# IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11

# ILLINOIS SCHOOL DISTRICT REPORT AND ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2020

### IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11

### TABLE OF CONTENTS

	PAGE NUMBER
FINANCIAL STATEMENTS	1,01,121,
Independent Auditor's Report	. 1-3
Annual Financial Report	
Cover Page	. 4
AFR Report Table of Contents	. 5
Auditor's Questionnaire	. 6
Comments Applicable to the Auditor's Questionnaire	. 7
Financial Profile Information	. 8
Estimated Financial Profile Summary	. 9
Basic Financial Statements	
Statement of Assets and Liabilities Arising from Cash Transactions	. 10-11
Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses)	
and Changes in Fund Balance (All Funds)	. 12-13
Statement of Revenues Received (All Funds)	. 14-19
Statement of Expenditures Disbursed, Budget to Actual (All Funds)	. 20-27
Supplementary Schedules	
Schedule of AD Valorem Tax Receipts	. 28
Schedule of Short-Term Debt	. 29
Schedule of Long-Term Debt	. 29
Schedule of Restricted Local Tax Levies and Selected Revenue Sources	
Schedule of Tort Immunity Expenditures	. 30
Statistical Section	
Schedule of Capital Outlay and Depreciation	. 31
Estimated Operating Expense Per Pupil and Per Capita Tuition Charge Computations	32-33
Indirect Cost Rate – Contracts Paid in Current Year	34
Indirect Cost Rate - Computation	. 35
Report on Shared Services or Outsourcing	36
Administrative Cost Worksheet	37
Itemization Schedule	
Deficit Annual Financial Report (AFR) Summary Information	
Audit Checklist/Balancing Schedule	40
Schedule of Findings and Questioned Costs	41-42
Summary Schedule of Prior Audit Findings.	43
Corrective Action Plan	44-45
Notes to Financial Statements	46-67
OTHER INFORMATION	
Schedule of the District's Proportionate Share of the Net Pension Liability - Teachers' Retirement System of the State of Illinois	68
Schedule of Employer Contributions - Teachers' Retirement System of the State of Illinois	69
Notes to the Schedule of the District's Proportionate Share of the Net Pension Liability and Schedule of	
Employer Contributions - Teachers' Retirement System of the State of Illinois	70
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios -	
Illinois Municipal Retirement Fund	71

### IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11

### TABLE OF CONTENTS

OTHER INFORMATION (CONT'D)	PAGE NUMBER
Multiyear Schedule of Contributions - Illinois Municipal Retirement Fund	
Notes to the Schedule of Contributions - Illinois Municipal Retirement Fund  COMPLIANCE AUDITS	73
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance	
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	74-75





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND JERSEYVILLE COLUMBIA CARROLLTON

#### INDEPENDENT AUDITOR'S REPORT

To the Board of Education Irvington Consolidated School District No. 11 Irvington, Illinois

#### Report on the Financial Statements

We have audited the accompanying financial statements of Irvington Consolidated School District No. 11 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

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

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

#### Auditor's Responsibility

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

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

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



The Board of Education Irvington Consolidated School District No. 11 Irvington, Illinois

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

As described in Note 1, the financial statements are prepared by Irvington Consolidated School District No. 11 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Irvington Consolidated School District No. 11 as of June 30, 2020, or the changes in financial position for the year then ended.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Irvington Consolidated School District No. 11 as of June 30, 2020, and its revenues received, expenditures disbursed, other sources (uses), and changes in fund balances for the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note 1.

#### Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Irvington Consolidated School District No. 11's basic financial statements as listed in the table of contents. The information provided on pages 6 through 9, supplementary schedules on pages 28 through 30, statistical section on pages 31 through 35, report on shared services or outsourcing on page 36, administrative costs worksheet on page 37, itemization schedule on page 38, deficit annual financial report summary information on page 39, audit checklist/balancing schedule on page 40, schedule of findings and questioned costs on pages 41 and 42, schedule of the District's proportionate share of the net pension liability - Teachers' Retirement System of the State of Illinois on page 68, schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 69, notes to the schedule of the District's proportionate share of the, net pension liability and schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 70, multiyear schedule of changes in net pension liability and related ratios - Illinois Municipal Retirement Fund on page 71, multiyear schedule of contributions - Illinois Municipal Retirement Fund on page 73 are presented for purposes of additional analysis and not a required part of the basic financial statements.

#### Supplementary Information

The supplementary schedules on pages 28 through 30, statistical section on pages 31 through 33 (except for the average daily attendance figure included in the computation of operating expense per pupil on page 32 and per capita tuition charge on page 33), itemization schedule on page 38, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such

The Board of Education Irvington Consolidated School District No. 11 Irvington, Illinois

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.

#### Other Information

The information provided on pages 6 through 9, average daily attendance figure included in the computation of operating expense per pupil on page 32 and per capita tuition charge on page 33, estimated indirect cost rate - contracts paid in current year on page 34, estimated indirect cost rate - computation of page 35, report on shared services or outsourcing on page 36, administrative costs worksheet on page 37, deficit annual financial report summary information on page 39, audit checklist/balancing schedule on page 40, schedule of findings and questioned costs on pages 41 and 42, schedule of the District's proportionate share of the net pension liability - Teachers' Retirement System of the State of Illinois on page 68, schedule of employer contributions - Teachers' Retirement System of the District's proportionate share of the net pension liability and schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 70, multiyear schedule of changes in net pension liability and related ratios - Illinois Municipal Retirement Fund on page 71, multiyear schedule of contributions - Illinois Municipal Retirement Fund on page 73 have 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 them.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Belleville, Illinois

Scheffel Boyle

October 9, 2020

Due to ROE on	Thursday, October 15, 2020
Due to ISBE on	Monday, November 16, 2020
SD/JA20	mates til de meddelskinde med dem hæres fordelskinde men sedem hæres lade 4,60 mil men som delskinde med sede dæres m

X School District
Joint Agreement

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

#### Illinois School District/Joint Agreement Annual Financial Report \* June 30, 2020

School District/Joint Agreement Information (See instructions on inside of this page.)	Ac X	counting Basis:  CASH	Certified Public Accountant Information			
School District/Joint Agreement Number: 13-095-0110-04	in the second se		Name of Auditing Firm: SCHEFFEL BOYLE			
County Name: WASHINGTON			Name of Audit Manager: BRIAN A. OTTEN, CPA			
Name of School District/Joint Agreement: IRVINGTON COMMUNITY CONSOLIDATED SCHOOL DIST. NO 11			Address: 222 EAST MAIN STREET			
Address: P.O. BOX 130		Filing Status: onic AFR directly to ISBE	City: BELLEVILLE	State:   Zip Code:		
City: IRVINGTON	Click	on the Link to Submit:	Phone Number: 618-277-8100	Fax Number: 618-277-9307		
Email Address: dschulte@irvingtongradeschool.com		Send ISBE a File	IL License Number (9 digit): 065-023476	Expiration Date: 9/30/2021		
Zip Code: 62848		0	Email Address: brian.otten@scheffelboyle.com			
Annual Financial Report  Type of Auditor's Report Issued:  Qualified  X  Adverse  Disclaimer	YES X NO Are Federal e. YES X NO Is all Single A	gle Audit Status:  xpenditures greater than \$750,000?  udit Information completed and attached?  ncial statement or federal award findings issued?	ISBE Use Only			
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): DAVID SCHULTE	Township Treasurer Name (type or print)	н от том в робителен на настоя на 18 стране в 18 стра	RegionalSuperintendent/Cook ISC Name (Type or Print): RON DANIELS			
Email Address: dschulte@irvingtongradeschool.com	Email Address:		Email Address: rdaniels@roe13.org			
Telephone: Fax Number: 618-249-6439 618-249-6440	Telephone:	Fax Number:	Telephone: 618-244-8040	Fax Number: 618-241-7868		
Signature & Date:	Signature & Date:		Signature & Date:			

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

<sup>\*</sup> This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-60 (05/20-version1)

#### **TABLE OF CONTENTS**

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	<u>2</u>
Comments Applicable to the Auditor's Questionnaire		2
Financial Profile Information		<u>£</u>
Estimated Financial Profile Summary		2
Basic Financial Statements	Financial Florine	4
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other	Assets-Liab	3-6
Sources (Uses) and Changes in Fund Balances (All Funds)	Acet Summan	7-8
Statements of Revenues Received/Revenues (All Funds)	Povenues	<u>7-8</u> 9-14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	15 - 22
Supplementary Schedules	expenditures	13-22
Schedule of Ad Valorem Tax Receipts	Tay School	<u>23</u>
Schedule of Short-Term Debt/Long-Term Debt		<u>23</u> 24
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	Short-telli cong-telli Dest	24
Schedule of Tort Immunity Expenditures	Past Tay Lavies-Tort Im	<u>25</u>
Statistical Section	nest rax ceries role in	23
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	26
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	27 - 28
Indirect Cost Rate - Contracts paid in Current Year	Contarcts Paid in CY	<u>29</u>
Indirect Cost Rate - Computation	ICR Computation	<u>20</u>
Report on Shared Services or Outsourcing		3 <u>1</u>
Administrative Cost Worksheet		32
Itemization Schedule		33
Reference Page		<u>34</u>
Notes, Opinion Letters, etc	Opinion-Notes	35
Deficit Reduction Calculation	Deficit AFR Sum Calc	3 <u>6</u>
Audit Checklist/Balancing Schedule		-
Single Audit Section	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	=
Annual Federal Compliance Report	Single Audit Cover - CAP	37 - 46
·		<del>27 40</del>

#### 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
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).
   Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

#### 7. Qualifications of Auditing Firm

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

#### **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.

PARIA	A - FINDINGS
[]	
L.,.,.,.)	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].
damaterial (	3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
hi	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	<ol> <li>6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.</li> <li>7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.</li> </ol>
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue
harmed .	Sharing Act [30 ILCS 115/12].
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5].
	10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/17-2A].
X	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
-	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
L;	14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20
	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].
DART P	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
71111 2	THANVEIAL DITTIES ETTES CERTIFICATION CITCETTS PURSuant to the miniors school code [105 ECS 5/1A-6].
[	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in
L	anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27].
	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid
L	certificates or tax anticipation warrants and revenue anticipation notes.
Page and a	17. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding
L	bonds for this purpose pursuant to Illinois <i>School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]</i> .
	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
L	
	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
ART C	- OTHER ISSUES
f	
	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
X	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
	21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
х	22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1999 (Ex: 00/00/0000)
	23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
Same are not	please check and explain the reason(s) in the box below.
-	
2	
*	
·	
	A CONTROL OF THE PROPERTY OF T

