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

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

	Accounting Basis:	
School District/Joint Agreement Information		Certified Public Accountant Information
(See instructions on inside of this page.)	X CASH	
School District/Joint Agreement Number. 56-099-1140-02	ACCRUAL	Name of Auditing Firm: MOSE, YOCKEY, BROWN & KULL, LLC
County Name:	· · · · · · · · · · · · · · · · · · ·	Name of Audit Manager.
WILL		CORY A. BROWN
Name of School District/Joint Agreement.		Address:
MANHATTAN SCHOOL DISTRICT 114		230 N MORGAN, PO BOX 317
Address:	Filing Status:	City: State: Zip Code:
25440 S. GOUGAR ROAD	Submit electronic AFR directly to ISBE	SHELBYVILLE IL 62565
City		Phone Number:
MANHATTAN	Click on the Link to Submit:	217-774-9587 217-774-9589
Email Address:	Send ISBE a File	IL License Number (9 digit): Expiration Date:
rragon@manhattan114.org		066-003845 11/30/2021
Zip Code:		Email Address:
60442		mybkcpas@consolidated.net
Annual Financial Report	Single Audit Status:	
Type of Auditor's Report Issued;		ISBE Use Only
Qualified X Unqualified	LL	
Adverse	YES	
Discialmer	A YES INO were any inancial statement of rederal award infulligs issued?	
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):
RUSSELL A. RAGON		DR. SHAWN WALSH
Email Address:	Email Address:	Email Address:
rragon@manhattan114.org	About the commendation little and control states about the control and states	willcountyillinois.com
	Telephone: Fax Number:	Telephone: Fax Number. 845-740, 836
813-478-0191		
Signature & Date:	Signature & Date:	Signature & Date:

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

^{*}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)

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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)

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

Attachment Manager Link

- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and Inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
- Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.
- 5. Submit Paper Copy of AFR with Signatures
 - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized, Federal Single Audit 2 CFR 200.500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- 7. Qualifications of Auditing Firm
 - School District/Joint Agreement entitles 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 Shelbyville, IL 62565 Tel: 217.774.9587

Fax: 217.774.9589

Email: mybkcpas@consolidated.net

MYBSK

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 ON SUPPLEMENTARY INFORMATION

To the Board of Education Manhattan School District 114 Manhattan, Illinois

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Manhattan School District 114 (District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 13, 2019 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The accompanying modified cash basis Annual Financial Report and related notes, as of and for the year ended June 30, 2019, are presented for the purposes of additional analysis and are not a required part of the basic financial statements referenced in the preceding paragraph. As described more fully in Note 1, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the modified cash basis Annual Financial Report of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The accompanying information provided on pages 2 through 4, Basic Financial Statements on pages 5-22, 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, the Combining Statement of Changes in Assets and Liabilities for the Student Activity Funds, and Notes to the Annual Financial Report 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.

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.

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.

Purpose of Report

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note 1 and not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose

Mose, Yorkey, Bann + Kall, CLC.

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

November 13, 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	A - FINDINGS
X X X X X X X X X X X X X X X X X X X	 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 <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101] One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6]. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 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. 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. Corporate Personal Property Replacement Tax monles were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois</i>
	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.
to an analysis of the state of	 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 persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	 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]. 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. 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]. 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	C - OTHER ISSUES
X	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 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. 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1991 (Ex: 00/00/0000) If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24.	Enter the	date that tl	ne district	used t	o accrue ma	ndated	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)
Direct Receipts/Revenue
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)
그는 그는 그는 그는 그는 그를 하는 것이 없는 그는 말이 있는 것이 없는 것을 모르면 모르는 것을 하는 것을 가는 것을 하는 것을 하는 것을 하는 것을 하는 것을 하는 것을 하는 것을 다 했다.
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-Regual Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:
i

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, Yorky, Brown + Well, UC

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

	Α	ВС		D	E	F	G	Н		J	K	L	М
1						FINAL	NCIAL PR	OFILE INFORMATION	<u>N</u>				
2													
3	Requi	ired to be	complete	ed for School	Districts	only.							
	Α.	Tax Rate	es (Enter	the tax rate - e	x: .0150 fo	or \$1.50)							
6									í	to a street and the s			
7 8			Tax Yea	r <u>2018</u>		Equalized	Assessed	Valuation (EAV):	l,	282,339,46	57		
_			E	ducational		Operations &		Transportation		Combined Total		Working Casl	,
9 10	Ra	te(s):		0.03031	91 + [Maintenance 0.0047	111 +	0.0017	71 =	0.0368	00	0.000	
				and the second second second second second		many of an equilibritation registrates are transferred to consider an entirely perspective group				THE THE PARTY OF T		charite annual constant and a second	3 1 1 3 3
13 14	В.	Results	of Opera	itions *									
15			Recei	pts/Revenues		Disbursements/		Excess/ (Deficiency	·)	Fund Balance			
16			ſ	16,713,651		Expenditures 14,381,33	7	2,332,31	.4	10,840,8	37		
17				shown are the	sum of er		8, lines 8,	17, 20, and 81 for the	Educati			·,	
18 19		Tran	sportatio	n and Working	Cash Fun	ds.							
20	c.	Short-To	erm Deb	t **									
21 22			CF	PRT Notes		TAWs	<u> </u>	TANS	~ .	TO/EMP. Orders		GSA Certificat	
23			1,	Other) +	Total	0 +	The second secon	0 +		0 +	management of the grade of the second strength	0 +
24				manager sections returned) =	of Colors and some American States and State	0						
25 27		** The	numbers	shown are the	sum of er	tries on page 24.	negov-ves#						
28	D.	_	rm Debt										
29 30		Check th	e applicab	le box for long	-term dek	t allowance by typ	e of distri	ct.					
31		X a	a. 6.9% f	or elementary	and high s	chool districts,		19,481,42	23				
32 33		b b), 13.8%	for unit distric	ts.								
34		Long-Te	rm Debt	Outstanding	:								
35 36		(c. Long-T	erm Debt (Prir	icipal only)	Acct		T)				
37			Outsta	nding:		•	511	13,365,62	23				
30	E.	Materia	al Impact	on Financial	Position								
41				•	_	•	a material	impact on the entity	s financi	al position during fut	ture reportir	ng periods.	
42		,		eeded explaini	ng each it	em checked.							
44 45			Pending Li Material C	tigation Jecrease in EA\	,								
46				ncrease/Decre		ollment							
47		datarii		rbitration Ruli	ng								
48			_	f Referendum		•							
49 50				d Under Protes By Local Board		or Illinois Propert	y Tax Ann	eal Board (PTAB)					
51		1000000000		oing Concerns		·	,	,					
53		Commen	its:										
54]	***************************************	*************		*************	***************************************		**************************	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			*********************	
55													
56 57	1												
58	1	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***********	*****************	***********	*********************			**********	*****************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***********************	
60	1												
61]												

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

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2019

	⋖	m —	<u>-</u> ى	_	ш		.D	I	1	J.	٧
1			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ო	CURRENT/ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		711,979	410,622	0	220,365	17,960	0	34,564	29,247	0
5	Investments	120	5,496,374	1,359,519	352,719	509,291	155,093	0	2,085,303	59,287	0
9	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
_	Interfund Receivables	140	0	0	0	0	0	0	0	. 0	O
∞	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
6	Other Receivables	160	12,820	0	0	0	0	0	0	0	0
9	INVENTORY	170	0	0	0		O	0		And the control of the same of	0
=	Prepaid Items	180	0	0	0	0	0				
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	
13	Total Current Assets		6,221,173	1,770,141	352,719	729,656	173,053	0	2,119,867	88,534	0
4	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210					analise in egylytik in han makka a frisk finnsprekanje			And in the state of the state o	Taken weet to be called a general described by the general control of the control
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		deline T-							
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets						And the second s			and the conditions and the condition of	
24	CURRENT LIABILITIES (400)										
25	indicatemental descriptions of the control of the c	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0		0
27	Other Payables	430	0	0	51,613	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
59	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	0	0	0	0	0	0	0	. 0	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		0	0	51,613	0	0	0	0	The state of the s	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						None III			
37	Total Long-Term Liabilities	4000					The second secon		The second secon	Manufacture and the second	Afterno, Anno es an estimate de establisment des formats
38	Reserved Fund Balance	714		427,714				And the state of t	and the second s	The special contract of the second se	THE THE PERSON NAMED IN CONTRACT OF THE PERSON NAMED IN
39	Unreserved Fund Balance	730	6,221,173	1,342,427	301,106	729,656	173,053	And the second s	2,119,867	88,534	outher suscession and an extension of the suscession of
40	Investment in General Fixed Assets						And the Control of th	And the second s		A second	abultime see and continue to the continue of
7					- 471	410					

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

	A	<u>n</u>		Σ	Z
-	C LL CONTRACTOR CONTRA			Account	Account Groups
	ASSELS (Enter Whole Dollars)	Acct.#	Agency Fund	General Fixed Assets	General Long-Term Debt
7	d in display display in the second of the second of the continuous devices and the second display disp	Ciprosition Season on approximately seen	a color de la colo	gradia de Calde ando da la cadação de actual de cada como de la cada de la ca	
3	CURRENT ASSETS (100)			in Err	
4	Cash (Accounts 111 through 115) ¹		43,213		
5	Investments	120			
9	Taxes Receivable	130			
7	Interfund Receivables	140		17 mm	
8	intergovernmental Accounts Receivable	150			
တ	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180		P-1	
12	Other Current Assets (Describe & Itemize)	190	пун ураа и функционали устанарамий устанаваний изменяваний и и и изменяваний и и и изменяваний и и и изменяваний и и и и и и и и и и и и и и и и и и		
13	Total Current Assets		43,213		
14	CAPITAL ASSETS (200)				
5	Commence of the state of the st	210		The state of the s	
16	pue	220		4,519,365	
17	Building & Building Improvements	230		25,535,641	
18	Site Improvements & Infrastructure	240		1,032,870	
19	Capitalized Equipment	250		1,188,084	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			301,106
22	Amount to be Provided for Payment on Long-Term Debt	350			13,064,517
23	Total Capital Assets			32,275,960	13,365,623
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	43,213		
34	Total Current Liabilities		43,213		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			13,365,623
37	Total Long-Term Liabilities	. 37 (1)			13,365,623
38	Reserved Fund Balance	714	Color Age or property to the second of the s		
39	Unreserved Fund Balance	730	equidadib a par - address and esses may expressing stay (validate		
40	Investment in General Fixed Assets			32,275,960	
7			42 212	32 275 QED	43 325 633

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

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER

	۵	a	C	<u></u>	ш	Ш	ď	I		-	×
_		1	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7							Security	Suppose from the state of the second consequences of the second consequence		The second secon	Additional property of the second
က	RECEIPTS/REVENUES							And the second s	Construction of the Constr	The state of the s	And the second s
4	LOCAL SOURCES	1000	9,719,491	1,460,156	689,695	451,713	253,592	0	143,401	22,935	0
ည	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0	And the second s	and the second s	the little of the second secon	many company and the second
ဖ	STATE SOURCES	3000	3,812,292	0	0	629,193	0	0	0	0	0
7	FEDERAL SOURCES	4000	497,405	0	0	0	And the case of th	0	0	0	0
∞	Total Direct Receipts/Revenues		14,029,188	1,460,156	569'689	1,080,906	253,592	D	143,401	22,935	0
თ	Receipts/Revenues for "On Behalf" Payments	3998	4,215,070	Market Control							THE RESERVE OF THE PROPERTY OF
10	Total Receipts/Revenues		18,244,258	1,460,156	569,689	1,080,906	253,592	O	143,401	22,935	O
11	DISBURSEMENTS/EXPENDITURES										and the second s
12	Instruction	1000	7,915,289				207,338				
13	Support Services	2000	2,682,334	1,446,458		22,441	129,665	O		103,428	0
14	Community Services	3000	45,244	0		0	305				
15	Payments to Other Districts & Governmental Units	4000	1,154,995	56,558	0	1,058,018	0	0		0	0
16	Debt Service	5000	0	0	2,376,930	0	0			0	0
17	Total Direct Disbursements/Expenditures		11,797,862	1,503,016	2,376,930	1,080,459	337,308	0		103,428	0
18		4180	4,215,070	0	0	0	0	O		O	0
9	Total Disbursements/Expenditures		16,012,932	1,503,016	2,376,930	1,080,459	337,308	0		103,428	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	2,231,326	(42,860)	(1,687,235)	447	(83,716)	0	143,401	(80,493)	0
21	OTHER SOURCES/USES OF FUNDS										
121	OTHER SOURCES OF FUNDS (7000)		The state of the s							lies	
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24		7110	0								A Comment of the Comm
25		7110	0	0	0	0	0	0		0	0
26		7120	18,075	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0	Publication of the second of t	0				Andrew Address and American American	The state of the s
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	O
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7160		C				inc.			
<u>ર</u>	_	7170								in a second	
2,		id. Y			0						
33	Kac										
33	Principal on Bonds Sold	7210	475,923	0	0	0		0		0	0
34		7220	0	0	0	0		0	0	0	0
32	Accrued Interest on Bonds Sold	7230	0	0	0	0	And the second s	0	0	0	0
36	Sale or Compensation for Fixed Assets	7300	0	0	0	0	0	0		0	0
37		7400			352,760						
38	4	7500			9,821						
8	-	7600			0						
8	_	7700			0			Company of the Compan			
4	-	7800			The state of the s		The second secon	0			
42	_	7900	0	0	0		O	O			0
4	٥	7990	0	0	1,429,928	C C C C C C C C C C C C C C C C C C C	0	0	0 0	0 0	
4			493,998	0	1,792,509	O	0			0	
45	OTHER USES OF FUNDS (8000)										

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

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

	JE 30, 2019
200	ENDING JUN
	IE YEAR EI
	S - FOR TH
SOCIACES (COLO) AND CHARGES IN LOINE EALTH	ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019
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	A	B	ပ	a	T)	т.	9	E		->	¥
\vdash		namen on the	(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tor	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48		8120							18,075		
49		8130	0	0		0					
50	Transfer of Interest	8140	0	O	0	O	O	0		0	
21	Transfer from Capital Project Fund to O&M Fund	8150						0			And the second s
52		8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									O
54	3	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
26	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	352,760	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			
9	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0		ventar.	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	9,821	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						No.	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
89	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						and a	
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
7	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0			ieri January January				
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	4	0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	629,928	800,000	0	0	0	0	0	0	0
9/			992,509	800,000	0	0	0	0	18,075	0	0
77			(498,511)	(800,000)	1,792,509	0	0	0	(18,075)	0	0
α,			1 732 815	(842.860)	105.274	447	(83,716)	0	125,326	(80,493)	0
3 6		The state of the s	7 400 250	2 613 001	195 837	905 967	97. 95.		1 994 541	169.027	a vide prifes de prime Constituente de la constitue
£ 6	Fund Balances - July 1, 2018	1	4,488,338	7,613,001	760,651	507,671			T+0'1+00'4	120,001	
§ §	_		6 221 173	1 770 141	301.106	729.656	173.053	0	2,119,867	88,534	
õ	railu balailes - June July 2012		× - + 6+ - +		Paris	The result of the second december of the second sec	Andrew of the Control	the second residence designation of the second seco	The second of th	and a second sec	Consequence of the Consequence o