#### 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, 3120, 3500, 3510, 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 FY2020, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) 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 3100	3120 3500 3510 3950 Total
Deferred Revenues (490)	
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	<b>\$</b> -
Direct Receipts/Revenue	
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	\$. A
Total	<b>\$</b> -

 Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

#### PART E - QUALIFICATIONS OF AUDITING FIRM

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

omments Applicable to the Auditor's Questionnaire:	
SCHEFFEL BOYLE	
Name of Audit Firm (print)	
The undersigned affirms that this audit was conducted by a qualified auditing firm and in Code Part 100] and the scope of the audit conformed to the requirements of subsection ( applicable.	
Scheffel Borle	10/09/2020 mm/dd/hywy
Signature	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

<u> </u>	Α	TE	ВС	D	Е	F G	Н	П	J	K	L	М
<u> </u>						FINANCIAL F	PROFILE INFORMATION			<u></u>		•
1						· iteniteine i	NOTICE IN ORIGINATION					
3	Pagu	ired	to ha c	completed for School D	ictric	ts only						
<del>  4</del>	Negu	nea	EU DE L	ompleted for School D.	31/10	.ts orny.						
5	A.	Ta	x Rate	s (Enter the tax rate - ex:	.015	O for \$1.50)						
6												
7				<u>Tax Year 2019</u>		Equalized Assess	ed Valuation (EAV):	Committee	11,968,337	and the second s		
8						0						
9				Educational		Operations & Maintenance	Transportation		<b>Combined Total</b>		<b>Working Cash</b>	
10	Ra	te(s)	:	0.026682	+	0.003131 +	0.001357	=	0.031170		0.000359	
П					:	mereneral rational principal and in the members of the state and an individual participation of the special participation of the state	Control to be such definition of the control of the control of the definition of the control of	1	er vir er vir en er er vir en er	I lum		J
	B.	Re	esults c	of Operations *								
14						Disbursements/						
15				Receipts/Revenues		Expenditures	Excess/ (Deficiency)		Fund Balance			
16	1			734,821		664,287	70,534	100	286,492	in control		
17	}	*	The n	numbers shown are the su	m of	entries on Pages 7 & 8, lines	8, 17, 20, and 81 for the Ed	ucati	onal, Operations & Main	itenanc	e,	
18			Trans	portation and Working C	ash F	unds.						
19 20	c.	cı	ant Ta	rm Debt **								
21	<u> </u>	31	iort-re	CPPRT Notes		TAWs	TANs		TO/EMP. Orders		EBF/GSA Certificates	
22				0	+	0 +	0	+	0	l + 🗀	0	1 +
23				Other		Total				. Instance	errennaga menerandak ekoloriskonarenik indolerretiklerin elektrolo	-
24				0	=	0						
25 27		*:	* Then	CONTRACTOR TO THE PROPERTY OF	m of							1
28	<u></u>	1.	ng.To	m Doht								
29	٥.		-		erm (	leht allowance by type of dist	rict					
30		0.		approprie source compa		indication and by type of disc						
31	** The numbers shown are the sum of entries on page 24.  D. Long-Term Debt Check the applicable box for long-term debt allowance by type of district.  X a. 6.9% for elementary and high school districts, b. 13.8% for unit districts.  Long-Term Debt Outstanding:											
32			b.	13.8% for unit districts.								
33		ic	ng-Tor	m Dobt Outstanding								
33			7116 TC	m best outstanding.		garijul Albanda Şiraski Kirili						
36			c.	Long-Term Debt (Princi	pal o	nly) Acct	and any given the first that is defined the first and a first the first that the first and the first the first the first that the first					
37				Outstanding:		51	1 0		•			
40	E.	M	aterial	Impact on Financial P	ositi	on						
41				•		items that may have a materi	al impact on the entity's fin	ancia	al position during future	reportir	ng periods.	
42		Aŧ	tach sh	eets as needed explaining	each	item checked.						
44			P	ending Litigation								
45			N	laterial Decrease in EAV								
46			N	laterial Increase/Decrease	in E	nrollment						
47			А	dverse Arbitration Ruling								
48		- November	P	assage of Referendum								
49		ļ	_ T:	axes Filed Under Protest								
50		-	D	ecisions By Local Board of	Rev	ew or Illinois Property Tax Ap	peal Board (PTAB)					
51			0	ther Ongoing Concerns (E	escr	be & Itemize)						
53		Ca	mment.	s:								
54		,							***************************************	**********	4**************************************	)
55												
56												
57												
<u>58</u>		ļ							*******************************			
60												
61												- 1

	A B	С	D	E	F	G	Н		K	L M	N	0	FQ R
1													
2					TED FINANCIAL PROFILE								
3				•	ng website for reference to		•						
<u>4</u> 5				https://www.	isbe.net/Pages/School-District-Fina	ancial-Profile.asp	<u>)x</u>						
15													
6 7		District Manager	IDVINIOTON CONTRACTOR CONTRACTOR CONTRACTOR	001 0107 110 11									
8		District Name:	IRVINGTON COMMUNITY CONSOLIDATED SCH	OOL DIST. NO 11									
9		District Code:	13-095-0110-04										
10	,	County Name:	WASHINGTON										
11	1. 1	Fund Balance to Reve	enue Ratio:				Total		Ratio	Score			4
12			ice (P8, Cells C81, D81, F81 & I81)	Funds 10, 2	20, 40, 70 + (50 & 80 if negative)		286,492.00		0.390	Weight		0.	35
13	-	Total Sum of Direct Reve	enues (P7, Cell C8, D8, F8 & I8)	Funds 10, 2	20, 40, & 70,		734,821.00			Value		1.	40
14		Less: Operating Debt	Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fun	ds 10 & 20		0.00						
15		(Excluding C:D57, C:D6	61, C:D65, C:D69 and C:D73)										
16		Expenditures to Reve					Total		Ratio	Score			4
17			enditures (P7, Cell C17, D17, F17, I17)	Funds 10, 2			664,287.00		0.904	Adjustment			0
18 19			enues (P7, Cell C8, D8, F8, & I8) Pledged to Other Funds (P8, Cell C54 thru D74)	Funds 10, 2 Minus Fun	20, 40 & 70, do 10 % 20		734,821.00 0.00			Weight		0.	35
20			51, C:D65, C:D69 and C:D73)	willus Full	15 10 & 20		0.00		0	Value		1	40
21	ı	Possible Adjustment:	51, C.565, C.565 tille C.575,						U	value		μ,	40
22		•											
23	3. 1	Days Cash on Hand:					Total		Days	Score			3
24	7	Total Sum of Cash & Inve	estments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 2	20 40 & 70		286,492.00		155.25	Weight		0.	10
24 25 26	7	Total Sum of Direct Expe	enditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 2	20, 40 divided by 360		1,845.24			Value		0.	30
26													
27			Borrowing Maximum Remaining:	5d- 10. 1	10.6.40		Total		Percent	Score		_	4
29		•	its Borrowed (P24, Cell F6-7 & F11) Tax Rates (P3, Cell J7 and J10)	Funds 10, 2	x Sum of Combined Tax Rates		0.00 317,095.10		100.00	Weight Value			10 40
28 29 30	•	erte A do you combined	Tax haces (1 5) cents, and 320)	(.05 x cAV)	x Julii of Combined Tax Nates		317,093.10			value		0.	40
31	5. P	ercent of Long-Term	Debt Margin Remaining:				Total		Percent	Score			4
32		Long-Term Debt Outstar	= · · · · · · · · · · · · · · · · · · ·				0.00		100.00	Weight		0.	10
32 33 34	1	Total Long-Term Debt Al	llowed (P3, Cell H31)				825,815.25			Value		0.	40
35													
35									То	tal Profile Score	2:	3.9	90 *
37							Ectimosto	d 2021 E:	naial Pr	ofile Designation	n. Dr	COCNITIO	
							Estimated	u ZUZI FIN	muai Pr	ome Designation	n: <u>Kt</u>	COGNITIC	<u> </u>
38						de.							
39 40							Profile Score may ch	-	•				
41					•		mation, page 3 and b		of mandate	ed categorical paym	ents. Final	score	
42						will b	e calculated by ISBE.	•					
-7.6-													

# BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2020

A	В	С	D	E	F	G	Н	l I	J	К		
1 ASSETS	ASSETS		ASSETS		(20)	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90)
(Enter Whole Dollars)	Acct.#	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
3 CURRENT ASSETS (100)												
4 Cash (Accounts 111 through 115) 1		89,560	44,063	0	28,207	645	0	0	and the second s	0 9,015		
5 Investments	120	124,662						armen sikonemienen annaren maken om aan agus 1 am janua 1901 - aan agus 1	entransport of the first first first first first transport to the first	And the second s		
6 Taxes Receivable	130								and the second and the first first free free free free free and			
7 Interfund Receivables	140	- mangapangangan an managan managan managan at an Julyan Panan Panan An							opiden kilanen (in est hoherkus autorine in dentatur erassur			
8 Intergovernmental Accounts Receivable	150											
9 Other Receivables	160		- Color or other property of the color of th		- применения менециуличностью применеция, мененеция, от отностью по отностью		***************************************	A CONTRACT CONTRACT OF THE SECOND CONTRACT CONTRACT OF THE SECOND CO	Named and Colorida and American and American			
10 Inventory	170				, Arbeit (M. B. A. B. A. B. M. P. Transis (L. A. S. B. Arbeit (M. B. B. Arbeit (M. B.			Action in the contract of the	The Sandale 200 of the Land Call Chester, and sand southless colored			
11 Prepaid Items	180	A STATE OF THE PARTY OF THE PAR	A COLUMN TO A COLUMN TO THE CO					**************************************				
12 Other Current Assets (Describe & Itemize)	190							The second secon	and the transfer of the state o			
13 Total Current Assets		214,222	44,063	0	28,207	645	0	0	en op en wegen van die derpropropropropropropropropropropropropro	0 9,015		
14 CAPITAL ASSETS (200)							len e		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT			
15 Works of Art & Historical Treasures	210		Processing on a superior processing distribution of its						- Paragraphic Company	Contract of the Contract of th		
16 Land	220											
17 Building & Building Improvements	230	1										
18 Site Improvements & Infrastructure	240											
19 Capitalized Equipment	250											
20 Construction in Progress	260				1.0							
21 Amount Available in Debt Service Funds	340						16 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					
22 Amount to be Provided for Payment on Long-Term Debt	350					GMC						
23 Total Capital Assets					na dalli industri da constanti d							
24 CURRENT LIABILITIES (400)												
25 Interfund Payables	410						in the second	and the second s				
26 Intergovernmental Accounts Payable	420					1 manual	itadi. Mirit ralik meneriman matematan mangkerima antanan antanan yan erasa sepesa (m	et en erritor et erretario et ejentische et delicationi et et eritorio et en et en et en et en et en et en et En erritorio et en		- the control of the		
27 Other Payables	430		A A STATE OF THE PARTY OF THE P						errore annual annual company of the second section of the s			
28 Contracts Payable	440	A CONTRACTOR OF THE PERSON OF			***************************************							
29 Loans Payable	460							TOTAL CONTRACTOR CONTRACTOR AND A STORY OF A CONTRACTOR AND A CONTRACTOR CONTRACTOR AND A CONTRACTOR CONTRACTO		And the state of t		
30 Salaries & Benefits Payable	470		A CARRY - Tables In Control of the C	***************************************				The state of the s	and the second s			
31 Payroll Deductions & Withholdings	480					Afficient Allian Incidence and American Incid	THE PARTY OF THE P	n de all'adriant de l'anno de l'anno a morper en epone en contra la despue, que a junq e prop	rice and claim of faithing paraminant and area and a confidence	E-17 (In the E-18)-To-bell of the Interest of		
32 Deferred Revenues & Other Current Liabilities	490				The state of the s	}		Color and Color Assessed Asses	enterna en enterna en en enterna en esperante en esperante en enterna en enterna en enterna en enterna en ente	According to providing representatively the Vertical or (Vertical desire) in the Carlo desire desired in 1970		
33 Due to Activity Fund Organizations	493			Park Strate (Strate (S								
34 Total Current Liabilities		0	0	0	0	0	0	0	CONT. S. CONT. S.	0 0		
35 LONG-TERM LIABILITIES (500)												
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			and the second of the second				Orand (1905) (Cont. ) Legisland Science, (Col. ) (Col.)		See		
37 Total Long-Term Liabilities			n 									
38 Reserved Fund Balance	714					manusario e de en grandiña de la sidade de la sidade de en calendario de la secue de en calendario de la composición del composición de la composición del composición de la composición de la c	And the second s		And the state of t	A COLONIA COMPANION OF A STATE OF THE PROPERTY		
39 Unreserved Fund Balance	730	214,222	44,063	0	28,207	645	0	0	dilim til til der i met til et til meller han et mente sterne men skener	0 9,015		
40 Investment in General Fixed Assets			,,,505		20,207	C+0				9,013		
41 Total Liabilities and Fund Balance	30.000 market	214,222	44,063	0	28,207	645	0	0		0 9,015		

# BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2020

	A	В	L	М	N
1				Account	Groups
	ASSETS				General Long-Term
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		0		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220	W. C. Levis	2,300	
17	Building & Building Improvements	230		554,892	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		187,982	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350		and primary and the same and the	0
23	Total Capital Assets	ļ.	n the attribute and assignment page	745,174	0
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410		Provide a construction of the second section of the	(Parly Marie Control (Marie Control (Marie Control (Marie Control (Marie Control (Marie Control (Marie Control
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	in - Control of the State Andrews and a finished communication to the state of the		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	Actions for the second		0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			745,174	
41	Total Liabilities and Fund Balance		0	745,174	0

	A	В	С	D	Е	F	G	Н	1	T 1	T
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description					, ,	Municipal	(00)		(00)	
_	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
2	terioria de la trema de managemente de la collection de la momente de managemente de la momenta de l	L. J.	angunggyaran yang ya	montenance		Springer of the sector of the sector sector	Security	eregge gan ayayana sen es	ا مادرون و مواد رساد مادستان مساورات		Safety
3	RECEIPTS/REVENUES		The state of the second se								
_4	LOCAL SOURCES	1000	352,977	36,882	0	15,159	21,548	0	3,996	C	5,940
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	223,979	0	0	12,264	0	0	0	0	arri in merikan melasa serbaa ya baligili di baga yi D
7	FEDERAL SOURCES	4000	89,564	0	0	0		0		0	
8	Total Direct Receipts/Revenues	4000 0400	666,520	36,882	0	27,423	- Particular and American Communication (August 2017) - American Communication (August 2017)	0	(CANCELLE CONTROL CONT	0	
9	Receipts/Revenues for "On Behalf" Payments 2	3998	312,634		A SECTION OF THE PROPERTY OF T	The same of the sa		**************************************			
10	Total Receipts/Revenues	· · · i ·	979,154	36,882	0	27,423	21,548	0	3,996	0	5,940
11	DISBURSEMENTS/EXPENDITURES	gaadinin sudhiy Tirin Voog									7 by to support strengton (E.
	Instruction	1000	357,168								
13	Support Services	2000	the contract of the contract o				9,196				Openion minima (Politic
14	Community Services	3000	246,741	24,025		17,096	18,723	0		0	4,920
	Payments to Other Districts & Governmental Units	Hermonis	0	0		. 0	0			urser biller sich	The make of the solutional array of the same the same
		4000	19,257	0	0	0	0	0		0	(
16 17	Debt Service	5000	0	0	0	. 0	0			0	(
	Total Direct Disbursements/Expenditures		623,166	24,025	0	17,096	27,919	0		0	4,920
18 19	Disbursements/Expenditures for "On Behalf" Payments 2	4180	312,634	0	0	0	0	0		0	(
	Total Disbursements/Expenditures	ana sala	935,800	24,025	0	17,096	27,919	0	<u> L</u>	0	4,920
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		43,354	12,857	0	10,327	(6,371)	0	3,996	0	1,020
21	OTHER SOURCES/USES OF FUNDS	a 100 libraria. Spekaroskalasi									
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110	3,996								
25 26	Abatement of the Working Cash Fund <sup>12</sup> Transfer of Working Cash Fund Interest	7110		******		N. N. W. W. A. and C. P. State of a North Conference of the Association State of the Association		er - pelo li descione e e escapo - cambio e e cambio e cambio e e			
27	Transfer Among Funds	7120 7130				or a control of a character of the distribution of the control of		· Colonia ( ) proportion and the second parameter		entre contribute communication and an analysis of compa	
28	Transfer of Interest	7140		Company of the state of the sta	بأحا للمشامة الخنم البار			Alabahan a ja			
29	Transfer from Capital Project Fund to O&M Fund	7150								garger on the comment of	i was garanga ka
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160			레, 라님, 그렇게						
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund <sup>5</sup>										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	The state of the s	Windowski (Said-post-bit) las Vinner i n		of the state of th		Alam merekak esilaya a a a a a a a a a a a a a a a a a a		ل با بيلانو بالمخطول الشاميلات.	e for the late has well which I had have be
34	Premium on Bonds Sold	7220				The first and extended the orbital amount and account and and		ment to the first of the control of		alia dii marate mananana an	
35	Accrued Interest on Bonds Sold	7230						***************************************		Commente de la companya de la compan	
36	Sale or Compensation for Fixed Assets b	7300	the state of the s	PROFESSION OF STREET STREET, S						na mandra da mandra na na na mandra ar amban and anna	
37 38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
39	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
40	Transfer to Debt Service to Pay Principal on Revenue Bonds  Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7600 7700			0						
41	Transfer to Capital Projects Fund	7800			0						
42	ISBE Loan Proceeds	7900					<u> </u>	0			
43	Other Sources Not Classified Elsewhere	7990		***************************************		Z		Maryland and a second process of the second	h mana saladibi shij		
44	Total Other Sources of Funds		3,996	0	0	. 0	0	0	0	0	-
45	OTHER USES OF FUNDS (8000)				englin same programan programa kan Kalandaran	To see the second secon					

#### BASIC FINANCIAL STATEMENT

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

						IG JUNE 30, 2					
	A	В	С	D	E	F	G	Н	ı ı	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description			Operations &			Municipal		-		Fire Prevention &
2	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							3,996		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130	A STATE OF THE STA	economia e e e del mangan demili di analonemento y oltro agregado		Jacobson (1865) - Aberrandi man ang agram di Sant J					
50	Transfer of Interest	8140	1	The state of the s	Control of the contro	S TO S THE S THE STREET STREET STREET	A parties and the second secon	er men was garantin hay , salaya .		of the same of	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									C
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	8170			당하하다 하는 그						
53	Fund <sup>5</sup>									wasibi sa	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420		The state of the s	원리 살림 경우이다.			gently and the second s			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510						All the desirement of the second seco			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520		A TOTAL TO STATE AND ADDRESS OF THE PARTY OF				The state of the s			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530						the best and the second of the		하나 돌아되었	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	1					TO A CANTON TO A CONTRACT OF THE STATE OF TH			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620		an in							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710			원내 선생님의						
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	1	The second secon							
70	Taxes Transferred to Pay for Capital Projects	8810		The control of the co							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	3	THE RESERVE THE PROPERTY OF TH						아니는 아시아	
72	Other Revenues Pledged to Pay for Capital Projects	8830	The second section is a second section of the second section of the second section sec								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	Control of the Contro								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		<ul> <li>In this of the contract deprecating process process commences as contracting to the contract of the contract of the contract of the contract of the contract of the contract of the contract of t</li></ul>		gant and the Wall and described the characteristics of the control		and the second s			
75	Other Uses Not Classified Elsewhere	8990		er en	والمروا ميمارية المهورة والماك المالسة ووا	The state of the s				ant uniquality at the co	The section of the first separate section (1) and the section of t
76	Total Other Uses of Funds		4	O I	0	0	0	0	3.000		
77	Total Other Sources/Uses of Funds	erre est. A	3,996	0	0	William Co. Commission and Co.	0	0	3,996		a de la companya del companya de la companya del companya de la companya del la companya de la c
-	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)			Comment of the Commen	PROPERTY OF THE TANK OF A STANK OF THE A			U	(3,996)	0	
78	Expenditures/Disbursements and Other Uses of Funds		47,350	12,857	0	10,327	(6,371)	0	0	0	1,020
79	Fund Balances - July 1, 2019		166,872	31,206	0	17,880	7,016	0	0	0	7,995
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)			ent t time of the anti-content of the same property of the property of the same of the sam	**************************************					Commission of Selection Control on the Selection (Selection of Selection of Selecti	
81	Fund Balances - June 30, 2020	<u>.</u>	214,222	44,063	0	28,207	645	0	0	0	9,015