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

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Υ	**	2) (19	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Edu	Operations &	Debt Services	ation	Municipal Retirement/Social	Capita	Working Cash	Tort	Fire Prevention & Safety
7	DECEMBER DESCRIPTION OF STREET	#55.54.55					Security	Account of the second s			The second secon
ω 4	AD VALOREM TAXES LEVIED BY LOCAL SOCIALES (LOCAL)	1100							g jack at ter	And the second s	
٠.	Deciroted Purposes (vites (1110-1120) 7		8.364.112	1,300,508	689,466	448,011	096'86	0	121,255	22,102	0
9	Leasing Purposes Levy	1130	0	0			Chapter or Open commonweal types are retained with respect to the commonweal types and the commonweal types are retained by the commonweal types are retained b				
-	Special Education Purposes Levy	1140	380,529	0		0	O	O			
∞ 0	FICA/Wedicare Only Purposes Levies	1150			G C		148,366	0			
2 C	Area Vocational Construction Purposes LeVy Summer School Purposes LeVy	1170	0								
7	-	1190	0	0	0	0	0	O	O	0	0
12	Total Ad Valorem Taxes Levied By District	4	8,744,641	1,300,508	689,466	448,011	247,326	0	121,255	22,102	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14		1210	0	0	0	0	0	The second secon		0	0
15	4	1220	0	0	0	0	0		Section of the sectio	0	0
9		1230	130,379	0	0	0	5,000	0		0	ter per san sandra en caudación municipal en la compania desencione.
<u> </u>	4	1290	0/2007	0	0	0	0003		0 0		0
2	_		130,379	0	O		000,6				
13	F	1300									
20	Regular - Tuition from Pupils or Parents (in State)	1311	0								
77	Regular - Tuition from Other Districts (In State)	1312	0								
3 4	Keguar - Lutton from Other Sources (In State)	1314					316				
24	Cummer Sch - Tuition from Punils or Parents (in State)	1321	0								
25	1	1322	0								
56	╄	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								
¥ 2	Special Ed - Tuition from Other Sources (in State)	1343	0								
સ દ	Special Ed - luttion from Other Sources (Out of State)	1364									
3 5	Adult - Tutton from Other Dictricts (in State)	1357									
8	Adult - Tuition from Other Sources (In State)	1353	0								
88	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0					大型 · · · · · · · · · · · · · · · · · · ·			
41	TRANSPORTATION FEES	1400					50119				
42	Regular - Transp Fees from Pupils or Parents (in State)	1411				1,475					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
4	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0 0					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch – Transp. Fees from Pupils or Parents (In State)	1421				0					
4 6	Summer Sch – Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (in State)	1423				0					
2 2	Summer Sch - J Tansp. Fees from Order Sources (Out of State) CTE - Transp Fees from Publis 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

Page 10

	V	9			Ц		ני	ם	-	-	¥
		3	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7	_			Manuchance	The state of the s		Security	and the same of th	The state of the s		To the second se
72	_	1434				0					
22	_	1441				0					
29	1	1442				0					
2	Special Ed - Iransp Fees from Other Sources (in State)	1443				0					
ဂိုင်	!	1 2				0					
8	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Districts (In State)	1452				0					
9	_	1453				0					
62	4	1454				0		FEET STATE			
63	Total Transportation Fees					1,475					
4	EARNINGS ON INVESTMENTS	1500									
65	Interest on investments	1510	25,370	26,559	229	7,227	1,266	0	22,146	833	0
99	_	1520	0	0	0	0	0	0	0	0	O
67	Total Earnings on Investments		25,370	26,559	229	2,227	1,266	0	22,146	833	0
88	FOOD SERVICE	1600									
69	-	1611	97,941								
2	4	1612	0					repuise file			
	-	1613	9,434		enter de la companya						
2	Sales to Pupils - Other (Describe & Itemize)	1614	0								
2 5	Sales to Adults	1620	0 0								
7,4	Unel rood service (Jescribe & Itamise)	Tean	107 375								
1 2	SUCCESSION ACTIVITY INCOME.	1700									
2 5	USING STATE OF THE CONTROL OF THE CO	1711) - c								
: ¤	Admissions - Aufletic Admissions - Other (December & Hamiss)	17.10		0							
2 2	4	1720	43.280	0							
2 8	+	1730	0	0							
∞	↓_	1790	0	0			energia de la composition della composition dell				
82	-		43,280	0							
83	TEXTBOOK INCOME.	1800						Y I			
8		1811	246,244								
85	<u> </u>	1812	0								
98		1813	0								
87	- i	1819	0								
8	_	1821	0								
<u></u>	_	1822	9 0								
3 2	Sales - Aduit/Continuing Education extbooks	1879									
5 6	Sales - Ottler (Describe & Itemize)	1890	0		48.44 31.4 51.6 4.6						
93	Total Textbook Income	1	246,244								
9	0	1900									
95		1910	0	32,805			The state of the s			-	
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	O
97	Impact Fees from Municipal or County Governments	1930	And the second s	76,310	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0	And desired in the commerce and			The contract of the contract o	And the second s
66	Refund of Prior Years' Expenditures	1950	411,674	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	O	0
101	Drivers' Education Fees	1970	0		C	O	0		0	O The second sec	0
103	Proceeds from Vendors Contracts School Facility Occupation Tax Proceeds	1983			0			0		and the second second second second	And the continuous and the conti
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0		· · · · · · · · · · · · · · · · · · ·						
	1										

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

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

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

_	≪	2	၂	ב	1	•)			,	
_			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(08)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0		0		0	The state of the s
107	Other Local Revenues (Describe & Itemize)	1999	10,528	23,974	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources	A	422,202	133,089	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	9,719,491	1,460,156	569'689	451,713	253,592	0	143,401	22,935	0
	FLOW-THROUGH RECEIPTS/REVENUES FROM							And the second s			
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	Z000	0	0	and the second control of the second control	0	0	District Control of the Control of t			
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
	UNRESTRICTED GRANTS-IN-AID (3001-3099)		party materials contained with California and Calif	And the second s			The state of the s	The region is the control of the con		Discontinues in administration of the control of th	State of the state
7 7	Single Design of Linding Committee (Continued 18.8.15)	3001	2 512 525	0	0	0	C	0		0	
448		3002	Conforming of the Conforming o		0	0	0	0			
7 0	1	3005		0		. 0		U.			
120	1	2000	The second secon	0	0	0	0 0				0
3	ĺ	0000	0	0) (0			Commence of the second
121		3099	0	0	0	0	O	0		0	0
122	Total Unrestricted Grants-In-Aid		3,518,585	0	0	O	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100-3900)										i i
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	19,441			0					
126		3105	0			0					
127	i	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	8,462			0					
129	1	3130	0			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0		h () ()			
132	Total Special Education		27,903	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0			T.K.	
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	_	3240	0	0			0				
139	j	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	0	0			0				
141	Total Career and Technical Education		0	0			0				
142	BLINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	100	3310	0				0				
	-		0				C C	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			

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

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

Printed Date: 11/8/2019 Manhattan.linked afr-19-form NEW

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-		,	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
^	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	655				4				
147	School Breakfast Initiative	3365	0	0			0				
148	Drīver Education	3370	0	0				A CONTRACTOR OF THE PARTY OF TH			
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0		0	
120	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0		0	0	0	0
151	TRANSPORTATION			.60							
152	Transportation - Regular and Vocational	3500	0	0		373,859	O				
153	Transportation - Special Education	3510	0	0		255,334	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0					
155	Total Transportation			0		629,193	0				
156	Learning Improvement - Change Grants	3610	0								
157		3660	0	0		0					
158	Truant Alternative/Optional Education	3695	0	A CONTRACTOR OF THE PROPERTY O		0	The state of the s				
159	Early Childhood - Block Grant	3705	264,071	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0					
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0			0	0			O characteristic of the state o
163	Technology - Technology for Success	3780	0	0	0	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				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,078	0	0	0	0	0		0	0
169	Total Restricted Grants-In-Aid		293,707	Ö	0	629,193	0	0	0	0	0
170	Total Receipts from State Sources	3000	3,812,292	0	0	629,193	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	inner den der State der St	4001	0	0	0	0	0	0	0	0	0
,1	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009	C	C	C		N. a. rak. shook	Ċ		c	
175	itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt			0	0	0	0	0	0	0	and the second s
	RESTRICTED GRANTS:IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4045-4090)			And the second s			The state of the s				
1	CANAL A CARACTER CONTROLL OF THE STATE OF TH	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
170		4060	0	0		O TOTAL PROPERTY OF THE PROPER	0	0			
?	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090					A STATE OF THE PARTY OF THE PAR				And the second of the second o
180	ltemize)		0	0		0		0			0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	O	0			0
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	6	15 15 15 15 15 15 15 15 15 15 15 15 15 1								
70 5											
3 5	41	4100	0			0	0				
107	THE Y - INTOVATOR AND FEMALES.	4105	0								
201	- 1	-			A Copyright of the service of the se						

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

	A	В	0		ш	Ш.	O	T		7	~
~			(10)	(20)	(30)	(40)	(50)	(09)	(20)	(08)	(06)
7	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	1 1	4107	0	O .	and the second s	0					designation of the state of the
187	1	4199	0	0		0	0				
1 00	O lotal little V D FOOD SERVING		0	0		0				-94 -34 -34 -35 -35 -35 -35 -35 -35 -35 -35 -35 -35	المراسات
193	~i	4200	0				0				
191	1	4210	45,885				0				
192		4215	300				0				
193	ł	4220	0				0				
194	4 Summer Food Service Program 5 Child Adult Care Earld Program	4225	0 0				0				
198		4240	0								
197	1	4299	0				0				
198	1 .		46,185				0				
199	12 %										
200	O Title I - Low Income	4300	55,421	0		0	0				
201	į .	4305	0	0		0	0				
202		4340	0	0		0	0				
203	3 Title I - Other (Describe & Itemize)	4399	0	0		0	0				
5 0	4 Total Title i		55,421	O		0	0				
205		Chart.									•
206	5 Title IV - Safe & Drug Free Schools - Formula	4400	6,812	0		0	0				
207		4421	0	0		0	0				
208	8 Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
709	11	The second second	6,812	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
21,		4600	16,253	0		0	0				
212	_	4605	0	0		0	0				
213	i	4620	270,261	0		0	0				
214		4625	62,387	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				
[7]	/ Total Federal - Special Education		348,901	0		0	0				
218							A CONTRACTOR OF THE PROPERTY O				
219	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0		のである。	7 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
220	CTE - Other (Describe & Itemize)	4799	0	0	G September 1		0				
23 6	Total CTE - Perkins	7810	Commence of the control of the contr	O			0 0				
223	!	4850		0	0	0	0	0		0	0
224		4851	0	0		0	0				The second section of the second section is the second section of the section of t
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	S ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	O
227		4854	0	0	0	0	0	0		0	0
228		4855	0	0	0	0		0		0	0
23 65	ARKA - IDEA - Part 5 - Preschool	4626	0	0		0	0			0	0
200	ì	1007	0	The state of the s		0 0	0 0	0			0
23	APRA - THE IID - TECHNOLOGY-FOLLING APPA - THE IID - Technology-Folling	4861	0	0		0	0	0		0	0
233		4862	0	0		0	O				The second secon
234	1	4863	0	0				25 Table 12			
235		4864	0	0	0	0	0	0		0	0
236		4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	O	0	0	0		0	0

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

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

	A	В	U	Ω	Ш	ш	9	I		7	×
1			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	O	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	S 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		4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	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							を表示した。		
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905	0	The second state of the se		0	0			DON AND AND AND AND AND AND AND AND AND AN	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
257		4920	0	0		0	0				
258	Trile II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Trile II - Teacher Quality	4932	20,227	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	14,655	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	5,204	0		0	0				A CONTRACTOR OF THE CONTRACTOR
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Go		497,405	0	0	0	0	0		0	0
267		4000	497,405		0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		14,029,188	1,460,156	569,689	1,080,906	253,592	0	143,401	22,935	0

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

Control Cont		A	<u>س</u>	C	G	ш	<u> </u>	U	I		-	¥	
Particularies Particularie	-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
State Control Contro	7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Particularity Particularit	m	10.EDUCATIONAL FUND (ED)											
one of the state and st	Ť	INSTRUCTION (ED)	1000									one do	
the third was not to that showing the third was not the	2	жай уусууста тарын жайты жатын жай	1100	4,284,666	410,021	163,654	206,647	479,021	1,272	2,179	1,275	5,548,735	5,348,160
And in the particular special strategies and integration of par	9	Tuition Payment to Charter Schools	1115					1,014,000		September 2017 of the second second second second second		0	CONTRACTOR OF THE PROPERTY OF
Section of the control of th	~	Pre-K Programs	1125	94,790	1,824	2,705	19,642	26,995		0	0	145,956	175,561
Control State Programment Control State Sta	∞	Special Education Programs (Functions 1200-1220)	1200	1,261,205	140,244	125,976	16,418	0	0	792	0	1,544,635	1,554,141
Particular integration of particular integ	െ	Special Education Programs Pre-K	1225	90,094	1,281	009	495	0	0	0	0	92,470	105,450
Figure 1 (1982)	일:	Remedial and Supplemental Programs K-12	1250	257,004	28,951	0	78	0	Control of the contro	0	0	786,033	391,495
Authorization in Company 100 0 </td <td>= </td> <td>Remedial and Supplemental Programs Pre-K</td> <td>1275</td> <td>0</td> <td>0</td> <td>0</td> <td>O</td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> <td>0</td> <td>Security and passed in the Land of the Control</td>	=	Remedial and Supplemental Programs Pre-K	1275	0	0	0	O	0	0	2	0	0	Security and passed in the Land of the Control
The control of the co	77	Adult/Continuing Education Programs	1300	0	0	O	0	0	D	0.0	0	0	
State Stat	2	CTE Programs	1400	0 00	0 525	0 22 01	7007		0	0	and a distance of the local control of the control of the	0 07	000
Optic of control contro	4 4	interscholastic Programs	DOCT .	478,66	/53	575,01	/08'/	0	Dac	244	THE RESERVE AND THE PROPERTY OF THE PERSON O	+T6'6/	TOO, OOT
Purple Content Conte	υ ά	Summer School Frograms Cited Description	1650	0		D C		0	0	O THE REST OF THE PARTY OF THE	A MAJOR CHRONINGS - policie consiste and property operations of		and in this plates in the contract agreement of the payment
Part	7 2	dired filogianis Drivoris Editoration Department	1700					0 0				0	
Particular description 19 19 19 19 19 19 19 1	- a	DIVOLS & LAUGOSION FIGGRAND. REPRESENTATION OF THE PROPERTY O	1800	0 0		0	0	0	0 0	0 0	0	. 0	the second secon
Part	2 6	DILIBERALI I DESIGNIA Tentrali della distribuzioni di distribuzioni di distribuzioni della distribuzioni di di distribuzioni di distribuzioni di	0001)	0		THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.
option of the Companies of State of	2 6	Irdant Alternative & Optional Programs	1900		0	0	0		0		O management of the contract o		Charles and the same points of the same of
Systel Section of Properties (Control of Properties Control of Pr	3 2	Pre-k Programs - Private Idition	1011						O				- pro- i de la cartante de la cartan
System income to compare the state of proper in	7 5	Kegujar K-1,2 Programs - Private juition	11911						217 546			217 546	20 000
Particular programment of the pr	3 5	Special Education Programs N-12 - Private fullion	1012						010,117			0	200,00
Participationization Participation Parti	3 3	Special Education Programs Pre-n - Luluon	CTCT										And a state designation of the state of the
Authority page page page page page page page page	4	Remedia/Supplemental Programs K-12 - Private Tuition	1914						0 0			0	proposition and the second sec
Comparison of the Particle Statement Programs	হ হ	Remedial/Supplemental Programs Pre-K - Private Lutton	CTAT									0	entre de la companya
Literationistic integrants 1555	3 6	Adult/Continuing Education Programs - Private Ultion	1910						C C			0	
State Programmer Protect Prote	7 8	CLE Programs - Private Luition	7757									0	
State Stat	8 8	Interscholastic Programs - Private Tuition	1918										and and the second density desired and the first of the f
State Programs: Protect Liston 1922 19	20	Summer School Programs - Private Tuition	1919						0 0) (A CONTRACT TO THE OWNER THE WAY OF THE PROPERTY OF THE PROPERT
State Parisment Principal Parisment Parism)	Gifted Programs - Private Tuition	1920						0			-	er open en ergene menddager wingdammine geb
Trediting tredition of the control o	2 6	Bilingual Programs - Private Lurdon	1351						C C C C C C C C C C C C C C C C C C C			0	
Stational Services 200 SER 0 150 0 181,366 Stational Services 210 164,718 15,917 0 281 0 0 0 0 181,366 Attennion Services 212 124 15,91 0	3 %	Tidells Attendable Optional Ed Flogilis - Florace Julion	1000	6.047.583	583.074	303.460	251.087	506.016	219.378	3,416	1,275	7,915,289	7,724,807
Spiropit Services 210 164/18 15917 0 581 0 150 0 Attendance & Social Mork Services 2120 164/18 15917 0 581 0 150 0 0 Guild services 2120 144,358 12,776 224 1,139 0 0 0 0 0 Guild services 2120 144,358 11,581 226 1,139 0 0 0 0 0 Specific services 2120 152,832 11,581 226 1,139 0 0 0 0 0 Other Support Services Attember 2120 157,577 250 264 264 264 0 0 0 0 0 Other Support Services Attember 2120 173,777 250 2643 2643 0 0 0 0 0 Other Support Services 2120 286 27,28 50,40 2643 0 0 0		IDEA INSTRUMOII	2000		温度を含むさい				The second secon				And the second s
Attendance & Social Work Services 2110 164,718 15,914 0 58.8 0 150 0		C. IDDORT SERVICES - DI IDITS.						Address of the second s					
Cuitances Services 2120 14,353 12,776 294 1,914 0	3 %	Attendance & Coris Mork Confice	2110	164 718	15917	0	581	0	150	O	0	181,366	236,602
Preprietogical Services 7130 114,353 12,776 294 1,914 0 <td>3 12</td> <td>Guidance Services</td> <td>2120</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>And an administrative of the second s</td>	3 12	Guidance Services	2120	0	0	0	0	0	0	0	0	0	And an administrative of the second s
Pythological Services 2140 162,823 11,581 226 1,139 0	38	Health Services	, 2130	114,353	12,776	294	1,914	0	0	0	0	129,337	117,031
Other Support Services Description 24,554 34,554 30 1,218 0	33	Psychological Services	2140	162,823	11,581	226	1,139	0	0	0	0	175,769	125,092
Other Support Services - Pupils (Describe & Itemize) 129 179,707 2,729 5,729 5,132 0	4	Speech Pathology & Audiology Services	2150	254,055	34,564	30	1,218	0	0	0	0	289,867	302,833
Operal Support Services - Pupils 2100 875,555 77,567 550 5122 67,211 77,567 550 77,567 77,567 77,567 77,567 77,567 77,77 77,77 77,77 77,77 77,77 77,77 77,77 77,77 77,77 77,77 77,77 77,71 77,72 77,71 77,72 77,72 77,71 77,72	4	Other Support Services - Pupils (Describe & Itemize)	2190	179,707	2,729	0	280	0	0	0	0	182,716	205,979
SupPoRt Services - Instituctional Media Services 2210 98,088 52,886 50,040 2,643 0 192 0 0 Educational Media Services 2220 95,083 18,523 17,171 2,180 0 <td>42</td> <td>Total Support Services - Pupils</td> <td>2100</td> <td>875,656</td> <td>77,567</td> <td>550</td> <td>5,132</td> <td>0</td> <td>150</td> <td>0</td> <td>0</td> <td>959,055</td> <td>987,537</td>	42	Total Support Services - Pupils	2100	875,656	77,567	550	5,132	0	150	0	0	959,055	987,537
Improvement of Instruction Services 210 98,088 52,886 50,040 2,643 0 192 0 0 0 0 0 0 0 0 0	64	SUPPORT SERVICES - INSTRUCTIONAL STAFF	and the second s							. 100		34	
Educational Media Services 2220 95,083 18,523 17,171 2,180 0	4	Improvement of Instruction Services	2210	98,088	52,886	50,040	2,643	0	192	0	0	203,849	246,628
Assessment & Testing 2330 0	45	Educational Media Services	2220	95,083	18,523	17,171	2,180	0	0	0	0	132,957	151,401
Total Support Services - Instructional Staff 2200 193,171 71,409 67,211 4,823 0 192 0 <t< td=""><td>46</td><td>Assessment & Testing</td><td>2230</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>	46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	
SupPoRT SERVICES - GENERAL ADMINISTRATION 2310 0 30,396 2,166 0 7,481 0	47	Total Support Services - Instructional Staff	2200	193,171	71,409	67,211	4,823	0	192	0	0	336,806	398,029
Board of Education Services 2310 0 30,396 2,166 0 7,481 0 <td>48</td> <td>SUPPORT SERVICES - GENERAL ADMINISTRATION</td> <td></td> <td>Eur</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>And the second s</td>	48	SUPPORT SERVICES - GENERAL ADMINISTRATION		Eur	3								And the second s
Executive Administration Services 2320 136,420 43,712 2,528 1,181 0 2,442 0 9,150 Special Area Administration Services 2330 18,760 48,494 635 1,20 0 0 0 0 Tort Immunity Services 2350 0 </td <td>49</td> <td>Board of Education Services</td> <td>2310</td> <td>0</td> <td>0</td> <td>30,396</td> <td>2,166</td> <td>0</td> <td>7,481</td> <td>0</td> <td>0</td> <td>40,043</td> <td>29,200</td>	49	Board of Education Services	2310	0	0	30,396	2,166	0	7,481	0	0	40,043	29,200
Special Area Administration Services 2330 18,760 48,494 635 120 0	20	Executive Administration Services	2320	136,420	43,712	2,528	1,181	0	2,442	0	9,150	195,433	195,032
Total Support Services 2350- 2370 0 0 0 0 0 0 0 0 0 Total Support Services - General Administration 2300 255,180 92,206 33,559 3,467 0 9,923 0 9,150	51	Special Area Administration Services	2330	118,760	48,494	635	120	0	0	and the state of t	0	168,009	137,954
Total Support Services - General Administration 2300 255,180 92,206 33,559 3,467 0 9,923 0 9,150	52	Tort Immunity Services	2360-	0	0	0	0	0	0	0	0	0	
		Total Support Services - General Administration	2300	255,180		33,559	3,467	0	9,923	O	9,150	403,485	362,186