	Α	В	С	D	Е	F	G	Н	ı	J	К
1		-	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security		Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										in es ma.
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	6-7 of the state o								
5	Designated Purposes Levies (1110-1120) 7		301,113	36,786	0	15,109	5,732	0	3,996		5,812
6	Leasing Purposes Levy <sup>8</sup>	1130		remarkation of the second of the second			\$		3,350		3,612
7	Special Education Purposes Levy	1140	8,717	APPROXIMATE TO A PROXIMATE TO A PROXIMATE AND		a diamenta					
8	FICA/Medicare Only Purposes Levies	1150					5,732	55 (1346) (414.17)			
9	Area Vocational Construction Purposes Levy	1160		andreas a comment of the second below a second							
10	Summer School Purposes Levy	1170	and the state of t								
11	Other Tax Levies (Describe & Itemize)	1190	Market Ann a see as as a second as a second as a second as	Alletikanen ett a stanlikarnad (		on diversamente coloriamidat L	dani amakasi kilikan atalian lal		de 18 de milione de 18 de de de desembración de la company de la company de la company de la company de la comp	a de la production de la company de la compa	Jan Salah maji da sa
12	Total Ad Valorem Taxes Levied By District		309,830	36,786	0	15,109	11,464	0	3,996	0	5,812
13	PAYMENTS IN LIEU OF TAXES	1200		The second secon		The second secon				the office and a state of the free hands of the state of	Markagara, sa baga Markagara
14	Mobile Home Privilege Tax	1210	with the second section of the section of the second section of the sect	endere on en en la color andado del del de	namii aharahan dagahan mananda aya	ىەللىلىيىنى بىلىدەن شىلىپى بىدىنىدىدە. -		halaman (a jala) ala ara a jala jaja	lare traded to discussion of the file		
15	Payments from Local Housing Authorities	1220	-forthermore consumer our section and a section of	the annual territorial and the contract of the	of TRA and and the State Adjusted and the State Adjust an expectation and the State Adjust an expectation and the State Adjust and the			MATERIAL CONTRACTOR CO	management of the contract of	ener hijo g William de jiha di jagan samaya in iliya nayo sa iliya i	de en
16	Corporate Personal Property Replacement Taxes 9	1230	14,623		of the transfer of the second	ATTICLE OF THE APPROXIMENT MANAGEMENT CONTRACTOR OF	10,084	No. Cab. No. 1 Control Manager 117 Control Control Manager 118 Control Control Manager 118 Control Con	ACCUSED TO THE SECOND CONTRACTOR OF THE SECOND	The state of the s	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		The second secon	and the second of the second o	ere de contra de la compactación					- State - Secretaria de Companyo de Compan
18	Total Payments in Lieu of Taxes		14,623	0	0	0	10,084	0	0	0	0
19	TUITION	1300				The same of the sa				An only a design of the second	
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23 24	Regular - Tuition from Other Sources (Out of State)	1314	#P40-0400000 is a contract to the contract to								
25	Summer Sch - Tuition from Pupils or Parents (In State)  Summer Sch - Tuition from Other Districts (In State)	1321 1322	art artist Administration and grave a surface account of the contract of the c								
25 26	Summer Sch - Tuition from Other Sources (In State)	1323	Name and the second of the sec								[마시아 시기시
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	PROPERTY OF THE PROPERTY OF TH								
28	CTE - Tuition from Pupils or Parents (In State)	1331	THE SECTION OF SECULAR PROPERTY AND A STREET								
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333	Managemental and the copy of the control of the copy								
31	CTE - Tuition from Other Sources (Out of State)	1334									
32 33	Special Ed - Tuition from Pupils or Parents (In State)	1341	termination of the second								
34	Special Ed - Tuition from Other Districts (In State)  Special Ed - Tuition from Other Sources (In State)	1342 1343	Marin de Language de la companya de								
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tultion from Pupils or Parents (In State)	1351	THE RESERVE OF THE PROPERTY OF								
37	Adult - Tuition from Other Districts (In State)	1352	het verkelste differente for green versy agreement over over the conjugate property								
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tultion	average d	0								
41	TRANSPORTATION FEES	1400									
42 43	Regular -Transp Fees from Pupils or Parents (In State)	1411									
44	Regular - Transp Fees from Other Districts (In State)  Regular - Transp Fees from Other Sources (In State)	1412									
45	Regular - Transp Fees from Concurricular Activities (In State)	1413 1415				Support to the time that the state of the support to the state of the support to					
46	Regular Transp Fees from Other Sources (Out of State)	1415		많은 보면 하고 있		at the control of the					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				and the community of the second section of the second section is a second section of the second section of the second section of the second section se					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51 52	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52 53	CTE - Transp Fees from Other Districts (In State)	1432									
54	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	1433 1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				deter a contra and mode, promotivens can not not up that promotives were set					

	A	В	С	D	Е	F F	G	Н	ı	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442					3033117			Brasil product	
57	Special Ed - Transp Fees from Other Sources (In State)	1443				and the enterland of the state of Marine and East of					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60 61	Adult - Transp Fees from Other Districts (In State)	1452				# 1 MO M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				변경 기관회 등관	
62	Adult - Transp Fees from Other Sources (In State)	1453								Establish State	
63	Adult - Transp Fees from Other Sources (Out of State)  Total Transportation Fees	1454									
	EARNINGS ON INVESTMENTS	nazez.				0					
64 65		1500			أأنك للك المستشيرة المشك	لفينون للسائد السياسا		الترابية المسافر المسافرة			
66	Interest on Investments	1510	355	PROTECTION OF AUTOMOTIVE CONTRACTOR OF Appropria		50		rii. Noon oo ii waxaa kaasaa kaa gii ii waxaa aadaa ii waxaa ii waxaa aa aa			128
67	Gain or Loss on Sale of Investments  Total Earnings on Investments	1520	355	0						* 15 *** 15	
	The second secon		333			50	0	0	0	0	128
68 69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	184								
71	Sales to Pupils - Breakfast Sales to Pupils - A la Carte	1612	and the same of th								
72	Sales to Pupils - A la Carte Sales to Pupils - Other (Describe & Itemize)	1613									
73	Sales to Publis - Other (Describe & Itemize)	1614	56 j. 20 j.								
74	Other Food Service (Describe & Itemize)	1620	43							경우 시설을 보고했다.	
75	Total Food Service	1690	303								
_	DISTRICT/SCHOOL ACTIVITY INCOME	4700	303								
77	Admissions - Athletic	1700									
78	Admissions - Athletic Admissions - Other (Describe & Itemize)	1711	2,456	The contract of the second of							
79	Fees	1719		and after a contract of the second contract of the second							
80	Book Store Sales	1720		CONTRACTOR OF THE PROPERTY OF							
81	Other District/School Activity Revenue (Describe & Itemize)	1790		Mark Miles of Photocol and an age consideration are sense as a					네 놀라 하나를		
82	Total District/School Activity Income	1750	2,456	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	805								
85	Rentals - Summer School Textbooks	1812	000								
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819	C								
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822	. At the control of t								
90	Sales - Adult/Continuing Education Textbooks	1823	Constitution of the state of th						elus Perketi.		
91	Sales - Other (Describe & Itemize)	1829	and the first of the fact of the contract and the contrac								
92	Other (Describe & Itemize)	1890	(1)								
93	Total Textbook Income		805								
94	OTHER REVENUE FROM LOCAL SOURCES	1900				land of					
95	Rentals	1910		r van een verschier jaar jaar ja ja ja valende op viid jaar ja							
96	Contributions and Donations from Private Sources	1920	6,053	- NAT A - CONTRACTOR - CONTRACT	William Italian and a second an	e netti i sassita sa sabanda mga sa gajibi		and the state of t		at Makada ayadada ayad	
97	Impact Fees from Municipal or County Governments	1930						The state of the s			The second secon
98	Services Provided Other Districts	1940		1		The state of the s					035967353
99	Refund of Prior Years' Expenditures	1950	8,451					The Miles of the Control of the Community of the Communit		er en er et stelle dans mild og fless engagning med	to 100 m to charles have a recoverage on the child of the course a co
100	Payments of Surplus Moneys from TIF Districts	1960					Particular			and the first of the second	
101 102	Drivers' Education Fees	1970					limii Maaal				
103	Proceeds from Vendors' Contracts School Facility Occupation Tax Proceeds	1980	,		en cana alta de cara como como como como como como como com					ti in monto e e e e giorgeneralgadosa	To add to enderly and decrease accounting to account accounting continuous
104	Payment from Other Districts	1983				eliku fuhi Mi		Albania and American and America Substitution of Company and American American			
105	Sale of Vocational Projects	1991				and the second s		أحصر ووووية			
106	Other Local Fees (Describe & Itemize)	1992 1993				irallir da lilaj					
107	Other Local Revenues (Describe & Itemize)	1999	10,101	96	Personal Residence and a series of the State			and the second s	uddu Habutbeth.	t to a contract a management mental and making gaps	and the state of t
108	Total Other Revenue from Local Sources		24,605	96	0	0	0	0	0	0	
109	Total Receipts/Revenues from Local Sources	1000	352,977	The state of the s	<del>Marine Carles Borner, 1</del>	and related the contracting of the co-	The second of th		and the second s	A CONTRACTOR OF THE PROPERTY O	0
المرتب	,	1000	352,977	36,882	0	15,159	21,548	0	3,996	0	5,940