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

			,		L	_	(-		-	2	_
7	∀	מ	2 100	000	T) (2)	1000)	5003)	H H	(2007)	1008)	(400)	_
	Description (Enter Whole Dollars)		(100)	(200) Employee	Purchased	(400) Supplies &	(and)	Other Objects	Non-Capitalized	Termination	Total	Rudget
2		Funct #	Salaries	Benefits	Services	Materials	Capital Odday	oniei onjecis	Equipment	Benefits	i Orai	nagana
54							PP 4	Market State of the State of th				es em sue sue de la completa del la completa de la completa del la completa de la completa del la completa de la completa de la completa del la completa de la completa del la comp
22	_	2410	412,499	130,802	749	2,507	0	1,380	0	2,446	550,383	336,410
56	+	2490	0 007 717	0 000	0	0 502 0	0 0	1 380	0	0 2 446	550 383	336.410
2000	I OZBI SUPPORT SERVICES - SCHOOL Administration SUPPORT SERVICES - BUSINESS	7400	664/714	2000CT		2,72		OCCUT.				
29	1	2510	0	0	0	0	0	0	0	0	0	And the second s
9		2520	161,337	55,984	33,455	2,451	0	794	0	0	254,021	275,565
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	The same of the sa
3 6	Pupil I ransportation Services Food Services	2560	0 747	0	129 664	0 20.872	0	0	3.513	0	156.791	203.011
8 2	-	2570	0	0	0	0	0	0	0	0	0	A LOCAL A LOCAL A COMPANIES AS COMPANIES ASSESSMENT ASS
92		2500	164,079	55,984	163,119	23,323	0	794	3,513	0	410,812	478,576
99		- 10 - 10						officer and a second of the se	And the second of the second s			
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	
98	<u> </u>	2620	0	0	0	0	0	0	0	0	0	A CONTRACTOR OF THE PROPERTY O
69		2630	0	0	0	0	0	O	0		0	CONTINUES OF THE PROPERTY AND ADDRESS OF THE PROPERTY.
20	Staff Services	2640	0	0	0	0	0	0	0	0	0	
7	Data Processing Services	2660	0	0	21,793	0	0	0	0	0	21,793	20,000
72	4	2600	0	0	21,793	0	0	0	0	0	21,793	70,000
73	-	2900	0	0	0	0	0	0 00, 00,	0	0	0	00L 001 C
74	Total Support Services	2000	1,900,585	427,968	286,981	39,252	0	12,439	515,5	11,596	7,682,334	7,582,738
75	COMMUNITY SERVICES (ED)	3000	12,995	5,452	26,359	438	0	0	0	0	45,244	25,841
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
11	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											Company of Company
78	Payments for Regular Programs	4110			0			0			0	THE RESIDENCE OF THE PARTY OF T
79		4120			20,576			0			20,576	42,000
8	-	4130			0			0			0	the straight of the straight o
<u>~</u>	Payments for CTE Programs	4140			0	U.S.		0			0 0	
82	Payments for Community College Programs	4170			0			0			0	entranta en la republica de la composição de la composiçã
3 8	4	4150			923 06						975 00	42 000
\$ c	4	4100		iry	0/5/07			0			0.00	200,71
င္တ	Payments for Regular Programs - Turtion	4210						1 134 419			1.134.419	1.108.264
2 6	Fayments for Adult/Continuing Education Programs - Lution	4220						0			0	
8	Payments for CTF Programs - Inition	4240						0			0	As against the state of the sta
83	Payments for Community College Programs - Turtion	4270	Alberia January Strain Alberia Alberia					0			0	
6	Payments for Other Programs - Tuition	4280						0			0	
91	Other Payments to In-State Govt Units	4290						0			0	Annual control to the Charles of the
92	Total Payments to Other Govt Units -Tuition (In State)	4200		Ein The The The The The The The The The The				1,134,419			1,134,419	1,108,264
93	Payments for Regular Programs - Transfers	4310						0			0	
8	Payments for Special Education Programs - Transfers	4320				en de la contra del la contra de la contra del la contra del la contra de la contra del la contra de la contra del la cont		0			0	An inc. commence of the design
92	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			D	
98	Payments for CTE Programs - Transfers	4340					Subject of the subjec	0			o o	
97	Payments for Community College Program - Transfers	4370						0			0	
86	Payments for Other Programs - Transfers	4380					De la companya da la	0	Connect of		0	A management and the second of
66	Other Payments to In-State Govt Units - Transfers	4390	6.0		0			0			0	ATTENDED TO THE PROPERTY OF TH
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101		4400			0			000000000000000000000000000000000000000			1 154 005	1 150 264
192	Total Payments to Other Govt Units	4000			20,576			1,134,419			1,104,993	1,150,264
133	Δ.	2000						e span				
5												The second secon
105	Tax Anticipation Warrants	5110						ं 0	500 500 500 500 500 500 500 500 500 500			

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

	A	В	ပ ပ	Ω	ш ;	-	5	I		J. (200)	Y 355	7
<u>-</u>			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(300)	
,	Description (Enter Whole Dollars)	Funct#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capítal Outlay	Other Objects	Fquipment	Benefits	Total	Budget
106	Tax Anticipation Notes	5120					\$67 181 181 181 181 181 181	0	-		0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
108		5140						0			0	
109	Other Interest on Short-Term Debt	5150	opening of the second					0			0	
110	Total Interest on Short-Term Debt	5100						0			O	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	
112	Total Debt Services	2000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	0009			and the second s	The state of the s		and the second s	A Solid Control Control Control Control			
114			7,961,163	1,016,494	637,376	777,062	506,016	1,366,236	6,929	12,871	11,797,862	11,483,650
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	ន							The second secon		2,231,326	and control and co
1.10												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M):	2000				100						
119	SUPPORT SERVICES - PUPILS					Sier Sier Har						
120	1	2100	0	0	0	0	0	0	0	0	0	The state of the s
121	1			The same of the sa	And the state of t	American Communication (Communication Communication Commun	The same of the sa	The second state of the se	The state of the s			And the same of th
122	<u> </u>	2510	0	0	. 0	0	0	0	0	0	0	and an interaction participation of criticals of the second of the secon
123	1	2530		0	0	314	0	0	0	0	314	
127		2540	136 203	18 958	559 681	295 686	416 427	11 976	4 923	2.290	1 446 144	1 392 084
125	-	2550	0		0	C	0	0		0	0	
126	į	0320							O			-
127	į	0036	136 203	18 958	559 681	296 000	416.427	11 976	4.97	2.290	1.446.45	1.392.084
120	1 Out author (Services - Dubines) - The services of the serv	2000	0			0	0	0	A CALL OF THE CAMPAN AND ADDRESS OF THE CAMP	O		,
120	┸	2002	136 203	18 958	559 681	296.000	416.427	11.976	4.923	2.290	1,446,458	1,392,084
120	į.C	3000	0		0	C	0	U	0	0	0	
3							The second secon				The second secon	And the state of t
131	Δ.	. 4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										and the contract of the same o	And the second of the second o
133		4110						wa amay ng shi damagan ngandama yang gi dadakka madalada magabida magabida magabida magabida magabida magabida			0	A CONTRACTOR OF THE PARTY OF TH
134	Payments for Special Education Programs	4120			56,558			0			56,558	54,000
135	Payments for CTE Programs	4140			0			0			0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
137	-	4100			56,558			0			56,558	54,000
138	1	4400			The second secon			0		Yes and the second seco	0	
139	Total Payments to Other Govt Units	4000			56,558			0			866,96	000,45
140	DEBT SERVICES (O&M)	2000								CONTROL OF THE PARTY OF THE PAR		Jack C- Sagar
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	Autoriting										and the second s
142	Tax Anticipation Warrants	5110						0			0	And the second control of the second control
143	Tax Anticipation Notes	5120						0	100 P		0	Constitution of the second sec
144		5130						0			0	
145	State Aid Anticipation Certificates	5140						0			0	Annah and a Maria and a Annah Pringer State (Section 1) and principles
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	and the second second second second second second
147	Total Debt Service - Interest on Short-Term Debt	2100									0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	to be a server wheel the server server and a server server because a server of
149	Total Debt Services	2000						0			0	0
_	PROVISIONS FOR CONTINGENCIES (O&M)	6000	Acti					The second secon	and the second continued to the second secon			
151			136,203	18,958	616,239	296,000	416,427	11,976	4,923	2,290	1,503,016	1,446,084
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	res					The second secon		And the second s	A CONTRACTOR OF THE PARTY OF TH	(47,860)	
3												

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

		-							-			Ī
	A	В	ပ	Ω	Ш	L .	9	=			¥	
			(100)	(200)	(300)	(400)	(2005)	(000)	(/00/)	(800s)	(900)	
~	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Suppiles & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
154	30 - DEBTSERVICES (DS)											
155	5 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000				with the property of the state			State and the state of the stat			
15,	156 PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	7 Payments for Regular Programs	4110									and the second s	in spirit by the real of the second state of t
15	158 Payments for Special Education Programs	4120						Contract of the state of the st			Andreas Angeles as an u	A THE RESIDENCE OF THE PARTY OF
159	9 Other Payments to In-State Govt Units (Describe & Itemize)	4190										
160	① Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	1 DEBT SERVICES (DS)	2000										AL MANUAL TO THE PROPERTY OF T
162	2 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	3 Tax Anticipation Warrants	5110						0			0	AND THE PERSON AND TH
164	١.	5120						0			0	The state of the s
165	5 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			特別を対象を			0			0	The second secon
166		5140						0			0	
167	7 Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	and the second of the second second
168	S Total Debt Services - Interest On Short-Term Debt	2100						0			0	0
169	g DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,535,264			1,535,264	1,525,443
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300						iva im a			ov - 0 m - 784	
170	(Lease/Purchase Principal Retired)							840.916			840.916	791.770
,	10	5400			Control of the contro			750			750	C7.7
- 1	<u>ી.</u>	0001						057			057	7 317 763
		2000						900,010,7			2,000	201111
173	ă.	0009						000 000			000000	27- 445 6
1/4	- li				0			2,376,930			7,376,93U	2,31/,/63
175	5 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	5									(1,687,235)	
] [7 40- TRANSPORTATION FUND (TR)											
178	S. IPPORT SERVICE											
170	OI STIPPORT SERVICES - PLIPILS											
18		2100	0	0	0	0	0	0	0	0	0	The second secon
184	1											
182	1	2550	19,040	3,401	0	0	alle di Saggi del mantre constituir de constanti de la constanti de la constanti de la constanti de la constanti			0	22,441	1,197,587
183	<u> </u>	2900	0	0	-	0		0	0	0	0	ARTICLES CONTROL OF A STATE OF A
184	4 Total Support Services	2000	19,040	3,401	0	0	0	0	0	CO	22,441	1,197,587
185	5 COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	
186	6 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	7] PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							制では、				
188	4	4110			639,136			0			639,136	
189	1	4120			418,882			0			418,882	
190	Deayments for Adult/Continuing Education Programs	4130			0			0			0	Age complete a company of the second
191	Payments for CTE Programs	4140			0			0			0	A A A STREET, ST.
192		4170			0			. 0			0	Company to the second s
193	i	4190			0			0			0	
194	12	4100			1,058,018			0			T,USS,UIS	0
195	5 PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	
196	5 Total Payments to Other Govt Units	4000	曹田 法有法律		1,058,018			0			1,058,018	0

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

	A	В	0	Q	Ш	Ш	9	I		-7	¥	
۲			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
	Description (Enter Whole Dollars)	t	Calariae	Employee	Purchased	Supplies &	Canital Outlay	Other Objects	Non-Capitalized	Termination	Total	Rindaet
7		#1000	Saidiles	Benefits	Services	Materials	Capital Outlay	ension isino	Equipment	Benefits		2000
197	7] DEBT SERVICES (TR)	2000	arama a									
198	8 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	9 Tax Anticipation Warrants	5110	Depute Services					0			0	manifestation of the control of the
200		5120						0			0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	and their managemental reprint Comments
202		5140						0			0	AND AREA CHIEF OF A COMMON PROPERTY OF THE REST. MARRIED
203	3 Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
204	4 Total Debt Services - Interest On Short-Term Debt	2100						0			0	0
205	5 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	CONTRACTOR OF THE TWO STATE AND CONTRACTOR CONTRACTOR OF THE TWO O
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300						The second second			And the state of t	er opfieldieren, de verdiere in fre uner verseren deus fig i oprit gene
206	6 (Lease/Purchase Principal Retired) ¹¹										0	
207	100	5400						0			0	The same of the sa
208	<u> </u>	2000		Arios A Arios A Arios Arios Arios Arios Arios Arios Arios Arios Arios Arios Arios A Arios A A Arios A Arios				0			0	0
209	7	0009						Analysis of the second day to the second sec			The state of the s	And of the state of defendence and defendence of the state of the stat
210	1 total Disbursements/ Expenditures		19 040	3.401	1.058.018	0	0	0	0	0	1.080.459	1 197 587
211	U_									the second secon	447	
7		The second secon	A contract of the contract of	and input formation in the summand in the principal and and the summand in the su	and the second statement of the second secon	The state of the s	Characteristics of the second		Appropriate the second		particular and a William Secundant and make which the second or described	The state of the land of the state of the st
213	3 S0 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	SS)										
214	INSTRUCTION (MR/SS)	1000								The sales and assessment of the sales of the		
215		1100		84 755							84 755	82 889
246	}	1125		5 883							5.883	7.008
1/2		1200		85.214							85.214	90,218
218		1225		9,494							9,494	8,500
219	<u>i</u>	1250		20,742							20,742	33,331
220		1275		0							0	
221	<u> </u>	1300		0							0	
22	2 CTE Programs	1400		0							0	
225	3 Interscholastic Programs	1500		1,250							1,250	4,500
224	-	1600		0							0	
225	_	1650		0							0	
226		1700		0							0	provinces and an experience of the section of the s
		1800		0								
220	\perp	1900		0 200			50				207 338	226 446
ű		TOOT		200,102							000,102	
230	ಸ⊸್	2000										1.00 1.00 1.00 1.00
33	34			The second second								
232		2110		2,146							2,146	3,144
233		2120		0							0	
234	4 Health Services	2130		19,579							19,579	17,725
235	ļ	2140		2,231							2,231	1,700
236	-	2150		3,510							3,510	3,800
237	- [2190		2,690							2,690	4,500
238	1	2100		30,156							OCT OC	600,00
239	9 SUPPORT SERVICES - INSTRUCTIONAL STAFF										And the second s	
240	Improvement of Instruction Services	2210		1,538							1,538	1,233
241	Educational Media Services	2220		15,855	が 生産学の生活を						15,855	17,900
242	<u> </u>	2230		0							0	
243		2200		17,393		A.A.					17,393	19,133
244	Ka f											
245	1	2310		0							0	description of the second seco
246	1_	2320	基 、	2.191		医骨盆外线				### 	2,191	3,000
1			The second secon	1 11/1	the second way of the property of the second	and the same of th		de action de la constitución de				

	-	-	C				C			_	7	
1	¥.	_ 	(100)	(200)	(300)	(400)	(200)	(009)	(002)	(008)	(006)	-
٢	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2747	Service Area Administrative Services	2330		5 437	SELVICES	Materials			edulpinent	3	5.432	1.400
248		2361		0							0	A A STATE OF THE PARTY OF THE P
249	į	2362		0							0	
250		2363		0							0	
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	-
252		2365		0							0	appenie stantento de la comencia de
253	1	2366		0							0	
254	Educational, inspectional, Supervisory Services Related to Loss Prevention or Paduction	7367		C							0	•
255		2368		0							0	
256	Legal Services	2369		0							0	
257	Total Support Services - General Administration	2300		7,623							7,623	4,400
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION				duit or be							
259	Office of the Principal Services	2410		21,937							21,937	23,375
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	
797	Total Support Services - School Administration	2400		21,937							71,937	23,375
262												
263	Direction of Business Support Services	2510		0							0	31,800
264	Fiscal Services	2520		28,367							28,367	An aleman experience are despitable and a property in the control of
265		2530		0							0	Propries de la company de la c
266		2540		22,251							22,251	24,100
267	_	2550		1,728							1,728	2,000
268	Food Services	2560		210							210	Anna construction of the c
269	Internal Services	2570		O							0	
270	K	2500		52,556							52,526	006/75
271	SUPPORT SERVICES - CENTRAL	Townson St.									4	A STATE OF THE STA
272	Direction of Central Support Services	2610		0							0	Manager and Control of the Control of the Control
273	Planning, Research, Development, & Evaluation Services	2620		0							0	THE COMPANY OF THE PROPERTY OF
274	Information Services	2630		0							0	COMMENT WITH STREET, S
275	Staff Services	2640		0							0	Accommendation any and considerate and after a cold any dividable
276	Data Processing Services	2660		0							O	
277	Total Support Services - Central	2600		Control of the contro							n	0
278	Other Support Services (Describe & Itemize)	2900									130 66E	125 677
2/3	Total Support Services	2002		C99,671							COOLCAI	110,001
780	COMMUNITY SERVICES (MR/SS)	3000		305							305	Mile Committee of the C
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110		2000								
283	Payments for Special Education Programs	4120		0							0	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
284	Payments for CTE Programs	4140		0							0	
285	Total Payments to Other Govt Units	4000		0							O	0
286	DEBT SERVICES (MR/SS)	2000							7.			
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	والمسترية الدورسية ويسته ويوجها أوروه ويق دهده ودورة
292	Other (Describe & Itemize)	5150						0			0	
293	Total Debt Services - Interest	2000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	2009										
			¥	337,308				0			337,308	362,123
966	1										(83,716)	
297			en de la company de la company de manda de la company de l	And the second s	and the section of the debath resistance of the section of	A Gold School of the Control of the	interior and an artistic and a second and a	A CONTRACTOR OF THE PROPERTY O	And the summy designation and control of the contro			

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

						!						:	
Perior for the control beneficially in a vinite of the control beneficially in a vinite of the control beneficially and the control	ŀ	A	m	၁	O S	1	T (2005)	5 2	Н (305)	1001	L (000)	Y (000)	_
Control Cont				(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(900)	
the Control Montrol M	2	#15 TO 194	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	lermination Benefits	Total	Budget
Part	298												
Foreign contact cont	736	SUPPORT SERVICES (CP)	2000	no configuration and property and the party of the party		And the second of the second o							
Part	300												
The state of the control of the cont	8		2530	0	0	0	0		0	0)	The state of the s	And the second control of the second
Participation of Section (Participation of Section Occasion) Participation of Section Occasion (Participation of Section Occasion) Participation of Section Occasion (Participation Occasion) Participation of Section Occasion (Participation Occasion) Participation Occasion (Participation	300		2900	0	0	0	O	MANUFACTURE BUILDING TO A STREET STANDS TO SELECT SECURITY SECURIT	0	0)	a di manima di manana da di manima da di manima da di manima da di manima di manima di manima di manima di man	The state of the s
Application of the control of the	30		2000	0	0	0	0	Water to the second sec	0	0		distings of the same of the sa	analysis of a special section of the
Figure 11 Page 12 Page	304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
Provision to subject to sequential states and states and states and states are subject to sequential states and states and states are subject to sequential states and states are subject to sequential states are subject to sequent	305												
Principle Prin	306		4110									0	
Provision of the post of control by Decision (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	307		4120			0			0		- 19	0	
Total Parameter Control National Paramete	308		4140			0			0			0	
Protot for section and section	308		4190			0			0			0	
Total Distribution (Control Distribution (C	310	\$15 \$25	4000			0			0			0	
Total Distriction and Parameter Parame	311	PROVISION FOR CONTINGENCIES (S&C/CI)	9009										
Control Distriction of of Internet Distriction of the Internet Distriction Office Distriction of the Internet Distriction Office D	312			0	0	0	0		0	0)		0
20 - VOICEMINE CASE! WORK LANGE	313				Section 1					And the state of t		0	
Part Services - cerear Legistration - Cerear	314										A TOTAL CONTRACTOR OF THE STATE		
### State of the part of the p	315 316												
Common Section Services of Common	317	***************************************									A contract of the contract of		
Claim Part International Following Set form Self International Following Set form Self International Following Set form Self International Following Set	318												
Workelary: Companisation of Workela	319	i_	2361	0	0	0	0	0	O				
Unabligative preparation 255 2	320		2362	0	0	31,940	0		0	0	01	agentinate and an electric description of	
Instrument Parametric Regular or Set Countric Legals or Set Countric Regular	321	_	2363	0	735	0	0		0	0	0	CARTON DE CONTRACTOR DE CONTRA	The state of the s
Ling part and selection of Ling Services Payments 2565 0	322	611	2364	0	0	2,570	0		0	0	0	AND ADDRESS OF THE REST OF THE PARTY OF THE	
Authorization and Selection in Sel	323		2365	0	On the second se	0	0		0	0	0		48,000
Educational Inspectional Supervisory Services Related to Loss Prevention or 2557 Reductional Supervisory Services Related to Loss Prevention or 2558 6 0	324		2366	0	0	0	0		139	0	0		
Reclined inturance Payments 2858 0 0 0 0 0 0 0 0 0	325		2367	0	0	0	0	W03.1070	0	0		- 10 Toleron	
Ligid Services 256 0 4,069 0 6 6,069 6 4,069 6	326		2368	0	0	0	0		0	0	0		And the second section of the sectio
Validia library in surance (Buildings & Grounds) 231 0 63,975 0	327	Legal Services	2369	0	0	4,069	0		0	0	0		
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Reference should be made to the auditor's report regarding this information.

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

Page 22

(100) Description (Enter Whole Dollars) Funct # Salaries	(200) (300) Employee Purchased Benefits Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(400) Supplies & Materials 0 0 0 0	(500) (6 Capital Outlay Other 0 0 0 0 0 0 0	(600) (700) Other Objects Equipment Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(800) Termination Benefits	(900) Total	Budge
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353 Payments to other dist & govt units (FP&S)							
354 Payments to Regular Programs						A STATE OF THE PARTY OF THE PAR	-
355 Payments to Special Education Programs			10.3			A THE PARTY OF THE	Live a manufacture survey
356 Other Payments to In-State Govt. Units (Describe & Itemize)				0		0	
357 Total Payments to Other Govt Units			The second secon	O	again.	0	
358 DEBT SERVICES (FP&S)							
359 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT							
360 Tax Anticipation Warrants				0		0	en outbrok opposite the standard
361 Other Interest on Short-Term Debt (Describe & Itemize)				0		0	o raction described
362 Total Debt Service - Interest on Short-Term Debt				0		0	
363 DEBT SERVICES - INTEREST ON LONG-TERM DEBT				0		0	
Debt Service - Payments of Principal on Long-Term Debt 1. (Lease/Purchase 5300						nerolitine vin	
364 Principal Retired)			Andreas Andreas Recompany	0		0	a man de distribuir de constitue
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367 Total Disbursements/Expenditures 0	0	0	0	0 0	0	0	Control of the Contro

Note 1 - Description of Organization and Summary of Significant Accounting Policies

Manhattan School District 114 (District) is a school district serving students in Manhattan, Illinois and the surrounding area. Revenues are substantially generated as a result of taxes assessed and allocated to the District and grants received from other state and federal governmental agencies. The District's revenues are, therefore, primarily dependent upon the availability of funds at the state and federal level and the economy within its territorial boundaries.

The following is a summary of the more significant accounting policies which the District applies:

A. Annual Financial Report

The Annual Financial Report is a reporting format in accordance with the regulatory provisions prescribed by the Illinois State Board of Education. Such financial information includes only the individual funds and account group financial statements as promulgated within the format of the prescribed form. In this report, the District's account policies confirm 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 in this prescribed format are not intended to, and do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the respective financial position of the governmental activities and each major fund of Manhattan School District 114 as of June 30, 2019 or the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Annual Financial Report and Notes to the Annual Financial Report information are presented for additional analysis in relation to the financial statement that collectively comprise the basic financial statements of Manhattan School District 114.

B. 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 that benefit the citizens of the District, including joint agreements that 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 Lincoln-Way Area Special Education Joint Agreement District 843, which provides special education services for the member districts. Separate financial statements are available through the Lincoln-Way Area Special Education District 843 at 601 Willow Street, Frankfort, IL 60423.

The joint agreement has 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 is therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreement. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity.

Note 1 - Continued

C. Basis of Presentation - Fund Accounting

The accounts of the District are organized and presented within the Annual Financial Report 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.

District resources are allocated 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 in the Annual Financial Report:

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 Special Education levy is 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 Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Working, Cash Fund is used to account 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 Fund (Activity Funds) includes both Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students and teachers. This fund is 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 statement of assets and liabilities. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

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 capital 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 the governmental funds.

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

D. 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 for presentation in the Annual Financial Report. 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 and capital lease proceeds are included as other financing sources in the appropriate fund on the date received in the Annual Financial Report. Related bond and capital lease principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group in the Annual Financial Report.

E. Budgets and Budgetary Accounting

The budget for all governmental fund types 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 12, 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.

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.

F. 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 money market accounts.

G. Inventories

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

H. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group in the Annual Financial Report. The capitalization threshold for all capital assets is \$2,000. Depreciation accounting is not considered applicable for purposes of the Annual Financial Report (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 calculated on the straight line basis for the per capita tuition charge was \$679,705 for the year ended June 30, 2019.

The estimated useful lives for capital assets are as follows:

Property Type	Estimated Useful Life (years)
Depreciable Land Buildings:	50
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 Will County. The most recent levy was adopted by the board on December 12, 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 levies are reported as receipts from local sources in the June 30, 2019 financial statements.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this district. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Will County for property taxes levies after 1991.

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:

	2018	Actu	ıal
Levy	<u> Maximum</u>	2018 Levy	2017 Levy
Educational	Unlimited	3.0319	3.1399
Operations and Maintenance	0.5500	0.4711	0.4886
Debt Services	Unlimited	0.3007	0.1974
Transportation	Unlimited	0.1771	0.1504
Municipal Retirement	Unlimited	0.0355	0.0376
Social Security	Unlimited	0.0532	0.0564
Tort Immunity	Unlimited	0.0071	0.0094
Working Cash	0.0500	0.0443	0.0451
Special Education	0.4000	0.1417	0.1383
		4.2626	4.2631

Note 3 - Cash and Investments

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

Cash on Hand	\$	300
Deposits with financial institutions	11,	442,778
Total cash and investments	\$ 11,4	443,078

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*.

Note 3 - Continued

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 is 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 cash and investments were deposits with financial institutions. 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 rate 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.

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 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, \$10,536,747 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 institution in the District's name. None of the District's deposits were held in uninsured or uncollateralized accounts.

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
Capital Assets not being Deprecia	ed:			
Land Construction in Progress	\$ 4,519,365 26,400	\$	\$ 26,400	\$ 4,519,365
Depreciable Capital Assets:				,
Buildings and Building Improvements Site Improvements and	25,242,241	293,400		25,535,641
Infrastructure Capitalized Equipment	960,467 610,777	72,403 583,040	5,733	1,032,870 1,188,084
Total Capital Assets	\$ 31,359,250	\$ 948,843	\$ 32,133	\$ 32,275,960
Accumulated Depreciation:				
Buildings and Building Improvements Site Improvements and	\$ 11,414,420	\$ 510,713	\$	\$ 11,925,133
Infrastructure Capitalized Equipment	901,311 172,288	51,644 116,163	5,733	952,955 282,718
Total Accumulated Depreciation	\$ 12,488,019	\$ 678,520	\$ 5,733	\$ 13,160,806
Capital Assets, Net	\$ 18,871,231	\$ 270,323	\$ 26,400	\$ 19,115,154

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge in the Annual Financial Report.