	Α	В	С	D	E	F	G	Н	1	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)		_	Operations &			Municipal				Fire Prevention
2	to Consider and the constitution of the state of the stat	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Safety
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	er og det er	erentemplesekki (Teorie a senki (pri)) — 1 iz		grander i selectore e acceptante del Callelle Color. Colores	National control of a section				
112	Flow-through Revenue from Federal Sources	2200				Personal Control of the Control of t	1				
113	Other Flow-Through (Describe & Itemize)	2300				STREET, CONTROL OF THE					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)									a sa kanalah da kanala Kanalah da kanalah da k	and governous neutroperation record for or 1988 1988 for
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)					giri kalang kalang kalang dan panggalang dan kalang kalang kalang kalang kalang kalang kalang kalang kalang ka Kalang kalang		ونفوق المعادلة والكراك بالمعادد الأراد ا			
117	Evidence Based Funding Formula (Section 18-8.15)	3001	223,429	la describil la diserca de la	in a market with the second					ii ili-kalebe	refrae of Themselson
118	General State Aid - Hold Harmless/Supplemental	3002		references an entropy of a sequence of a second section of the section of the second section of the section of the second section of the section of the second section of the section of			learnen en	the same of the same that the same of the		· · · · · · · · · · · · · · · · · · ·	
119	Reorganization Incentives (Accounts 3005-3021)	3005		and an extension of the second of	To the collection of the colle					The state of the same of	
120	General State Aid - Fast Growth District Grant	3030	to the contract of the contrac	contraction of a subscript age. I graph of a con-							en el man como en como en esperano esperanos esperanos esperanos.
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099		MATERIAL PROPERTY OF THE SECTION OF	The state of the s	and the constraint was proved by a suppression of the suppression of t				en e i i i i i i i i i i i i i i i i i i	
122	Total Unrestricted Grants-In-Aid		223,429	0	0	0	0	0			)
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100									
126	Special Education - Funding for Children Requiring Sp ED Services	3105				Marie Indiana and and a second and a second and a second			스 경기를 지하다		
127	Special Education - Personnel	3110		www.west-liberaturels accounts and account							
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130					항목 사람들이 되었다.				
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199		management and a visit of adjusting a first of a con-		erente contractor en entre en en entre					불 생활을 하셨다.
132	Total Special Education		0	0		0					# 그 시간
133	CAREER AND TECHNICAL EDUCATION (CTE)						환경 많은 요구				
134	CTE - Technical Education - Tech Prep	3200	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	The second section of the second section of the second section of the second section of the second section sec							
135	CTE - Secondary Program Improvement (CTEI)	3220	1	er were er							
136	CTE - WECEP	3225		A STATE OF THE STA			Constitute and resource are sometimes as a suit				
137	CTE - Agriculture Education	3235		The state of the s			:				
138	CTE - Instructor Practicum	3240					1				
139	CTE - Student Organizations	3270		Addition the County Age of Language garages and the county			The state of the second				
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		0	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

$ldsymbol{ld}}}}}}$	A	В	С	D	Ε	F	G	Н	l	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention 8 Safety
146		3360	550	lastic lastic			degrape - Timber 1994 - 1994 Sent Control				á trojekaztok
147		3365	The state of the s								
148	Driver Education	3370									
149	September 2011 Address 1 of the Manufacture of September 2011 And Address 1 of the Manufacture of the Manufa	3410		The state of the s			1		The second secon		The same of the sa
150	with the second control of the first and the second control of the	3499					Andrews of the second				
151	TRANSPORTATION	建铁体				Fill Late File					
152	2 Transportation - Regular and Vocational	3500	The second secon	AND THE PERSON OF THE PERSON O		9,301	spelimentage in profit, 1961, 7 12 12				
153	Transportation - Special Education	3510				2,963	**************************************				
154	Transportation - Other (Describe & Itemize)	3599				The state of the s					
155	Total Transportation		0	0		12,264	0				
156	Learning Improvement - Change Grants	3610	The first transfer of the first of the second state of the second								
157	AND RECOGNISHED AND ADDRESS OF THE A	3660	-25			1 (2 th color model on remain element remains					
158 159	The state of the s	3695	* with the felt to prove the felt deposits a series of the felt of	Same interes of the contract o							
160	A SAMPAGE AND A	3705									
161	TO THE STATE OF TH	3766	and the state of t	President and the control of the con		Service and the service and th					
162	The state of the s	3767	nd over the description of the dependency of the property of the second	Note and Adultic Anaportorism of the Control of the							
163	A CONTROL OF THE PARTY OF THE P	3775	Part ACC 1 CONTROL CON		The same of the second state of the second sta						
164		3780	- Children Call State of the Constitution and the sequence of the constitution of the	The second secon	i oli oli oli oli oli oli oli oli oli ol		1				The first on the control of the second of the control of the contr
165	Property Special Control of the Association of the	3815	e a describirações ações a de e e exercição, menor escribidar en recursiona a sua e la describira de encondidar dos describiros de escribiras de encondidar			The second second decreases and decreases a second					
166	A STATE OF THE PARTY OF THE PAR	3825	to an employed the second seco		NAME OF STREET	Section 1987 - 18 Total Residence of the Section of					
167		3920						e de la			
168		3925									
169		3999	The second secon		College Colleg					en e	
170	THE RESIDENCE OF THE PARTY OF T		550	0	0	12,264	0	0	0	0	0
_	The state of the s	3000	223,979	0	0	12,264	0	0	0 ;	0	C
171	🖶 terpinak kelembar kalangan berdik di di malah digar kantan kelangan terbah kelembar kelangan berdik berdik di di di kelangan berdik berdik di							walion and all designs			
172											The second secon
173	Federal Impact Aid	4001	and the second s	recovered colorisans and enabled in	College and the demander of the second second second			Salar and Advisor	ق الدران الأراض من منزوجين مسلط المساطعة المساطعة 		ill otoolis on the till of the
174		4009			N. C. P. C.			a takan ini ta ni manandaha dandahan jiji majariya ya niga	P. BETTEL P. P. Telefold and P. Telefold Benancy and concept and the Confederation and Confederation a	THE PERSON WAS ARRESTED BY AND ARREST TO BE AND ARREST	The state of the s
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	<u> </u>	0	0	0	0	0	0	0	0	C
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)							de transmission de la maio francis de la proposition de la companya de la company		A CONTROL OF THE PARTY OF THE P	
177		4045	and the state of the same and the same of the same of the same of								
178		4050		partition annu chaoli flore appears on pages, (c. 152)				and and the second of the left of			
179	MAGNET	4060	MERCE PER MANUFACTURE ARTER OF THE PROPERTY AND ADMINISTRATION OF THE PERSON OF T	The second secon		garbanda e e regresia ini Timbigandaliya i gipa da basa ja B					
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090		and father commences of commences and an artist of the com-		To the territory of the constant of the set of the companion of the set of the companion of the set of the companion of the set of t		and the second development of the second of			from a Name in the State of Said
181		.l	9,500	harmon or announce magazine, in again, in personal property		† 		4			
101	A CONTROL OF THE CONT	zaroanh	9,500	0		0	0	0			0
182		9)									Access to the contract of the
183	- Comment was a series and the Comment of Machine in the contact to the comment of the contact of the comment o										操行者 医电影
184	1	4100		namen para para menangan para pangan		for the end were definite distributional groups (1);;;;) }		일 가는 이 당시가			
185	Title V - District Projects	4105									

	A	В	С	D	Е	F	G	Н		J	К
1		1	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security		Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107		der deleter annelle annelle annelle de deservices a services de la constant de la							
187 188	Title V - Other (Describe & Itemize)	4199	0								
	Total Title V	verie-gerie	U			0					
189 190	FOOD SERVICE										
191	Breakfast Start-Up Expansion  National School Lunch Program	4200	20 721				]				
192	Special Milk Program	4210 4215	20,731								
193	School Breakfast Program	4220	9,533		Hadill Tally						
194	Summer Food Service Program	4225	8,558								kirt after
195	Child Adult Care Food Program	4226							하면 살았다. 날		
196	Fresh Fruits & Vegetables	4240	1,618						일을 하는 것이 없다.		
197	Food Service - Other (Describe & Itemize)	4299		nggara sa bada da 1965. Mangalan sa katawa sa							
198	Total Food Service		40,440				0				
199	TITLE 1										ralignale.
200	Title I - Low Income	4300	30,215	· Manufacture Communication and page programs of the confidence of			A COMMANDED TO SERVICE STATE OF THE SERVICE STATE STATE OF THE SERVICE STATE STATE OF THE SERVICE STATE STAT				
201 202	Title I - Low Income - Neglected, Private	4305					ļ				
203	Title I - Migrant Education Title I - Other (Describe & Itemize)	4340		comment requirements and the grant agent to a comment of the comme		1	ļ				
204	Total Title I	4399	30,215	0		0	0				
205	TITLE IV							Payre Line			
206	Title IV - Safe & Drug Free Schools - Formula	4400		<u> Makabuat pak</u>		Madat da Jarin					
207	Title IV - 21st Century Comm Learning Centers	4400	to the fact of the first of the first of the section of the sectio			1 	}				
208	Title IV - Other (Describe & Itemize)	4499			5	t Produced and a second and a s					
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION							남 화되시다.			
211	Fed - Spec Education - Preschool Flow-Through	4600	A land a street and a second	lacente tredinant este establismental longicum a la l		to the second se					
212	Fed - Spec Education - Preschool Discretionary	4605	THE PERSON NAMED IN CONTRACTOR OF THE PERSON NAMED IN	lik olim likeliyene melangim kekanadiyan asasi			and the second section of the section o			Day Developado	
213	Fed - Spec Education - IDEA - Flow Through	4620	3,733			forested to make the construction of the const					
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630		nervellendeld with a secretary reconstruction of the control of th				· 사람사 보기			
216 217	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	2 722	0		} }***********************************					
218	Total Federal - Special Education  CTE - PERKINS	garandir.	3,733			0	0				
219	on a superior of the contract						to make the control of		의 회의 교기를		
220	CTE - Perkins - Title IIIE - Tech Prep  CTE - Other (Describe & Itemize)	4770					A. 1907 A. C.				
221	Total CTE - Perkins	4799	0	n			0				
222	Federal - Adult Education	4810		of the definition of the definition of the definition of the property of the p			The Control of the Co				
223	ARRA - General State Aid - Education Stabilization	4850	THE THE STATE OF T						이 반장은 보급을	industrial description of the control of	
224	ARRA - Title I - Low Income	4851		the Confession of Confession and Statement of the Confession of th					그림은 하시 계를		ha ya saniya
225	ARRA - Title I - Neglected, Private	4852				Language of the second				concepted to the most diff light layer and a continue	francis de marches anno l'es seus ales con d'ens
226	ARRA - Title I - Delinquent, Private	4853								- Committee of the comm	
227 228	ARRA - Title I - School Improvement (Part A)	4854		the admitted in the content of the c		The second secon					
229	ARRA - Title I - School Improvement (Section 1003g)	4855			Market and the state of the same personal space of the same space	The state of the s	ļ	***************************************			
230	ARRA - IDEA - Part B - Preschool  ARRA - IDEA - Part B - Flow-Through	4856						Print - NOTE: Box - Print Professional Association continues		Control of the contro	
231	ARRA - Title IID - Technology-Formula	4857 4860		enterent harmon enterent groper taken hard of the contract of				*******************************	과양과 아글		
232	ARRA - Title IID - Technology-Competitive	4861		entilementalisme et electrical esta esta esta esta esta esta esta esta	- 50 10 Marantan	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10			影中 1947 医垂		
233	ARRA - McKinney - Vento Homeless Education	4862		the attribute to the state of the state of the property of the state o							
234	ARRA - Child Nutrition Equipment Assistance	4863		the state of the s			k saasaal				Barban Bar
235	Impact Aid Formula Grants	4864			property of the control of the contr	year a dimension of the party of		re are a main treather transference and black a communities of			pour auto au ballita d'un plantation d'
236	Impact Aid Competitive Grants	4865				Second control of the					
237 238	Qualified Zone Academy Bond Tax Credits	4866		of William Commission				a transfer or a second conference on a strategier of a 1,500 and a 1,500		The state of the s	
238	Qualified School Construction Bond Credits	4867			Marine Marine Marine (Marine Marine Mari			****			
238	Build America Bond Tax Credits	4868	1			-		1	January 1871 - Albandari		