Note 5 – Debt

Long-Term Debt

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

	Baland July 1, 2		Proceeds	De	ecreases	Ju	Balance ne 30, 2019
Nondirect Placements:					11102		00, 2010
Capital Appreciation School Bonds, 2004C	\$ 3,90	7,576 \$		\$	488,156	\$	3,419,420
GO Refunding School Bonds, 2015	4,380	0,000					4,380,000
GO Refunding School Bonds, 2017	5,05	5,000					5,055,000
Total Nondirect Placements	\$ 13,34	2,576 \$	- See See	\$	488,156	\$	12,854,420
Direct Placements:							
Apple Lease, Fiscal Year 2015	152	2,700			152,700		****
Apple Lease, Fiscal Year 2016	•	4,659			4,659		30 to 1
Apple Lease, Fiscal Year 2017	200	0,048			99,108		100,940
American Capital Lease	30	0,633	*****		7,216		23,417
Apple Lease, Fiscal Year 2019			133,939		89,077		44,862
Apple Lease, Fiscal Year 2019			341,984	#-1FNV			341,984
Total Direct Placements	\$ 388	3,040 \$	475,923	\$	352,760	\$	511,203
	\$ 13,730	0,616 \$	475,923	\$	840,916	\$	13,365,623

The District is subject to a statutory debt limitation equal to 6.9% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2019 was \$19,481,423, leaving \$6,115,800 available. The Capital Appreciation and Refunding School Bonds debt service payments are paid from the Debt Services Fund and by transfers from the Educational and Operations & Maintenance Funds to the Debt Services Fund. The debt service payments for the Apple Leases and American Capital Lease are paid for by a transfer from the Educational Fund to the Debt Services Fund.

At June 30, 2019, there were \$301,106 of net current assets in the Debt Services Fund for the retirement of bonded debt.

Note 5 - Continued

1. Capital Appreciation School Bonds, 2004C

In January, 2005 the District issued \$13,031,672 in Capital Appreciation School Bonds. The bonds are dated January 6, 2005. The bonds provide for serial retirement of principal each December with interest payable on June 1 and December 1 of each year beginning June 1, 2005. The interest rate is 9.00 percent and the bonds mature on December 1, 2024. Due to the Refunding School Bonds, 2015, outlined below \$1,626,983 of these bonds were considered defeased in January, 2015. In addition, due to the GO Refunding School Bonds, 2017 outlined below \$1,398,682 of these bonds were considered defeased in December, 2017.

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

Year Ending		D			
<u>June 30,</u>	B	Principal	 Interest		Total
2020	\$	447,021	\$ 1,212,978	. \$	1,659,999
2021		409,356	1,250,644		1,660,000
2022		844,567	2,895,433		3,740,000
2023		811,651	3,113,350		3,925,001
2024		781,110	3,343,890		4,125,000
2025		125,715	 599,285		725,000
	\$	3,419,420	\$ 12,415,580	\$	15,835,000

2. GO Refunding School Bonds, 2015

In January, 2015, the District issued \$4,380,000 of Refunding Bonds. The bonds are dated January 30, 2015 and \$4,606,343 of the net proceeds of \$4,680,196 (after payment of \$88,589 in underwriting fees, insurance, and other issuance costs and \$316,785 proceeds from premium on bonds sold) were used to purchase U.S. government securities. The remaining \$1,853 of proceeds were deposited in the District's Debt Services Fund. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payment on the Capital Appreciation School Bonds, 2004C, as described previously, with an average interest rate of 9.0 percent. As a result, \$1,626,983 of Capital Appreciation School Bonds, 2004C are considered to be defeased.

The District refunded the Capital Appreciation School Bonds, 2004C to alter the debt service cash flow requirements. The refunding did not result in an economic gain for the District.

The bonds provide for serial retirement of principal each January 1 starting in 2025, with interest payable on January 1 and July 1. The interest rate is 4.0 percent.

Note 5 - Continued

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

Year Ending							
June 30,	F	Principal		Interest		Total	
2020	\$	-	\$	175,200	\$	175,200	
2021	*	_	Ψ	175,200	Ψ	175,200	
2022		-		175,200		175,200	
2023		-		175,200		175,200	
2024		-		175,200		175,200	
2025		500,000		175,200		675,200	
2026		1,245,000		155,200		1,400,200	
2027		1,295,000		105,400		1,400,400	
2028		1,340,000		53,600		1,393,600	
	\$	4,380,000	\$	1,365,400	\$	5,745,400	

3. GO Refunding School Bonds, 2017

In December, 2017, the District issued \$5,055,000 of GO Refunding Bonds. The bonds are dated December 28, 2017, and \$5,020,334 of the net proceeds (after payment of \$144,158 in underwriting fees, insurance, and other issuance costs and \$109,491 proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C, as described previously, with an average interest rate of 9.0 percent. As a result, \$1,398,682 of Capital Appreciation School Bonds, 2004C are considered to be defeased.

The District refunded the Capital Appreciation School Bonds, 2004C to alter the debt service cash flow requirements. The refunding did not result in an economic gain for the District.

The bonds provide for serial retirement of principal each January 1 starting in 2025, with interest payable on January 1 and July 1. The interest rate is 3.5 percent.

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

Year Ending					
June 30,		Principal		Interest	 Total
2020	\$			176,925	\$ 176,925
2021		-		176,925	176,925
2022		-		176,925	176,925
2023		-		176,925	176,925
2024		-		176,925	176,925
2025		1,630,000		176,925	1,806,925
2026		1,685,000		119,875	1,804,875
2027		1,740,000		60,900	1,800,900
	\$	5,055,000	\$	1,242,325	\$ 6,297,325
	V		-	····	

Note 5 - Continued

4. Apple Lease, Fiscal Year 2015 (Direct Placement)

Agreement dated January 5, 2015, provides for annual payments of principal and interest at a rate of 1.5% for the purchase of Apple Computer equipment, which secures the lease, at \$601,840.

At June 30, 2019, this lease was paid in full.

5. Apple Lease, Fiscal Year 2016 (Direct Placement)

Agreement dated December 18, 2015, provides for annual payments of principal and interest at a rate of 2.30% for the purchase of Apple Computer equipment, which secures the lease, at \$13,985.

At June 30, 2019, this lease was paid in full.

6. Apple Lease, Fiscal Year 2017 (Direct Placement)

Agreement dated August 30, 2016, provides for annual payments of principal and interest at a rate of 1.85% for the purchase of Apple Computer equipment, which secures the lease, at \$400,162.

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

Year Ending June 30,	F	Principal	In	nterest	 Total
2020	\$	100,940	\$	1,868	\$ 102,808

7. American Capital Lease (Direct Placement)

Agreement dated September 15, 2017, provides for annual payments of principal and interest at a rate of 4.6% for the purchase of technology equipment, which secures the lease, at \$39,182.

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

Year Ending June 30,	P	rincipal	<u> </u>	nterest	 Total
2020	\$	7,451	\$	1,098	\$ 8,549
2021		7,800		749	8,549
2022		8,166		383	8,549
	\$	23,417	\$	2,230	\$ 25,647

Note 5 - Continued

8. Apple Lease, Fiscal Year 2019 (Direct Placement)

Agreement dated July 15, 2018, provides for annual payments of principal and interest at a rate of 1.99% for the purchase of Apple Computer equipment, which secures the lease, at \$133,939.

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

Year Ending June 30,	P	rincipal	<u></u>]ı	nterest	-	Total
2021	\$	44,862	\$	893	\$	45,755

9. Apple Lease, Fiscal Year 2019 (Direct Placement)

Agreement dated April 15, 2019, provides for annual payments of principal and interest at a rate of 1.69% for the purchase of Apple Computer equipment, which secures the lease, at \$341,984.

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

Year Ending June 30,	<u>.</u> F	Principal	ir	nterest	 Total
2020	\$	114,958	\$	1,441	\$ 116,399
2021		112,562		3,837	116,399
2022		114,464		1,934	116,398
	\$	341,984	\$	7,212	\$ 349,196

Note 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

a. 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.

Note 6 - Continued

b. 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 I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 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.

c. 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.

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 \$4,131,083 in pension contributions from the State of Illinois, on the Annual Financial Report, in accordance with the regulatory basis of accounting.

Note 6 - Continued

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 \$39,284, 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 \$24,578 were paid from federal and special trust funds that required employer contributions of \$2,421.

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.

d. Pension Expense

On a modified cash basis, the District contributed \$41,705 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.

Note 6 - Continued

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I 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.

Employees covered by Benefit Terms

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

	IMRF
Retirees and Beneficiaries currently receiving benefits	37
Inactive Plan Members entitled to but not yet receiving benefits	50
Active Members	59
Total	146

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 rate for calendar years 2018 and 2019 were 10.68% and 8.99%, respectively. For the fiscal year ended June 30, 2019, the District contributed \$137,201 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.

Note 6 - Continued

C. <u>Aggregate Pension Reporting</u>

The following aggregate pension information is provided:

Plan	TRS	<u>IMRF</u>	Total
Pension expense reported on			
modified cash basis	\$41,705	\$137,201	\$178.906

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 \$200,107, 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 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 \$83,987 and the District recognized revenue and expenditures of this amount during the year, on the Annual Financial Report, 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 \$62,313 to the THIS Fund, which was 100 percent of the required contribution.

Note 7 - Continued

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.

Employees Covered by Benefit Terms

The District has 3 inactive employees 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 \$490-\$766 per month for individual coverage and ranges from \$697-\$2,169 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.

C. Health Insurance Plan for Retired Employees

Plan Description

The Health Insurance Plan for Retired Employees (HIPRE) is a single-employer defined benefit healthcare plan administered by the District. The District provides limited health care insurance coverage for its eligible retired employees in accordance with the plan. The benefit, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The District does not issue a stand-alone report for HIPRE. The unfunded actuarial liability has not been determined as of June 30, 2019.

Note 7 - Continued

Employees Covered by Benefit Terms

The District has 1 inactive employee currently receiving benefits under the plan. The District has no 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 District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan. The premiums are established for the employee/retiree group, which is currently \$490-766 per month for coverage.

Contributions Made

The District contributed \$1,430 for fiscal year ending June 30, 2019. The amounts contributed for fiscal years ending June 30, 2018 and 2017 were \$12,111 and \$9,596, respectively. According to the modified cash basis of accounting, the District recognized these contributions as expenditures in the fiscal year they were contributed.

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 Annual Financial Report 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 Annual Financial Report.

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 revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, and Tort Funds are subject to outside restrictions, and therefore the fund balances for the funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2019, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

Note 8 - Continued

2. 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 balances.

3. 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 revenue received from federal grants, resulting in no restricted balance.

4. Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2019, cumulative expenditures disbursed exceeded cumulative revenue received from this levy, resulting in no restricted balance. Prior to June 30, 2008, the District did not track 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.

5. Impact Fees

Cash receipts and the related cash disbursements for this restricted revenue are accounted for in the Operations and Maintenance Fund. At June 30, 2019, cumulative revenue received exceeded cumulative expenditures disbursed for this revenue by \$427,714, resulting in a restricted balance of that amount. This amount is shown as Reserved in the Operations and Maintenance Fund in the Annual Financial Report.

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 any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The 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 \$711,858. This amount is shown as Unreserved in the Educational Fund in the Annual Financial Report.

Note 8 – Continued

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 Annual Financial Report as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Annual Financial Report 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 Annual Financial Report.

	Generally Accepted Accounting Principles						Regulatory Basis Annual Financial Report Presentation	
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved	
Educational	0	0	711,858	0	5,509,315	0	6,221,173	
Operations &					· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , , ,	
Maintenance	0	427,714	0	0	1,342,427	427,714	1,342,427	
Debt Services	0	301,106	0	0	, , 0	0	301,106	
Transportation	0	729,656	0	0	0	0	729,656	
Municipal Retirement/								
Social Security	0	173,053	0	0	0	0	173,053	
Working Cash	0	0	0	0	2,119,867	0	2,119,867	
Tort Fund	0	88,534	0	0	0	0	88,534	

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

During the fiscal year ended June 30, 2019, the District had the following instances of overexpending the budgeted amounts in the individual funds:

		Budgeted		
<u>Fund</u>	<u>Expenditures</u>	<u>Amounts</u>	Overex	penditures
Educational Fund	\$11,797,862	\$11,483,650	\$	314,212
Operations and Maintenance Fund	\$ 1,503,016	\$ 1,446,084	\$	56,932
Debt Services Fund	\$ 2,376,930	\$ 2,317,763	\$	59,167

B. <u>Deficit Fund Balances</u>

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. <u>Interfund Transfers</u>

The following interfund transfers occurred during the year ended June 30, 2019:

Transfer In	Transfer Out
\$ 18,075	\$ 992,509
	•
***	800,000
1,792,509	·
	18,075
\$ 1,810,584	\$ 1,810,584
	\$ 18,075 1,792,509

A \$362,581 transfer was made from the Educational Fund to the Debt Services Fund to pay debt service payments on capital leases. A \$18,075 transfer was made from the Working Cash Fund to the Educational Fund for cash flow purposes. \$629,928 and \$800,000 transfers from the Educational and Operations and Maintenance Funds, respectively, were made to the Debt Services Fund to pay debt service payments on bonded debt.

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 purchases commercial insurance. There has not been a significant reduction in the District's insurance coverage as of 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 Lincoln-Way Area Special Education Joint Agreement District 843 (Joint Agreement). During the fiscal year ended June 30, 2019, the District paid \$1,619,314 to the Joint Agreement for special education services and supplies and received \$696,843 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

Grants

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 these audits will be immaterial to the District.

Compensated Absences

Administrators and support staff of the District are entitled to paid vacation and sick time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2019, the District would be required to compensate them for their unused vacation and sick time. The computed amounts of compensation for unpaid vacation and sick time at June 30, 2019, was \$162,747.

Unpaid Employee Contracts

At June 30, 2019, the District was obligated for \$711,858 in unpaid employee contracts.

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.

Copier Lease Agreement

On March 8, 2017, the Board of Education approved to enter into an operating lease with Proven Business Systems, LLC for 7 copiers. The lease agreement requires thirty-six monthly payments of \$1,657 beginning in fiscal year 2018 to be paid out the Educational Fund.

Future minimum annual rental commitments under these leases are summarized below:

Year ending June 30,	Amount		
2020	\$	19,884	

Rent expense under this lease amounted to \$19,884 for the year ending June 30, 2019.

Janitorial Service Contract

On March 8, 2017, the Board of Education entered into a three year agreement with GCA Education Services, Central States, Inc. to provide janitorial services to the District. The agreement requires thirty-six monthly payments of \$27,614 starting July 1, 2017 to be paid out of the Operations & Maintenance Fund. In the second and third year of the agreement, the agreement contract price will increase by the greater of (a) two percent, or (b) a percentage equal to the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) during the twelve month period immediately prior to the first day of the then current annual period, however, that the percentage of increase in the contract price determined under this contract shall never exceed five percent in any twelve month period.

Note 13 - Continued

Future minimum annual service commitments under this agreement are summarized below:

Year ending June 30,	/	Amount
2020	\$	331,368

Service expense under this agreement amounted to \$313,705 for the year ending June 30, 2019.

Transportation Agreement

During the fiscal year ended June 30, 2019, the Board of Education agreed to a four year agreement with Lincoln-Way Community High School District 210 for transportation services. Beginning on August 15, 2019, the agreement calls for ten monthly payments by Manhattan School District 114 each fiscal year to be paid out of the Transportation Fund. The amount of the monthly payment will be determined by Lincoln-Way Community High School District 210 estimating the monthly payment necessary to cover Manhattan School District 114's actual transportation costs for the fiscal year and a 2.74% administrative fee. Annually, the actual transportation service expenditures incurred by Lincoln-Way Community High School District 210 related to the agreement are compared to the amount paid by Manhattan School District 114 during the fiscal year and the difference is paid by or refunded to Manhattan School District 114. Transportation expenses under a previous agreement with Lincoln-Way Community High School District 210 amounted to 694,773 during the year ending June 30, 2019. Specific transportation expenses for each year of the agreement can't be quantified but are expected to increase each fiscal year.

Telecommunications Service Agreement

On December 12, 2018, the Board of Education approved to enter into a service agreement with Rival5 Technologies Corporation to provide telecommunication services for the District. The agreement requires 60 monthly payments of approximately \$3,129 starting January 2019 to be paid out of the Operations & Maintenance Fund. The amount of the monthly payments can be adjusted by the Corporation based on the number of users.

An estimate of future minimum annual service commitments under this agreement are summarized below:

Year ending June 30,	 Amount
2020	\$ 37,548
2021	\$ 37,548
2022	\$ 37,548
2023	\$ 37,548
2024	\$ 18,774
	\$ 168,966

Service expense under this agreement amounted to \$17,301 for the year ending June 30, 2019.

Note 14 – Subsequent Events

Management evaluated subsequent events through November 13, 2019, the date which the financial statements were available to be issued, and noted no items that met the criteria for disclosure.

MANHATTAN SCHOOL DISTRICT 114 MANHATTAN, ILLINOIS FIDUCIARY FUND TYPES AGENCY FUNDS

STUDENT ACTIVITY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES- MODIFIED CASH BASIS YEAR ENDED JUNE 30, 2019

		alance y 1, 2018	A	dditions	Sul	otractions		alance e 30, 2019
<u>ASSETS</u>								
Cash	\$	52,699	\$	147,759	\$	157,245	\$	43,213
Total Assets	\$	52,699	\$	147,759	\$	157,245	\$	43,213
LIABILITIES								
Amounts Due to								
Organizations:								
Athletics		(4,860)		10,664		12,880		(7,076)
Drama		(14)		125		406		(295)
Art	•	11,428	_	3,194		6,725		7,897
AMCD Library	\$	7,259	\$	24,741	\$	20,109	\$	11,891
AMCD Library AMCD Student Council		3,574		11,930		11,090		4,414
MJHS Award Assembly		461		629		831		259
MJHS Library		1,344 254		4.500		274		1,070
MJHS School Store		254 1,604		4,560		6,007		(1,193)
MJHS Student Council		1,804		6,287 4,384		7,732		159
MJHS Bk. Tech		11,948		4,304 33,216		4,404 44,193		1,286
W CRK Bk Tech		3,252		30,766		27,672		971
W CRK Library		652		15,040		13,463		6,346 2,229
Pop & Water		1,504		10,010		10,400		1,504
General		11,069		983		1,459		10,593
One Books		1,918				.,,		1,918
Donation Fund for St				1,240	 ,	***	·	1,240
Total Liabilities	\$	52,699	\$	147,759	\$	157,245	\$	43,213

	A	В	O	D	ш	LL
_	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 Estimated Taxes Due (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
m				(Column B - C)		(Column E - C)
4	Educational	8,364,112	4,506,376	3,857,736	8,560,250	4,053,874
5	Operations & Maintenance	1,300,508	700,206	600,302	1,330,101	629,895
9	Debt Services **	689,466	446,937	242,529	848,995	402,058
7	Transportation	448,011	263,227	184,784	500,023	236,796
8	Municipal Retirement	096'86	52,764	46,196	100,231	47,467
6	Capital Improvements	Commence of the control of the contr	LANGORFOLO-PALL LAS ALLI A-LANGO, ATRIBIBISMO PROPERTO, VICTOR A PALLACIONNELLA (TOTAL TOTAL T	O		0
9	Working Cash	121,255	65,844	55,411	125,076	59,232
7	Tort Immunity	22,102	10,553	11,549	20,046	9,493
12	Fire Prevention & Safety	0		0	page on the September of the September o	
13	Leasing Levy	0		0		Special Pro-Contention of Contention Content
14	Special Education	380,529	210,612	169,917	400,075	189,463
15	Area Vocational Construction	0		0	and the state of t	Maria lisando un descalabilismo assigna discreptiones ses perceta per de la conscionamente per perceta de la conscionamente perceta del conscionamente perceta de la conscionamente perceta de la conscionamente perceta de la conscionamente del conscionamente perceta de la conscionamente del cons
16	Social Security/Medicare Only	148,366	79,072	69,294	150,205	71,133
17	Summer School	0			Sandi samana seman, Ander de de Malijani (((((((((((((((((((0
18	Other (Describe & Itemize)	0		0	a colore, an est est anna est inglement disputible. Planta est anna est est anna est est est est est est est e	
19	Totals	11,573,309	6,335,591	5,237,718	12,035,002	5,699,411
2 2 2	* The formulas in column B are unprotected to be overidden when reporting on a ** All tax receipts for debt service payments on bonds must be recorded on line 6 (when reporting on a ACCRUAL basis. e recorded on line 6 (Debt Services).	sis.			

Page 24

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L	A	В	O	a	Ξ	4	9	Н	1	ſ
~	SCHEDULE OF SHORT-TERM DEBT				and the second s	and the second s				
7	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019				
m	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	OTES (CPPRT)	Angle production of the extension of the control of		And the second s	The second secon				
4	Total CPRT Notes									
r2 c	TAX ANTICIPATION WARRANTS (TAW)	The second control and second co	The second secon	er er er en skale beta eit ta han ertaan teknisken euen	and the second s	- 1				
٥٢	Educational Fund	The excitational physics and public to the edit of the international of	ARRORET des de mandre comment destitutes (n. 1441) 440 antichales destinant de despoiser	A COMPANY AND COLOR BARRIES PARTS - PARTS AND COLOR FOR THE PARTS - PA	A THE RESERVE OF THE PARTY OF T	0				
- ∞	Operations & Maintenance Fund Debt Services - Construction	And the state of t	and appropried to the control time of the department of the following defects to be under additional department of the control time and ti	Apteko en estetue a mile a bitakanti adesme epitakajdadikajdalistigadikajdalistigadienski	The second secon	0				
6	Debt Services - Working Cash	And the same of th	NAVORANIA I LA LA CALINA RECORDA LA CALINA DE LOS COMPOSITORES DE LA C	MARKET ATTOCK, OF MA STEADON A ARTHUR, ONE AND VARIANT ACTIVITIES OF THE VARIANT ACTIVITIES ARE NOT	en anticonero en esta de anticonero en estadores en estadores de estadores en en estadores de la consequencia en	0				
9		AND THE PROPERTY OF THE PROPER	THE THE PROPERTY AND PROPERTY OF THE PROPERTY	A CONTRACTOR CONTRACTO	inder enformation over 600 particularity automatical descriptions of the control	0				
7			AND			0				
12	-					0				
3	Fire Prevention & Safety Fund		The second of the second secon			0				
4			ek, tiralilikus Aspiliakoki kusi (pakibaliskishi bakibasi uprabi semimokis	ARRAMONIANO AND ANGENIANO (PROCESS VICTORIA SERVICIO SE CARROLAGO ANGENIANO ANGENIANO SERVICIO.	Plane And Arthur Common the Angland and Angland Angland Angland Angland Angland Angland Angland Angland Angland Angland Angland Angland Angland Angland Anglan					
2		The state of the s	0	0	0	0				
19	TAX ANTICIPATION NOTES (TAN)									
17			emperatura, com e i anciera e emperatura e esta e esta e esta esta esta esta es			0				
9				And the first of t		0		٠		
3			en la la companya de	ARREA A COMPANY AND ARREASON AND ARREASON AND ARREASON AR	AND THE REAL PROPERTY OF THE P	0				
3	Other - (Describe & Itemize)		telisk had is in figurade designere i derber aljesek jedensen vikkerementape skissen parame	MARIJARDO A LANGUANIAR KANDALI JA KANDI KANDI ARAK (SI ARIJA) A MARIJA MARIJA MARIJA MARIJA MARIJA MARIJA MARI	TARREST STATES AND ADDRESS AND					
7	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	Funds)				0		-		
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)					Υ,				
22	Total GSAACs (All Funds)		inder identification of the figure of the first of the fi	en en la la la companya de la compa	or grantfallendriff salteranketik nationervenska ografisert og endreret og en nationer (1972). Franketik og en	0				
78	OTHER SHORT-TERM! BORROWING									
72	Total Other Short-Term Borrowing (Describe & Itemize)		TO THE RESERVE THE PROPERTY OF THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN	The second of the second secon	The section of the se	0				
59	SCHEDULE OF LONG-TERM DEBT									
<u></u>	di dimonminin manamana ina di dendariminin ina manamana manamana di mendada di manamana manamana di mendada di manamana di mendada di manamana di mendada di manamana di mendada		Amount of Original Issue	Type of Issue *	Outstanding Beginning	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)			July 1, 2018	July 1, 2018 thru June 30, 2019	(Described and Itemize)	July 1, 2018 thru June 30, 2019	June 30, 2019	for Payment on Long- Term Debt
3	Capital Appreciation School Bonds 2004C	11/01/04	13,031,672	Section of the sectio	3,907,576	antenant arrangement and antenant and antenant area and an	Constitution of the Consti	488,156	3,419,420	3,118,314
32	GO Refunding School Bonds - 2015	01/01/15	4,380,000		3 4,380,000		The second secon	The same of the sa	4,380,000	4,380,000
33		01/05/15	601,840	_				152,700	0	0
8		12/18/15	13,985			A STATE OF THE PARTY OF THE PAR		4,659	0	0
35	Apple Lease	08/30/16	400,162	_	7 200,048			99,108	100,940	
S 5	American Capital Lease	09/15/17	39,182	6	30,633			917'/	71,417	7.14,22 5.055,000
38	GO KETURDING SCROOL BORGS - ZULI	12/28/17	A sai , we see a see		Angeles and the state of the st	133 939	dele est especialment annual annual estate esta	720 98	000,000,0	778 70
8 8	Apple Lease	04/15/19	(Art - March A Andrea Antre An		7	341,984	And the state of t		341,984	to the special state of the sp
49	The second secon		action spakes. The total or small personal spaces of the contract of the contr				A commence of the commence of	and the result of president and the state of		
4			and a supplemental supplemental and the supplemental supp		electric en communication de la fina della fina de la f	e de la company		and committee the committee of the commi	0	
42		Mary manufacture and the control of	eradere nasas Assas sabar menamanan sabb bland be sabbas shikas dan albandar (Albandar (Albandar (Albandar (Al	may provide a may a manus analogo ama a provide ama and a selection of the	Annual and the state of the sta				0	
3 4	Andrew Control of the	Andrew Comment of the control of the	de debende en	A THE RESIDENCE AND THE PARTY AND AND ARREST AND	And the second s			The state of the s	0	A STATE OF THE PARTY OF THE PAR
45	The state of the s	The second secon	Committee of the Commit	on it als als to a male to the constant of section between vocasions were reflected to the	en parteur en delivoù-erren e, chamin's test d'alganisse datoirs "seur) qual a part respiratement	And the second s	Contraction of the selection of the second section of the section o	A CAPTAGA CONTRACTOR CONTRACTOR OF THE PROPERTY OF THE PROPERT	0	
46									0	The second secon
47			And the control of th	TO A CHIEF CONTRACT CONTRACTOR CONTRACTOR AND THE STATE OF THE STATE O	THE REPORT OF THE PROPERTY OF			ASSESSMENT OF THE PROPERTY OF	0	i de la companya de l
4 6 6 7			23.997.764		13.730.616	475,923	0	840,916	13,365,623	13,064,517
3 2		and the state of t	The state of the s	e men en de de la companya de la co	A contract of the contract of	and the residence of the second secon		e de la companya del companya de la companya de la companya del companya de la companya del la companya de la c	e de maria de maria de maria de la composição de la compo	The same of the sa
22	 Each type of dept. Issued must be identified separately with tile allowing. Working Cash Fund Bonds 	4. Fire Prevent, Safe	4. Fire Prevent, Safety, Environmental and Energy Bonds	y Bonds	7. Other	7. Other Capital Lease Agreement	ent			
53	Ending Bonds Refunding Ronds	5. Tort Judgment Bonds 6. Building Ronds	spu		8. Other					
şβ	5. Netationing bounds	. Dames &								

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

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L		ш	٣	ī	_		7
	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND						
1'	Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational	School Facility Occupation b	Driver Education
7 0	Cash Basis Fund Balance as of Ju			0	CONSCINCTION	laxes	
4	1						
ß	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		380,529			
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500					
	Drivers' Education Fees	10-1970					
∞	\dashv	30 or 60-1983				energy of the character of the action of the contract of the c	
ര	_	10 or 20-3370			T.		***************************************
우	_	_					
7	+	10, 20, 40 or 60-7200					
2 9			0	380,529	0	0	0
13							
4 ,	4	10 or 50-1000		380,529			***************************************
2	_	20 or 60-2530					والمراجعة
19		10, 20, 40-2360-2370					
-];						Direction of the second of the	
9	3 Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	┞					0	
22	2 Other Disbursements (Describe & Itemize)	And the same of th					
23	3 Total Disbursements		0	380,529	0	0	0
24	4 Ending Cash Basis Fund Balance as of June 30, 2019		0	0	0	0	0
25	5 Reserved Fund Balance	714					
78		730	0	0	0	0	0
1							
28	SCHEDULE UF LORI IMMONITTEXFENDITORIS						
133		CCC					
8	Yes No Has the entity established an insurance reserve pursuant to 745 itch 10/5	103?		***************************************			
<u>براج</u>	If yes, list in the aggregate the following:	Total Claims Payments:					
8		lotal Keserve Kemaining:					
2		otal aoliar amount jor each ca	negory.				
8	의						
ဗ္ဗ	4		The state of the s				
37	4						
88	\perp						
က္က	4						
4	_						
4							
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
8	4						
45	Principal and Interest on Tort Bonds						
46	ď	fund other than the Tort Imm	unity Fund (80) during the	fiscal year as a result of exi	isting (restricted) fund bal:	ances	
4		nly from these restricted tort i	immunity monies and only	if reported in a fund other	than Tort Immunity Fund	(80).	
48	3 b 55 ILCS 5/5-1006.7						

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

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	NEW
Print Date: 11/8/2019	Manhattan.linked afr-19-form

	A	В	C	D	E	ш	9	Н	I	J	Ж	Г
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	D DEPRI	ECIATION									
7	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
က	Works of Art & Historical Treasures	210				0					0	0
4	puer)	220										
2	Non-Depreciable Land	221	4,519,365			4,519,365						4,519,365
9	Depreciable Land	222		rgrees have		0	20				0	0
7	Buildings	230										
8	Permanent Buildings	231	25,242,241	293,400		25,535,641	20	11,414,420	510,713		11,925,133	13,610,508
6	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	960,467	72,403	Angering antiquoty and a	1,032,870	50	901,311	51,644		952,955	79,915
7	Capitalized Equipment	250										
12	10 Yr Schedule	251	601,137	583,040	5,733	1,178,444	9	162,648	116,163	5,733	273,078	998,306
13	5 Yr Schedule	252	9,640			9,640	S	9,640			9,640	0
14	3 Yr Schedule	253				0	m				0	0
15	Construction in Progress	260	26,400		26,400	0						0
16	Total Capital Assets	200	31,359,250	948,843	32,133	32,275,960		12,488,019	678,520	5,733	13,160,806	19,115,154
17	Non-Capitalized Equipment	700		· · · · · · · · · · · · · · · · · · ·		11,852	9		1,185			
18	Allowable Depreciation								679,705			