	A	В	С	D	E	F	G	Н		J	К
1		Secretary Contracts	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention 8 Safety
240	Build America Bond Interest Reimbursement	4869		The state of the s				Confidence of the second section of the sec	Harayan sadi		
241	ARRA - General State Aid - Other Govt Services Stabilization	4870					1	and the second s			
242	Other ARRA Funds - II	4871						TO SERVICE AND THE PROPERTY OF THE PARTY OF			. So will a service to the self-desired section of the section of
243	Other ARRA Funds - III	4872						e establish a manifest commentation of a summandar.	i 첫분들 모르기	to the trade part to the control force of an	
244	Other ARRA Funds - IV	4873		The same of the sa				The state of the s			The Committee of the Co
245	Other ARRA Funds - V	4874			}	Comments of the second		Control of the control of the section of			TO A TO A PARTIE OF THE PARTIES OF T
246	ARRA - Early Childhood	4875			filtratulturania vieni tarrirus vieni iniciania } [	5	The same and the commence of the control of the con	e et a real des determinates habit h			- \$ 14 - in 1 minutes and an income and an income
247	Other ARRA Funds VII	4876		The second section of the second section (Second section 1) the second section (Second section 1) the second s	* * * * * * * * * * * * * * * * * * *			and the state of t	186 selection in		
248	Other ARRA Funds VIII	4877		and of the development of the second or second		The state of the s		The second control of			The state of the second second second second
249	Other ARRA Funds IX	4878			5	The state of the second		The second section of the second seco			The state of the s
250	Other ARRA Funds X	4879				Processor of the second commence of the secon		The state of the s			
251	Other ARRA Funds Ed Job Fund Program	4880			* * * * * * * * * * * * * * * * * * *	1		the section of the se			
252	Total Stimulus Programs		Ö	0	0	0	0	0		C	
253	Race to the Top Program	4901		T. 1 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.						The first of a street access	
254	Race to the Top - Preschool Expansion Grant	4902	The second secon	Commission control and makes a cope minimum pro-		former and a finite of the continue to the state of the s	A second between pitter of in November 2 and 12 and				
255	Title III - Immigrant Education Program (IEP)	4905	P. TO MAKE THE COMMENT OF THE CONTROL OF THE CONTRO								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	effective to a new transfer to the first the first of the other desired and the con-			The Control of the Co					
257	McKinney Education for Homeless Children	4920	70	Ment Anton o imperator transmishaman antiballa.							
258	Title II - Eisenhower Professional Development Formula	4930	From The bookst Process of the St. St. Commission of the St. Commission of t	A STATE OF THE PARTY OF T		Even in a control or production from the first control of the cont	1				
259	Title II - Teacher Quality	4932	3,543				Control of the Contro				
260	Federal Charter Schools	4960	The Control of the Co	Topical in a city of the parameter and the param							
261	State Assessment Grants	4981	Committee of the second of the second	The second of th							
262	Grant for State Assessments and Related Activities	4982		The second secon							
263	Medicaid Matching Funds - Administrative Outreach	4991	961			The second secon		나가 보는 화하다.			
264	Medicaid Matching Funds - Fee-for-Service Program	4992	1,172	AMERICAN CONTROL CONTR			The control of the co				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	A THE RESIDENCE OF THE PARTY OF			THE RESIDENCE OF THE PARTY OF T	di managaran da kata d				A constitution of the contract
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	and the second s	80,064	0	0	0	0	0		0	Contract Contract Agencies
267	Total Receipts/Revenues from Federal Sources	4000	89,564	0	0	0	0	0	0	0	
268	Total Direct Receipts/Revenues		666,520	36,882	0	27,423	21,548	0	3,996	0	5,940

	A	В	С	D	E	F	G	Н	I I		κТ	ı
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)				er en menure van en							
4	INSTRUCTION (ED)	1000								in the state of th		Comments of the Principle of the Comments of t
5	Regular Programs	1100	262,740	49,542	5,125	2 770		303	40 C C C C C C C C C C C C C C C C C C C		220 400	30F 704
6	Tuition Payment to Charter Schools	1115	202,740	49,342	3,123	2,778		303			320,488	305,701
7	Pre-K Programs	1125	NOTES THAT OF SUPERIOR STORES AND SUPERIOR STORES				al contact (see pill a tribinal on disconnection disconnection)				0	
8	Special Education Programs (Functions 1200-1220)	1200	19,208	17					ļ		19,225	54,230
9	Special Education Programs Pre-K	1225	22/200			enterprise den en entere en diverse d'impresione à la 3 vivre dévisible de l'entere					0	34,230
10	Remedial and Supplemental Programs K-12	1250	6,051	11	1,275	6,635					13,972	20,868
11	Remedial and Supplemental Programs Pre-K	1275									15,5/2	20,000
12	Adult/Continuing Education Programs	1300		4. TO TO 100 11 100 11 04 04 04 0 0 0 0 0 0 0 0							o l	
13	CTE Programs	1400	artistististis erre automorphistore erroria ordina ordina provincia provincia ordina del como con constitui del				Control of the second control of the second	************************************			o l	
14	Interscholastic Programs	1500	1,500	65	1,678	**************************************		240			3,483	2,935
15	Summer School Programs	1600		CONTROL OF THE PROPERTY OF THE PARTY OF THE				ļ			0	
16	Gifted Programs	1650									o	PRODUCTION CONTRACTOR
17	Driver's Education Programs	1700								***************************************	0	
18	Bilingual Programs	1800	(**) * (** * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) * (**) *		nerelle and an extraor and refer actions of a state of participation of the analysis of the analysis of the state of the s			V	l		0	
19	Truant Alternative & Optional Programs	1900					TO THE PERSON AND A TOTAL OF THE STATE OF TH	ann 1969 de de la companya de la com			0	
20	Pre-K Programs - Private Tuition	1910							(St. 1821)		Ō	
21	Regular K-12 Programs - Private Tuition	1911						terrenentario escolorio escolorio e con escolorio con escolorio de escolorio escolorio escolorio escolorio esco			0	
22	Special Education Programs K-12 - Private Tuition	1912							1000		0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914			reduction of			A STATE OF THE CONTROL OF THE STATE OF THE S			0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915							30.00	T.	0	
26	Adult/Continuing Education Programs - Private Tuition	1916			10.0000			THE POTENTIAL PROPERTY AND ADMINISTRAÇÃO COMPANION AND ADMINISTRAÇÃO			0	
27	CTE Programs - Private Tuition	1917	100					TO REPORT OF REAL PROPERTY OF THE PROPERTY OF			0	
28	Interscholastic Programs - Private Tuition	1918						erder Schalersterendschreiber eine erdesst fam stere prij eine sachen eingen			0	
29	Summer School Programs - Private Tuition	1919								Γ	0	TOTAL STEEL SECTION AND A SECTION ASSESSMENT
30	Gifted Programs - Private Tuition	1920	4	4				entition and control associated in the control and the art popular y and a special control	5000 00 00	T	0	name de reporte primation de report para paper reporte de despresa de la faction de la
31	Bilingual Programs - Private Tuition	1921	- L							energia de la Company	0	etti. Miljotti elikusettiinisetti kiinkoloisettiiniseltiiniselettiika annokali esesakarkanni, aa.
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						The state of the s			0	THE BOOK OF THE STATE OF THE BOOK OF STATE OF ST
33	Total Instruction 10	1000	289,499	49,635	8,078	9,413	0	543	0	0	357,168	383,734
34	SUPPORT SERVICES (ED)	2000	The state of the s		1						Beng Carlotte and the Carlotte and Carlotte	
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110						with the sharing self-rescharation ( ), became it medical major ( ), if it is a popular				entrate in a contrate and a contrate
37	Guidance Services	2120	***************************************								0	
38	Health Services	2130	***************************************		*******************************			and the control of th			0	rhannoh bita atau saturi saturi saturi sa pananas at ay sa
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150			a page a grant can propose profession of an energian depend with the object of the order of the control of the						0	
41	Other Support Services - Pupils (Describe & Itemize)	2190						and the property of the state o			0	
42	Total Support Services - Pupils	2100	0	0	0	0	0	0	0	0	0	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	1 477		14 200	A DESCRIPTION OF THE ADDRESS OF THE PROPERTY O						netti autore Stares das escataras settingo pe
45	Educational Media Services	2220	1,477		14,366						15,843	8,500
46	Assessment & Testing	2230						·			0	
47	Total Support Services - Instructional Staff	2200	1,477	0	14,366	0	0	0	0	0	15 9/2	0 500
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		27777		17,000				U	U	15,843	8,500
49	Board of Education Services	2310		nd a North Gift Brook in Secured Securities and Library Court Security Security	10.252	4.5						
50	Executive Administration Services		71 100	22.22	10,262	165		697			11,124	26,800
51		2320	71,163	23,226	4,691	140		643	***		99,863	90,144
3	Special Area Administration Services	2330 2360 -									0	
52 53	Tort Immunity Services	2370		doorderselv			TO CONTRACT OF THE CONTRACT OF				o	
53	Total Support Services - General Administration	2300	71,163	23,226	14,953	305	0	1,340	0	0	110,987	116,944