	A	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OEI	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	
2			This schedule	is completed for school districts only.	
4	Frank	Check Boy			
5	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			OF	PERATING EXPENSE PER PUPIL	
	EXPENDITURES:	C		T. L. C. C. L. Diversity	4
	ED O&M	Expenditures 15-22, L114 Expenditures 15-22, L151		Total Expenditures Total Expenditures	\$ <u>11,797,862</u> 1,503,016
10		Expenditures 15-22, L174		Total Expenditures	2,376,930
11		Expenditures 15-22, L210		Total Expenditures	1,080,459
	MR/SS	Expenditures 15-22, L295		Total Expenditures	337,308
13	TORT	Expenditures 15-22, L342		Total Expenditures	103,428
				Total Expenditures	\$ 17,199,003
	1	BURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR		
18		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
19 20		Revenues 9-14, L47, Col F Revenues 9-14, L48, Col F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (In State) Summer Sch - Transp. Fees from Other Districts (In State)	0
21		Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	All the second s
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23 24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (in State)	0
25		Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State) Adult - Transp Fees from Pupils or Parents (In State)	0
26		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		Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
	O&M-TR O&M-TR	Revenues 9-14, L149, Col D & F Revenues 9-14, L150, Col D & F	3410 3499	Adult Ed (from ICCB) Adult Ed - Other (Describe & Itemize)	0
	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
	0&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	0
34 35	ED ED	Expenditures 15-22, L7, Col K - (G+I) Expenditures 15-22, L9, Col K - (G+I)	1125 1225	Pre-K Programs Special Education Programs Pre-K	118,961
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	92,470
37	ED .	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
38	-	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	0
39 40	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tultion	0
41		Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911 1912	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition	217,546
	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
44		Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tultion	
45 46		Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	0
47		Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
48		Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
49	4 ***	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
50 51	-	Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Col K	1921 1922	Bilingual Programs - Private Tuition	0 0
52		Expenditures 15-22, L75, Col K - (G+i)	3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services	45,244
53	ED .	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	1,154,995
54		Expenditures 15-22, L114, Col G	-	Capital Outlay	506,016
55	ED O&M	Expenditures 15-22, L114, Col I	- 2000	Non-Capitalized Equipment Community Services	6,929
	O&M	Expenditures 15-22, L130, Col K - (G+f) Expenditures 15-22, L139, Col K	3000 4000	Community Services Total Payments to Other Govt Units	56,558
58]о&м	Expenditures 15-22, L151, Col G	-	Capital Outlay	416,427
59]0&м	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	4,923
	DS DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	0
62		Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	840,916
	TR	Expenditures 15-22, L185, Col K (GFI)	4000	Total Payments to Other Govt Units	1,058,018
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	O
	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	0
	TR MR/SS	Expenditures 15-22, L210, Col Expenditures 15-22, L216, Col K	1125	Non-Capitalized Equipment Pre-K Programs	5,883
	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	9,494
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	0
	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	200
73	MR/SS MR/SS	Expenditures 15-22, L280, Col K Expenditures 15-22, L285, Col K	3000 4000	Community Services Total Payments to Other Goyt Units	305
74	Tort	Expenditures 15-22, £334, Col K	4000	Total Payments to Other Govt Units	0
74 76	7			Total Deductions for OEPP Computation (Sum of Lines 18	The state of the s
77	†			Total Deductions for GEPP Computation (Sum of Lines 18 Total Operating Expenses Regular K-12 (Line 14 minus Li	
78	7		9 N	Ionth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018	
79				Estimated OEPP (Line 77 divided by Li	CONTRACTOR OF THE PROPERTY OF
δÚ	1				

A	В	C	. D	E F
1	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	
2		This schedule	is completed for school districts only.	
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
5 81	**************************************			Limewit
			ER CAPITA TUITION CHARGE	
83 LESS OFFSETTING RECEIPTS/RE	EVENUES: Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 1,475
85 TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	7 1,475
86 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
87 TR 88 TR	Revenues 9-14, L46, Col F Revenues 9-14, L51, Col F	1416 1431	Regular Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)	0
89 TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
90 TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
91 TR 92 TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Sources (In State)	0
93 TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
94 ED	Revenues 9-14, L75, Col C	1600	Total Food Service	107,375
95 ED-0&M 96 ED	Revenues 9-14, L82, Col C,D Revenues 9-14, L84, Col C	1700 1811	Total District/School Activity Income Rentals - Regular Textbooks	43,280 246,244
97 ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	240,244
98 ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
99 ED 100 ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
100 ED 101 ED-0&М	Revenues 9-14, L95, Col C,D	1910	Rentals	32,805
02 ED-0&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
03 ED-O&M-DS-TR-MR/SS 04 ED	Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L106, Col C	199 1 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	0
05 ED-0&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	27,903
06 ED-0&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	0
07 ED-MR/SS 08 ED	Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	655
09 ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
10 ED-0&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	0
111]ed-0&m-tr-mr/ss 112 ed	Revenues 9-14, L155, Col C,D,F,G Revenues 9-14, L156, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	629,193 0
13 ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
14 ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	0
115 ED-0&M-TR-MR/SS 116 ED-0&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G Revenues 9-14, L161, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	0
117 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
18 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
119]ED-TR 120]O&M	Revenues 9-14, L164, Col C,F Revenues 9-14, L167, Col D	3815 3925	State Charter Schools School Infrastructure - Maintenance Projects	0
121 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	1,078
122 ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	0
123 ED-0&M-TR-MR/SS 124 ED-0&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G Revenues 9-14, L188, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Title V	
125 ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	46,185
126 ED-0&M-TR-MR/SS	Revenues 9-14, 1.204, Col C,D,F,G	4300	Total Title I	55,421
127 ED-0&M-TR-MR/SS 128 ED-0&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G Revenues 9-14, L213, Col C,D,F,G	4400 4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	6,812 270,261
129 ED-0&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	62,387
130 ED-0&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
131 ed-0&m-tr-mr/ss 132 ed-0&m-mr/ss	Revenues 9-14, L216, Col C,D,F,G Revenues 9-14, L221, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	0
157 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	0
158 ED	Revenues 9-14, L253, Col C	4901	Race to the Top	0
159 ED-O&M-DS-TR-MR/SS-Tort 160 ED-TR-MR/SS	Revenues 9-14, L254, Col C-G,J Revenues 9-14, L255, Col C,F,G	4902 4905	Race to the Top-Preschool Expansion Grant Title III - Immigrant Education Program (IEP)	0 0
161 ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
162 ED-0&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
163 ED-0&M-TR-MR/SS 164 ED-0&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G Revenues 9-14, L259, Col C,D,F,G	4930 4932	Title II - Elsenhower Professional Development Formula Title II - Teacher Quality	20,227
165 ED-0&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	20,227
166 ED-0&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
167 ed-0&m-tr-mr/ss 168 ed-0&m-tr-mr/ss	Revenues 9-14, L262, Col C,D,F,G Revenues 9-14, L263, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach	14.656
169 Ed-0&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	14,655 5,204
170 ED-0&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
171 ed-tr-mr/ss 172 ed-mr/ss	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds ***	495,409
ਸ਼ਹ ੀ ਂ	navelues (i dit of epr rayment)	3300		831
174 175			Total Deductions for PCTC Computation Line 84 through Line 172 Net Operating Expense for Tuition Computation (Line 77 minus Line 174)	\$ 2,067,400
176			Total Depreciation Allowance (from page 26, Line 18, Col I)	10,596,918 679,705
177			Total Allowance for PCTC Computation (Line 175 plus Line 176)	11,276,62
178 179		9 N	Ionth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019	1,426.7
180			Total Estimated PCTC (Line 177 divided by Line 178)	* \$ 7,903.99
	change based on the data provided. The final amour	ts will be calcula	nted by ISBE	
182 ** Go to the link below: Und	ler "Reports" select "FY 2019 Special Education Fund	iing Allocation C	alculation Details." Open excel file and use the amount in column X for the selected district.	
83 *** Follow the same instruction	ons as above except under "Reports", select "FY 201	9 English Learne	r Education Funding Allocation Calculation Details", and use column V for the selected distric	t.
O+1				

Illinois State Board of Education School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

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. Instructions:

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

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
- 2. In column (B) enter the number of the Fund-Functon-Object (use this format [00-0000-000] of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
- 3. In Column (C) enter the name of the Company that is listed on the contract.
- 4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.

Fund-Function-Object Name Fund-Fund-Function- Contracted Company Name (Column A) (Column B) (Column D) (Column D)	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 Applied Contract Amount deducted to the Indirect Cost Rate from the Indirect Cost Rate Base Rolumn E Column E
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Food Services-Purchased Services	10-2560-300	Preferred Meal Systems, Inc.	129,664	25,000	104,664
O&M-O&M of Plant Services-Purchased Services	20-2540-300	GCA Services Group	313,705	25,000	288,705
ED-Instruction-Purchased Services	10-1000-300	Omni Therapeutics Inc.	37,934	25,000	12,934
ED-Instruction-Purchased Services	10-1000-300	Proven Business Systems	30,295	25,000	5,295
O&M-O&M of Plant Services-Supplies & Materials	20-2540-400	Tri-K Supplies, Inc	25,571	25,000	571
ED-Instruction-Purchased Services	10-1000-300	LEAF	26,878	25,000	1,878
O&M-O&M of Plant Services-Purchased Services	20-2540-300	Rival 5	78,392	25,000	3,392
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Total			592,439	175,000	417,439

ESTIMATED INDIRECT COST DATA

Page 30

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· -	ESTIMATED INDIRECT COST RATE DATA					
2						The state of the s
ω 4	Financial Data To Assist Indirect Cost Rate Determination Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.	es 15-22" tab				
. ``	SOURCE DESCRIPTION OF THE CONTRIBUTION OF THE PROPERTY OF THE CONTRIBUTION OF THE CONT	and the second s		energy particular conditional solves and descriptionar and energy forces the many energies.	 And control before the control control control and the control of control control and con	Additionary of a design material design of the contract of the first feet and the contract of the
	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursem	nents/expendi	tures included within the folk	owing functions charged dire	11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs.	ederal grant programs.
	Also, include all amounts paid to or for other employees, within the fact work with special grain, 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.	itle I clerks per	ar grant, programs in the sain rforming like duties in that fur	e capacity as those charged in nction must be included. Incl	to and reminduised monitures and large and lar	ne reueral grant nased services paid on or
C C				The second contract of the second description of the second contract		
1 0	Support Services - Direct Costs (1-2000) and (5-2000)			The field of the second state of the second		
- I	Direction of Business Support Services (1-2510) and (5-2510)	ALCOHOL SAN ALCOHOLOGICAL SAN ALCOHOL		THE A COUNTY OF MELICIPATION OF THE COUNTY O		
ω,	Fiscal Services (1-2520) and (5-2520)	And the state of the state of the state of the state of	A THE PARTY OF A THE PARTY OF T	terminal pages, a materiar de la septembra processo de mais de Robe, trata calegnal pages (), s a dens		
- 1	Operation and Maintenance of Plant Services (1, 2, and 5-2540)	maa palaan saamii kapindhakan jarah magan wagan s	THE CONTRACT OF THE CONTRACT O	e and a special of the special of the contraction is a contract of the special of		
9	Food Services (1-2560) Must be less than (P16, Cal E-F, L63)			150,536		
	Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is	en determining	g if a Single Audit is	24.703		
= [Fequified).			14,203		
12	Internal Services (1-2570) and (5-2570)					
13	Staff Services (1-2640) and (5-2640)		A Adams and a second a second and a second a			
14	Data Processing Services (1-2660) and (5-2660)		And the second s	r page of page discontinued in a more department and additional or a page of an addition for a money and an additional or based on the second of the base of the second of	destriction (1) is to be the control of the entry communication and the control of the control o	aer kann sprickelijobe ji har çini pi sicaa -mijbing di ac'a angaba angi cilijahkaanaani (Menga
15	SECTION II					
16	Estimated Indirect Cost Rate for Federal Programs					
ΙΖͳ			Restricted Program	Program	Unrestricted Program	Program
9		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
9	Instruction	1000	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	7,613,195	And the second s	7,613,195
	Support Services:		and consequently profession on the consequence of t		AND THE PROPERTY OF THE PROPER	
7	Pupil	2100	and any cost was representative and to be detailed about the cost stable demails of supplications of the stable	989,211	The second secon	989,211
27	Instructional Staff	2200	te de la restructura de contente della confedencia della contente della della contente della della contente del	354,199		354,199
23	General Admin.	2300	AMBIECO AND COMPANY DE RECORDANC ÉMILITAN PARA LIBRO ARRAMANTA PRIMA PROPRIADA POR PORTO DE P	514,536		514,536
24	School Admin	2400	ARK (FFT) ALTERAÇOS TOTALOS ALONGALISTAS PROPRIENTAS PROPRIENTAS ARTES PROPRIENTAS PROPRIE	572,320		572,320
25	Business:		a diponential deliberativi describir depresa più vene el les cia altra con casa describir del maner			
26	Direction of Business Spt. Srv.	2510	0	0	0	
. \Box	Fiscal Services	2520	282,388	0	282,388	Construency of the set above and a Philosophy Orbital State Annies (and above and a Philosophy Orbital State Annies (and a Annies Annie
28	Oper. & Maint. Plant Services	2540	er i som kemide att a semanting i som som som som som et die gest betreden det eller er en en en en	1,047,045	1,047,045	
29	Pupil Transportation	2550	THE CHAPTER OF THE CONTRACTOR	24,169	mangaments, or an object of objects in the control of the control	24,169
30	Food Services	2560	A THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PA	2,952	не счение в Манийй или дейникариям ей станациям переменя станарурат с станаруратура в станарура в ворога в верт	2,952
31	Internal Services	2570	0			
32	Central:		end the state of the second	AND THE PROPERTY OF THE PROPER	respective de la compansa de la compansa como constituido como como ten citar citar de la compansa de 1886.	
33	Direction of Central Spt. Srv.	2610	e de la mentra de la companya de la	0	es i a i a desendado de estado	The second and the second seco
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620	and start of any formation of the startery and depresentation of the contract and the startest and the state of the startest and the startest		A total delignation of the second	
35	Information Services	2630	THE RESERVE AND ADDRESS OF THE PROPERTY OF THE			
36	Staff Services	2640	0	0	0	
ī	Data Processing Services	2660	21,793	0	21,793	0
38	Other	2900		0	the matter of the second secon	
	Community Services	3000	TO AND THE PROPERTY OF THE PROPERTY OF A STREET PARTY AND A PROPERTY OF A STREET PROPERTY AND A PROPERTY OF A STREET PROPERTY AND A PROPERTY	45,549	deschannen () in 73 anternam inner harre Orsen (des formante num/description description description) in side in militir to	45,549
4	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)	and the court of the substitute of the substitute of	en de président, des se plante esta de la compansa del la compansa de la compansa del la compansa de la compans	(417,439)	An addition by reterior to the second contract of the second seco	(417,439)
41	Total		304,181	10,745,737	1,351,226	9,698,692
42			Restricted Rate	The state of the s	Unrestricted Rate	
43		ion Car a rmon	Total Indirect Costs:	304,181	Total Indirect Costs:	1,351,226
44		n nai	Total Direct Costs:	10,745,737	Total Direct Costs:	9,698,692
45		Levetov	n	2.83%	II	13.93%
1			ACT THE PROPERTY OF THE PROPER	THE PROPERTY OF THE PROPERTY O	ALTERNATION OF THE STATE AND PROPERTY OF THE STATE OF THE	Type decision was a man on the street entering commenced for the design of the state of the stat

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

Print Date: 11/8/2019 Manhattan.linked afr-19-form NEW

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Υ-	1、1、1、1、1、1、1、1、1、1、1、1、1、1、1、1、1、1、1、	REPORT (ON SHARED SI	REPORT ON SHARED SERVICES OR OUTSOURCING				
2		School C	ode, Section 1	School Code, Section 17-1.1 (Public Act 97-0357.)				
က			Fiscal Year En	Fiscal Year Ending June 30, 2019				
2	Complete the following for att	urcing in the pri	or, current and n	and next fiscal years.	化合物学 计转换 化进程设置 医动物性神经 医电子 化聚焦 法不过的 医二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十			
		MANHA	TTAN SCHC	MANHATTAN SCHOOL DISTRICT				
1			20-033-TT	70-07				
80	Check box if this schedule is not applicable	Prior Fiscal Year	Prior Fiscal Current Fiscal Year Year	irrent Fiscal Next Fiscal Year Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.			
6	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget							
10	Service or Function <i>(<u>Check all that apply</u>)</i>			Barriers to Implementation	Lumit text to 200 characters, for additional space use line 3.2 and 38).			
7	Curriculum Planning							
12	Custodial Services							
13	Educational Shared Programs							
14	Employee Benefits	×	×		Lincolnway Area Affliation of Participating Schools			
15	Energy Purchasing							
16	Food Services	- describer						
17	Grant Writing							
18	Grounds Maintenance Services							
19	Insurance							
.50	⊢							
21	Legal Services							
22	Maintenance Services							
23	Personnel Recruitment							
24	Professional Development							
25	Shared Personnel							
26	Special Education Cooperatives	×	×		Lincolnway Area Special Education Coop #843			
27	STEM (science/ technology, engineering and math) Program Offerings	×	×		TREP			
28	Supply & Equipment Purchasing							
58	Technology Services							
30	Transportation	×	×		Lincolnway Area Special Education Coop #843, Lincoln-Way High School District 210			
31	Vocational Education Cooperatives							
32	All Other Joint/Cooperative Agreements							
33	Other	×	×	-	New Lenox School District 122			
34								
32	35 Additional space for Column (D) - Barriers to Implementation:							
37 37								
40	40 Additional connector Column (E) Name of 154.							
4	Augilional space for Column (E) - Name of LEA.							
42								
43								

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330) Springfield, IL 62777-0001 100 North First Street

IMITATION OF ADMINISTRATIVE COSTS WORKSHEET Section 17-1.5 of the School Code)					School District Name: RCDT Number:	MANHATTAN SCHOOL DISTRICT 114 56-099-1140-02	L DISTRICT 114
and shifted a feet of the state		Actual	Actual Expenditures, Fiscal Year 2019	r 2019	Budgete	Budgeted Expenditures, Fiscal Year 2020	ear 2020
with and rook		(10)	(20)	and provided the state of the s	(10)	(20)	and of the control of
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	195,433		195,433	203,359		203,359
2. Special Area Administration Services	2330	168,009		168,009	189,257		189,257
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	ate law	TOTAL STORM		0			0
and included above. 8. Totals		363,442		363,442	392,616	0	392,616

CERTIFICATION

9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)

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.

8%

Signature of Superintendent	Date
Contact Name (for questions)	Contact Telephone Number
ine 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 adminis	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

If line

hearing. Waiver resolution must be adopted no later than June 30. The district is unable to waive the limitation by hoard action and will he requirecting 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.ishe.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. × This page is provided for detailed itemizations as requested within the body of the report. Type Below.

Page 11, Line 107 "Other Local Revenues" Educational Fund Refunds and Reimbursements \$10,528 Operations and Maintenance Fund Rebate \$23,974

Page 12, Line 168 "Other Restricted Revenue from State Sources" Educational Fund Library Grant \$1,078

Page 15, Line 41 "Other Support Services - Pupils"
Educational Fund
Salaries
Extra Duties Salaries \$179,707
Employee Benefits
Extra Duties Benefits \$2,729
Supplies and Materials
Scholastic Bowl Supplies \$280

Page 18, Line 171 "Debt Services - Other" Debt Services Fund Other Objects Fiscal Agent Fees \$750

Page 19, Line 237 "Other Support Services - Pupils" Municipal Retirement/Social Security Fund Employee Benefits Extra Duties Benefits \$2,690

MANHATTAN SCHOOL DISTRICT 114 56-099-1140-02

Page 36

	4	В	O	O	Ш	LL.
_		DEFICIT ANNUAL FINANC Provisions per Illinois S	' ANNUAL FINANCIAL REPORT (AFR) SUMIMARY INFORMATIC isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	- ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit	reflects that a "deficit redu	uction plan" is required as	s calculated below, then tl	e school district is to cor	plete 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	the plan to Illinois State Bou	rrd of Education (ISBE) אי	ithin 30 days after accepti	ng the audit report. This	may require the
7	FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.	ז "deficit reduction plan" מו	nd narrative.			
	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	E guidelines and is included	d in the School District Bu	ıdget Form 50-36, beginniı	ig with page 20. A plan i	s required when the
	operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget	ues (cell F6) being less thar alance is less than three tin	n direct expenditures (cell nes the deficit spending, 1	1f7) by an amount equal to the district must adopt an	or greater than one-thi d submit an original budg	d (1/3) of the ending et/amended budget
က	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	o balance the shortfall witl	hin the next three years.			
4	• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.	quires a deficit reduction p	lan, and one was submitt	ed, an updated (amended:) budget is not required.	
2	• If the Annual Financial Report requires a deficit reducton plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.	t reducton plan even thoug	h the FY2020 budget doe	s not, a completed deficit	reduction plan is still req	ıired.
		DEFICIT AFR SUMMA	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only	oerating Funds Only		
9		(All AFR pages must be a	.HR pages must be completed to generate the Jollowing calculation)	e Jollowing calculation)		
	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
∞	Direct Revenues	14,029,188	1,460,156	1,080,906	143,401	16,713,651
တ	Direct Expenditures	11,797,862	1,503,016	1,080,459		14,381,337
9	Difference	2,231,326	(42,860)	447	143,401	2,332,314
11	Fund Balance - June 30, 2019	6,221,173	1,770,141	729,656	2,119,867	10,840,837
12						
13			Ř	Balanced - no deficit reduction plan is required.	uction plan is require	
14	1					
15						

	S	SECTION II - FINANCIAL S	TATEMENT FINDINGS		
1. FINDING NUMBER: ¹¹	2019- 001	2. THIS FINDING IS:	New	X Repeat from Prior Year Year originally reported?	? 2016
3. Criteria or specific requiremental interfund loans are r 20-4, and 20-5 of the Science in the	equired to be mad	e, disclosed and repa	aid in accordance wi	th the provisions of Sections	10-22.33,
4. Condition Multiple funds have ove interfund loans.	erdrawn their share	of cash from a com	mingled checking ac	count, resulting in an unauth	orized
5. Context ¹² The unauthorized interf	und loans occurred	d in multiple months	for multiple funds du	ring the year ended June 30,	, 2019.
6. Effect The District was not in o	compliance with th	e provisions of Secti	ons 10-22.33, 20-4,	and 20-5 of the School Code	отника типуун кан катаа какаа какаа ка
7. Cause Individual fund cash ba	lances were not m	onitored to ensure th	nat unauthorized loar	ns did not occur.	ocalisat Procede al Proposition and an angle of procedures
8. Recommendation The District should more	nitor individual fund	ds' cash balances to	ensure that unautho	rized interfund loans do not c	occur.
9. Management's response ¹³ Management will imple	ment the auditor's	recommendation in	fiscal year 2020.		

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

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

 $^{^{\}rm 13}$ See §200.521 Management decision for additional guidance on reporting management's response.

	S	ECTION II - FINANCIAL ST	TATEMENT FINDINGS		
1. FINDING NUMBER: ¹¹	2019- 002	2. THIS FINDING IS:	New	X Repeat from Prior Year Year originally reported?	2016
3. Criteria or specific requirem Section 8-2 of the Scho penalty of the bond is r treasurer is to have cus	ool Code (105 ILCS equired to be 25%	5/8-2) requires each	n treasurer of a schoo ponds, notes, mortgaç	l district to be properly bonda ges, moneys and effects of w	ed. The vhich the
4. Condition The amount of the trea	surer's bond was n	ot adequate.			ininkasilan valuumuudikkilikili tiiki ja tana agu
5. Context ¹² The treasurer's bond w	ras not adequate fo	r multiple months du	ring the year ended J	une 30, 2019.	nerske nationer specials i specialistic delet na president
6. Effect The District was not in	compliance with Se	ection 8-2 of the Scho	ool Code.		emotype i nganifesito ama uzemotya disea affektibili
7. Cause The penalty of the treas	surer's bond was n	ot increased to cover	the highest level of E	District assets.	
8. Recommendation Upon annual reviews, trequirements.	he treasurer's bond	d should be evaluated	d for adequacy and co	ompliance with statutory	eschionnen zuweinstellig (ausgeber zunöch erwei
9. Management's response ¹³ Management will imple	ment the auditor's	recommendation in f	iscal year 2020.	Start (Start, Landson (1998) (темпосия у Солова в на продости на поста на пос

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

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

 $^{^{\}rm 13}$ See §200.521 Management decision for additional guidance on reporting management's response.

	:	SECTION II - FINANCIAL ST	ATEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2019- 003	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirem Internal controls over ir		orting should ensure t	he accuracy of repor	rts provided to management.
4. Condition Monthly treasurer's rep	orts provided to th	e Board of Education	were inaccurate.	
5. Context ¹² Discrepancies were no fiscal year 2019.	ted on multiple "So	chool Treasurer's Rep	orts" provided to the	Board of Education monthly during
6. Effect Management was prov	ided with inaccura	te cash and investmer	nt data.	
7. Cause Data on the financial re	eports was not veri	fied prior to submissio	n to the Board of Ed	lucation
8. Recommendation The monthly treasurer'	s reports should re	econcile to the district's	s general ledger and	supporting reconciliation reports.
9. Management's response ¹³ The District Bookkeepe	er and Treasurer w	vill prepare accurate m	nonthly financial repo	orts moving forward.

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

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

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

	S	ECTION II - FINANCIAL ST	ATEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2019- 004	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requireme State statutes require th		te within the legal cor	nfines of its budget.	
4. Condition Expenditures exceeded	budgeted amount	s in the Educational,	Operations & Mainte	enance, and Debt Services Funds.
5. Context ¹² The Educational, Opera by \$314,212, \$56,932, \$			es Fund had disburse	ements exceeding budgeted amounts
6. Effect Expenditures in excess	of budgeted amou	unts constitute unauth	norized spending.	
	d to properly recor			Debt Services Funds. An audit sed the overexpenditure of budgeted
	e budget as neces	sary prior to June 30	of the current fiscal	lly comparing them with budgeted year. In addition, we recommend the tered to.
9. Management's response ¹³ Management will imple	ment the auditor's	recommendation.	nn, agon, afair mail meann an bhail de abhlach an 1870 fh aghr air ne, air meann an	a samanin magaza nya informaciwa ni wenefa 44 Mary (1904) ala esera da uma bihi cakedoni magaza na amana magaya

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

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

 $^{^{\}rm 13}$ See §200.521 Management decision for additional guidance on reporting management's response.

SECTION II - FINANCIAL STATEMENT FINDINGS						
1. FINDING NUMBER: ¹¹	2019- 005	2. THIS FINDING IS:	X	New	Repeat from Pri	
3. Criteria or specific requireme Strong internal controls approval of all District e:	over the expenditu		horization pro	ocesses red	quire governing bod	y oversight and
4. Condition A material amount of Di	strict expenditures	s were not approved	by the Distric	t's Board o	f Education before t	hey were paid.
5. Context ¹² At minimum, during the of Education before the	•	30, 2019, \$362,001	of expenditur	es were no	t approved by the Di	strict's Board
6. Effect The risk of unauthorized	d, unnecessary, or	r improper expenditu	res is increas	ed.	a deligan lajoris militario dello in di materiori di la comprendi del comprendi del comprendi dello comprendi d	ns decen democrati consumidado en esculario pará proparam abien
7. Cause The District wrote and n	nailed checks on .	June 30, 2019 that w	ere not subs	equently ap	proved at the June	board meeting.
8. Recommendation We recommend that the listing in order to ensure payable listing provided	e that all bills the D	District intends to pay				
9. Management's response ¹³ Management will imple	ment the auditor's	recommendation.	angan da sakka kanga kangadan sakapat da pina benyar renara sakapat da dab	од от менения выдачаем от		menten er en

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

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER: ¹¹	2019- 006	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?	
required to be available	es school districts for public inspecti ic hearing must be	on for thirty days prio given by publication	r to approval. Notice in a newspaper publ	60 of each fiscal year. The budgets are e of availability of the budget for lished in the district at least thirty days	
4. Condition A notice of availability fo	or public inspection	n and public hearing v	was not published th	irty days prior to the hearing.	
5. Context ¹² This finding applies to the	he original budget	mugdingskaben myndigen mugdin en men men minnsjen miliken met in 1840 i 1840 i 1840 i 1840 i 1840 i 1840 i 184			
6. Effect The District is not in cor	mpliance with 105	ILCS 5/17-1.			
7. Cause The lack of publication	thirty days prior to	the hearing was an o	oversight by District p	personnel.	
8. Recommendation The budget adoption prrequirements.	rocess should be r	reviewed to ensure th	at procedures are es	stablished to meet publication	
9. Management's response ¹³ The District will comply	with provisions of	105 ILCS 5/17-1 in t	he adoption of its fisc	cal year 2020 budget(s).	

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

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER; ¹¹	2019- 007	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?	
3. Criteria or specific requireme The Municipal Retirement		d tax levy which may only	/ be spent on Illinois N	Aunicipal Retirement expenditures.	
4. Condition Municipal Retirement tax	levy proceeds wer	e spent on social securit	y and medicare expen	ditures.	
		•	•	is restricted for Illinois Municipal uring the fiscal year ending June 30, 2019.	
6. Effect The District is not in comp	oliance with Illinois	s statutes.			
7. Cause The District's prior Social S fiscal year ending June 30	•	re not adequate to pay fo	or the District's social s	security and medicare expenditures in the	
adequate amount of prop	perty taxes are levions was not levied, th	ed to pay for the respect ne District should transfe	ive expenditures. If th	d by purpose and ensure that an ne District discovers that an appropriate into the Municipal Retirement/Social	
9. Management's response ¹³ The District will implemen	nt the auditor's rec	commendation for fiscal	year 2020.		

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

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

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

"Where We Succeed Together"

DISTRICT OFFICE

RUSSELL A. RAGON SuperIntendent 25440 S. Gougar Road Manhattan, IL.60442 815/478-0191 815/478-7660 Fax

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MANHATTAN JR. HIGH

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Mission Statement.....

The Staff, Administration and Board of Education of Manhattan District 114 are committed to promoting excellence in student achievement and student behavior enabling children to become successful life-long learners.

56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019-<u>001</u>

Condition:

Multiple funds have overdrawn their share of cash from a commingled checking account,

resulting in an unauthorized interfund loans.

Plan:

The District should monitor individual funds' cash balances to ensure that unauthorized

interfund loans do not occur.

Anticipated Date of Completion:

06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

Management will implement the auditor's recommendation in

fiscal year 2020.

Russell Ragon, Superintendent

<u>11/13/2019</u> Date

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56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019- 002

Condition:

The amount of the treasurer's bond was not adequate.

Plan:

Upon annual reviews, the treasurer's bond should be evaluated for adequacy and compliance

with statutory requirements.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

Management will Implement the auditor's recommendation in fiscal

year 2020.

Russell Ragon, Superintendent

11/13/2019 Date

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56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019- 003

Condition:

Monthly treasurer's reports provided to the Board of Education were inaccurate.

Plan:

The monthly treasurer's reports should reconcile to the district's general ledger and supporting

reconciliation reports.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

The District Bookkeeper and Treasurer will prepare accurate monthly

financial reports moving forward.

11/13/2019 Russell Ragon, Superintendent

Date

"Where We Succeed Together"

DISTRICT OFFICE

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Mission Statement

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56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019- 004

Condition:

Expenditures exceeded budgeted amounts in the Educational, Operations & Maintenance, and

Debt Services Funds.

Plan:

We recommend the District monitor individual fund expenditure levels by periodically comparing them with budgeted amounts and amend the budget as necessary prior to June 30 of the current fiscal year. In addition, we recommend the District record capital leases correctly prior to June 30

of the fiscal year they are entered to.

Anticipated Date of Completion: (

Russell Ragon, Superintendent

n: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

Management will implement the auditor's recommendation.

11/13/2019

Date

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Mission Statement....

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56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019- 005

Condition:

A material amount of District expenditures were not approved by the District's Board of

Education before they were paid.

Plan:

We recommend that the District appoint someone independent of the preparer of the bills payable listing to review the listing in order to ensure that all bills the District intends to pay during the current fiscal year are included in the June bills payable listing provided to the Board

of Education.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

Russell/Ragon, Superintendent

Management will implement the auditor's recommendation.

11/13/2019 Date

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Mission Statement

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56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019-_006

Condition:

A notice of availability for public inspection and public hearing was not published thirty days prior

to the hearing.

Plan:

The budget adoption process should be reviewed to ensure that procedures are established to

meet publication requirements.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

The District will comply with provisions of 105 ILCS 5/17-1 in the

adoption of its fiscal year 2020 budget(s).

Russell Ragon, Superintendent

11/13/2019

Date

"Where We Succeed Together"

DISTRICT OFFICE

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Mission Statement....

The Staff, Administration and Board of Education of Manhattan District 114 are committed to promoting excellence in student achievement and student behavior enabling children to become successful life-long learners.

56-099-1140-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2019

Corrective Action Plan

Finding No.:

2019-_ 007

Condition:

Municipal Retirement tax levy proceeds were spent on social security and medicare expenditures.

Plan:

The District should monitor expenditures in the Municipal Retirement/Social Security Fund by purpose and ensure that an adequate amount of property taxes are levied to pay for the respective expenditures. If the District discovers that an appropriate amount of property taxes was not levied, the District should transfer unrestricted monies into the Municipal Retirement/Social Security Fund to cover the additional expenditures.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person:

Russell Ragon

Management Response:

The District will implement the auditor's recommendation for fiscal

year 2020.

Russell Ragon, Superintendent-

11/13/2019 Date