	Δ	T n			YEAR ENDIN	·			· ·	T 1	1/ 1	
1	A	<u> </u>	C (100)	(200)	(300)	F (400)	(500)	(600)	(700)	(800)	(900)	L
	Description (Enter Whole Dollars)			Employee	Purchased	Supplies &	(300)	(600)	Non-Capitalized	Termination	(900)	
2	Description (check whole boilers)	Funct#	Salaries	Benefits	Services	Materials Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	4,501	1,857							6,358	7,600
56	Other Support Services - School Admin (Describe & Itemize)	2490		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					olumo, menorale de employero e socioni disensami, mon elemente e como elemente e como elemente e como elemente		0	
57	Total Support Services - School Administration	2400	4,501	1,857	0	0	0	0	0	0	6,358	7,600
58	SUPPORT SERVICES - BUSINESS	ne ne since et a producer les nives and pro-	**************************************	report for the Committee and Manager Property and the Section of the Section and the Section a		-17,145,0 8700.000.000.00			A Lagrand Constitute State Constitution Cons			e againment of the contract of the against of the contract of
59	Direction of Business Support Services	2510							of a classic manners and classic controls, the control of the classic control of the control of the classic contro		0	
60	Fiscal Services	2520	32,585	13		136					32,734	25,200
61	Operation & Maintenance of Plant Services	2540	26,778	5,652	8,981						41,411	45,045
62	Pupil Transportation Services	2550	44.000							-	0	
63 64	Food Services	2560	14,933	12	************	23,976					38,921	39,773
65	Internal Services	2570 2500	74,296	5,677	8,981	24,112	0	0	0	0	113,066	110,018
1	Total Support Services - Business	2300	74,230	3,677	0,301	24,112					113,000	110,018
66	SUPPORT SERVICES - CENTRAL										-	
67	Direction of Central Support Services	2610									0	
68 69	Planning, Research, Development, & Evaluation Services Information Services	2620 2630					Oler namen medikan melandi selema menenga dedah medilih medilih medilih medilih medilih medilih medilih medilih		granden van de den komen de reliktionskelenskelenskelenskelenskelenskelenskelenskelenskelenskelenskelenskelens		0	transferado e completa la 1550 de la la contrata mandi mendi en contrata de la cinacione de
70	Staff Services	2640					e destruite in terrain de la company de la c		and become south to constitute out the constitute of the constitut		0	
71	Data Processing Services	2660						al a Kanalasan dahar dikilah meri sahah mengapi dan mendapat dalah besah		ļ	0	
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	Anny production and and participate specification and an experience of the second specific sp	
73	Other Support Services (Describe & Itemize)	2900				487	in die Langlind (d.), whether for the Child (d. 40) of the land of the Communication represents a mean of the mo- plant for the Child (d. 40) of the Child (				487	Characteristics in a control in a control and a sold in the control of the contro
74	Total Support Services	2000	151,437	30,760	38,300	24,904	0	1,340	0	0		243,062
75	COMMUNITY SERVICES (ED)	3000					AND THE RESIDENCE OF THE PROPERTY OF THE PROPE				0	
	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									<u> </u>	
76		4000		1								
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									10.200	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	in the second and the control of the second
78	Payments for Regular Programs	4110									0	
79 80	Payments for Special Education Programs	4120									0	na naturbitana (de familiana abendana na ne ana
81	Payments for Adult/Continuing Education Programs  Payments for CTE Programs	4130 4140		i de la H							0	etra esta contrata esta esta de la contrata esta esta esta esta esta esta esta e
82	Payments for Community College Programs	4170									0	STORY CONTROL OF THE
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						19,257			19,257	21,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230			ALEX THE SECTION						0	al (1994)
88	Payments for CTE Programs - Tuition	4240	1								0	
89	Payments for Community College Programs - Tuition	4270		9 - P		Spirit Some			10 <sup>(1)</sup> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0	erentekan kanadira yingina e kara-upaman menenggi, ne gapagi, ne ambabaya as ne ambabagi pinanggi mahaman kanadiran di kanadiran pinan di kanadiran kanadiran kanadiran kanadiran di kanadiran kanad
90	Payments for Other Programs - Tuition	4280								100 m	0	
91	Other Payments to In-State Govt Units	4290							in de Prope Suga	La granda de la constanta de l	0	
92	Total Payments to Other Govt Units -Tultion (In State)	4200						19,257		post for all a	19,257	21,000
93	Payments for Regular Programs - Transfers	4310	85 85 85 85 B	the state of							0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370							3.4		0	
98	Payments for Other Programs - Transfers	4380	5.5. S. S. S. S.								0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300		ja sa f	0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400		e e e e e e							0	ette vitte dette det eine vita ette Statistische Statistische dette des statistische Titter geschille vita ein der 1 der Statistische
102	Total Payments to Other Govt Units	4000	10 m m 2 m 1 m		0 }			19,257			19,257	21,000
103	DEBT SERVICES (ED)	5000	os de la la									12
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	erestmansemmöttäätiö										
105	Tax Anticipation Warrants	5110								10 Tests	0	
		, (///	december of three contacts and property of the second	on more destroyers and the Control of the Control o	nga mamana at tangan nga nga nga tangang at	and the state of t	er um en		r oceanism control fold (Nobel Lai Sell fold)	rg man ara marin tarah di Afrika Agai 1976/1953	. 0	

	Α	В	С	D	E	F	G	Н		J	к	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	ner sentre sent sentre sentre se suprime en la sette de compre en especiale en la sentre de la sentre de la se
108	State Aid Anticipation Certificates	5140									0	Control of the Contro
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	The state of the s	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	SHOW PROMITED IN CONTRACTOR AND ADDRESS.	100								
114	Total Direct Disbursements/Expenditures	Marian con acceptant process constant process	440,936	80,395	46,378	34,317	0	21,140	0	0	623,166	647,796
115 116	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expendit	tures	n er reduktioner av det state for en state for early and the state of		ent his telephone control strong and control control	and the second s		o vente tipo por esta esta visito presidente vos tenerores			43,354	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)	)										
118	SUPPORT SERVICES (O&M)	2000			NOTE IN CONTRACT OF THE PROPERTY OF THE	na et al Conservation de la Cons			A MINE AND DESCRIPTION OF THE PROPERTY OF THE	eran in Anna (Australia) (18 Mail Anna Iulia) (19 M	The second second	
119	SUPPORT SERVICES - PUPILS					(Charleston Co.)					g - 1	
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100			<u> </u>	A			and the second s	-850 C NOTE: White POST HAMP CONTRIBUTION OF STREET		
121	SUPPORT SERVICES - BUSINESS										0	50-5400 Persent g87-1016
122		2510	and the second s	and the second s			Antine Dept.			e Barrier (1997) e de la Caracter (1997) e dela Caracter (1997) e d		
123	Direction of Business Support Services			Phys 10, 100 (100 (100 (100 (100 (100 (100 (	***************************************						0	
	Facilities Acquisition & Construction Services	2530									0	eritheder a vive to make our more and outside to make our
124	Operation & Maintenance of Plant Services	2540	***********		6,301	16,025	1,699				24,025	26,500
125	Pupil Transportation Services	2550									0	melle e l'adrication de l'assemble de la Mariannia de l'assemble
126	Food Services	2560		THE STATE OF					COMPANY OF SIGNATURE STATES AND AN ARROWS AND AN ARROWS AND ARROWS	All control to the control of the co	0	
127	Total Support Services - Business	2500	0	0	6,301	16,025	1,699	0	0	0	24,025	26,500
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	0	0	6,301	16,025	1,699	0	0	0	24,025	26,500
130	COMMUNITY SERVICES (O&M)	3000		MISSE STREET OF THE PARTY OF TH				1			0	military ("d. Josephia superministrations sidney principalism, day of
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000					2000 G 公司					
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			15			Andrean State Committee (Company Company) (Company) (Company) (Company) (Company) (Company)			0	
134	Payments for Special Education Programs	4120									0	m per non de deur nermon de se de de la roya especial de la decidio de l
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190							2	F-14	0	The second secon
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400				N	100				0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000				5,000						
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		Service Contract I				- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1					
142	Tax Anticipation Warrants	5110		1				and the second			0	ent terrestallad stock in the translation of the energy of
143	Tax Anticipation Notes	5120	2.0								0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	The second of the second open country of the special country of the second of the seco
145	State Aid Anticipation Certificates	5140			100					loe Song Sal	0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150		1							0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000		The state of the state of				0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000								[		
151	Total Direct Disbursements/Expenditures		0	0	6,301	16,025	1,699	0	0	0	24,025	26,500
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expend	litures									12,857	

	A	В	С	D	E	F	G	Н	1 1	J	Тк	L
1		-	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)				,							
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	Naced States and Control of the Cont					Professional Communication of the Communication of				
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	SECTION STREET										
-	Payments for Regular Programs	4110	- 2 - 3 - 7 - 2				4				0	
	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						THE THE PERSON NAMED OF TH			0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000						The second secon			Freeze and the second	10 mg - 10 mg
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT								and States			
163	Tax Anticipation Warrants	5110					le de la company				0	A comment of the proposed party of the control of t
164	Tax Anticipation Notes	5120						- Professional Control of the Control of the Control of the Artificial State o			0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		19 (4)			Fig. 10 approved as	http://www.doches.com/com/com/com/com/com/com/com/com/com/	periodo d		0	
166	State Aid Anticipation Certificates	5140				4.00		and the state of t			0	THE THE PERSON NAMED IN COLUMN TO TH
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						Parket di Antonio Carlo Car			0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200							1000		0	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	Supplied St.				10.000	inger alternaturales (business) de sid de fill de fill de be e firsterible service estado estad			Personal and the second	anna airte - aig Phinaigh ann aig an 12 Chamailte aig gealgh a 15 V an Libean aig agus 1
170	(Lease/Purchase Principal Retired) 11			701			12.00				0	
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			0			0	0
173	PROVISION FOR CONTINGENCIES (DS)	6000					1000	And the second s				
174	Total Disbursements/ Expenditures	HISTORY AND AND ASSESSED.			0			0			0	0
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expendit	tures									0	
176 177	40 - TRANSPORTATION FUND (TR)											
$\vdash$	SUPPORT SERVICES (TR)				- managarang ang ang ang ang ang ang ang ang ang		the the leading of the lead of the lead				er en alemane en e	
$\blacksquare$				500,000								
179	SUPPORT SERVICES - PUPILS					energical actions and the second second		Parameter and the same of the		non haddelahili dana komuniya mayanlari kili iyon nago	Annual transfer and the second state of the se	The state of the s
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	5025 E 2450 E 645 E 655 A				The second secon				0	and the source of the property of the source
181	SUPPORT SERVICES - BUSINESS		en sub-en management and a constant								Company of the season of the company	
182 183	Pupil Transportation Services	2550	11,690	1,659	1,260	2,487					17,096	20,300
184	Other Support Services (Describe & Itemize)  Total Support Services	2900 2000	11,690	1,659	1 200					***************************************	0	
<b>—</b>	COMMUNITY SERVICES (TR)	3000	11,030	1,039	1,260	2,487	0	0	0	0		20,300
-						Annual to the second se					0	er a tour a ay she ye thou a subsemming gloring agency. Million process accommod one of the control of the cont
	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		15 15 15 15 15		Total (1-10) (177) (10-10) (10) (10) (10) (10) (10) (10) (10) (				1025			
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120			~~~		The second second second	milani wa 1850 mili ni ni ni ni mai 18 mili na 2001 a miliani da 1850 a mai 1800 a mai 1800 a mai 1800 a mai 1			0	en girin de klade jed samaj kaj meneralika spanarana sama sama
190 191	Payments for Adult/Continuing Education Programs  Payments for CTE Programs	4130							PERSONAL EL		0	
192	Payments for Community College Programs	4140 4170						The state of the s	10 Sept. 1972		0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4170		3 1 10 20			barren a				0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			3						The second of th	
196	Total Payments to Other Govt Units	4000			0			0			0	
	TOTAL TO PARENTS OF OTHER GOVE OTHES	1 4000 }	popular a distribution de la constanta de la c	wasayayaa ayaa ahaad	<b>U</b> [6		n (a constant of the constant	<u> </u>		Participal de la caracteria de la caract	0	0

	^	БТ			YEAR ENDIN				<del>, , , , , , , , , , , , , , , , , , , </del>			
1	A	В	(100)	D (200)	E	F (400)	G (500)	H (500)	(	<u>J</u>	K	L
<u> </u>	Description (Enter Whole Dollars)			(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900)	
2	, ,,	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	Manager and State of the State										
199	Tax Anticipation Warrants	5110		100							0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	ri en nitifeta persentana an anguna, many sasana
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	100								0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						and the state of t			APPER ALL AND	,
206	(Lease/Purchase Principal Retired) 11	4							English 1		0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						The state of the s			0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		11,690	1,659	1,260	2,487	0	0	0	0	17,096	20,300
211 212	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	es 🏻									10,327	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MF	122\1										
214	INSTRUCTION (MR/SS)	1000				reason or a second second second second						and the second s
215	Regular Programs	1100	-									
216	Pre-K Programs	1100	- 1	4,583				7.00			4,583	4,000
217	Special Education Programs (Functions 1200-1220)	1200	-	3,899							0	
218	Special Education Programs - Pre-K	1225		3,000						200	3,899	1,300
219	Remedial and Supplemental Programs - K-12	1250	Γ	691				Color to a constant		100000	691	2,750
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	for the real section of the section
222 223	CTE Programs	1400	L.								0	
224	Interscholastic Programs Summer School Programs	1500 1600	<u> </u>	23	The second second						23	50
225	Gifted Programs	1650	-	************************************							0	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800								-	0	- And - Clear and a residence of the control of the
228	Truants' Alternative & Optional Programs	1900								ta de la companya de	0	
229	Total Instruction	1000		9,196							9,196	8,100
_	SUPPORT SERVICES (MR/SS)	2000	10000 0000							100	- Andrew Control of the Control of t	e-maintenancement person (max.)
231	SUPPORT SERVICES - PUPILS									are construction of the co		
232	Attendance & Social Work Services	2110					His Land		all a share a Fi		0	
233	Guidance Services	2120								0.051	0	
234	Health Services	2130	-	***************************************								
235 236	Psychological Services Speech Pathology & Audiology Services	2140									0	7775-h
237	Other Support Services - Pupils (Describe & Itemize)	2190								1	0	
238	Total Support Services - Pupils	2100	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	0						1	0	0
	SUPPORT SERVICES - INSTRUCTIONAL STAFF		-	TO CONTROL NAMED AND ADDRESS OF THE PROPERTY OF						1	U .	U
239 240 241 242 243	Improvement of Instruction Services	2210		288						i F	288	relacionate de la companya della companya della companya de la companya della com
241	Educational Media Services	2220			10 King (1942)						0	
242	Assessment & Testing	2230	i de la								0	
243	Total Support Services - Instructional Staff	2200		288							288	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		alectical action (g									Constitution of the Consti
245	Board of Education Services	2310								eligion de la la	0	order over a service electronic del constitución de la constitución de
246	Executive Administration Services	2320		1,251		0.000		0.0040			1,251	1,200

	A	В	С	D	E	F	G	Н	I I	J	К	1
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
П	Description (Enter Whole Dollars)			Employee	Purchased	Supplies &			Non-Capitalized	Termination	(500)	
2	, , ,	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
247	Service Area Administrative Services	2330								988486888888	0	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	eritativa en
251	Insurance Payments (Regular or Self-Insurance)	2364									0	The same the same transfer and the same and the same transfer and the same same transfer and the same same same same same same same sam
252	Risk Management and Claims Services Payments	2365									. 0	
253	Judgment and Settlements	2366					F. 6 000				0	
05.1	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367							l-est see g		t (1900) de la	A Profession (1974 and 1979 and 1974 and Associated Associated Associated Association (1984) and Associated As
254	Reduction	<b> </b>		***************************************	edinous est		la fostale stal				0	
255	Reciprocal Insurance Payments	2368		***			200				0	
256 257	Legal Services	2369		4 074							0	
	Total Support Services - General Administration	2300		1,251							1,251	1,200
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION	<b>,</b>										
259	Office of the Principal Services	2410		81	5.5						81	150
260	Other Support Services - School Administration (Describe & Itemize)	2490		******************							0	
261	Total Support Services - School Administration	2400		81							81	150
262	SUPPORT SERVICES - BUSINESS	wyth so-manaanaan					BA 100 100 100 100 100 100 100 100 100 10					
263	Direction of Business Support Services	2510			709						0	r derechte 1949 m. er ersteil mersente mit militare von er embaren von e
264	Fiscal Services	2520		6,897	L. Files						6,897	5,900
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		5,376							5,376	5,075
267	Pupil Transportation Services	2550		1,665	100						1,665	TACABAN NO - 45 - 45 - 45 And Andrews
268	Food Services	2560		3,165							3,165	3,000
269 270	Internal Services  Total Support Services - Business	2570									0	and with the second of the first of the second of the seco
		2500		17,103							17,103	13,975
271	SUPPORT SERVICES - CENTRAL						4.165					
272	Direction of Central Support Services	2610		***************************************							0	Mar 1915 for 157 o 1677 Annoted or Proceedings and consequences and consequences
273 274	Planning, Research, Development, & Evaluation Services Information Services	2620		-20-14-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1							0	
275	Staff Services	2630 2640									0	and the state of t
276	Data Processing Services	2660			A Commence						0	**************************************
277	Total Support Services - Central	2600		0				December 1			0	
278	Other Support Services (Describe & Itemize)	2900					Not the Control of th				and the second s	0
279	Total Support Services	2000		18,723	569 U T.						18,723	15,325
	COMMUNITY SERVICES (MR/SS)	3000									The same of the sa	13,323
<b>—</b>	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)										0	
		4000										O control of the cont
282	Payments for Regular Programs	4110					ter en en en en en en				0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140		***************************************							0 /	
285	Total Payments to Other Govt Units	4000		0							0 (	0
	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT						1 Fire 20 1					
288	Tax Anticipation Warrants	5110						raine kalengan silikura ajaga talist zaja kontro et kontro kalendere et e			0	
289	Tax Anticipation Notes	5120								İ	0	(PPEPER BANGERSON BEFORE CONTRACTOR SOURCES AND AND ASSESSED  ASSESSED ASSESSED ASSESSED ASSESSED ASSESSED ASSESSED ASSESSEDA ASSESSED  ASSESSED ASSESSED ASSESSED ASSESSED ASSESSED AS
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140			TERM DESCRIPTION			ad distribution and the forest terms of the second and the second and the second and the second and the second			0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000								3	0	0
	PROVISION FOR CONTINGENCIES (MR/SS)	6000		and a state of the							150	
295	Total Disbursements/Expenditures			27,919	2010/03/2015						27,919	23,425
296 297	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		will exemple receive a second control of				<u> </u>	A STATE OF THE STA			(6,371)	
29/											and the second s	recomment assessment of respect a locality ordered a company

300 301	Description (Enter Whole Dollars)	В	C (100)	D (200)	E	F	G	Н		· ·	- 13	, L
298 299 s 300 301		transport of the same of the s		12001	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
299 s 300 301	CO CARITAL PROJECTO (CR)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
300 301	60 - CAPITAL PROJECTS (CP)											
300 301	UPPORT SERVICES (CP)	2000	Control of the Contro	en engelen et de en de arrigen en et pelot met en page					Contraction and the contraction of the contraction		en e	o y estiplica i la della resenta di arra di la colonia si colonia di arra di la colonia di colonia di colonia di
301	SUPPORT SERVICES - BUSINESS									200		
302	Facilities Acquisition and Construction Services	2530		to deposit the first of the second se		1014-2014-021 (1917-0412-07-0-04-04-07-0-0	A STATE OF THE STA				0	
	Other Support Services (Describe & Itemize)	2900				***************************************		r (m. 1964) de 1977 de 1974 hans la folde (m. 1964), filosophical and alle Vin, francounds, filles a millionem			0	· Commence of the commence of
10000	Total Support Services	2000	0	0	0	0	0	0	0	0	0	en francisco con compresenta de la comprese de contrata de la segui papa de pr
304 PA	YMENTS TO OTHER DIST & GOVT UNITS (CP)	4000					The first of the f		Afternation and contribution of the contributi			
31660	PAYMENTS TO OTHER GOVT UNITS (In-State)	F-81 (44 (44 (44 (44 (44 (44 (44 (44 (44 (4							Lance February			
4000	Payments to Regular Programs (In-State)	4110									0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Payments for Special Education Programs	4120									0	and freeziones, which is the above the contract of the contrac
308	Payments for CTE Programs	4140						ethionethionethiologia (talentako eta			0	
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0	100000000000000000000000000000000000000					0	0
311 PR	OVISION FOR CONTINGENCIES (S&C/CI)	6000						Charles of the control of the charles of the charles of the control of the contro				
none no	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditu	res							are an extended		0	la sa caratt
314 315 316	70 - WORKING CASH (WC)											
317	80 - TORT FUND (TF)	an make e osaken pestek kari					Protection of State o		in the contract the law tensor		an and distribution of the supplementary of the sup	
400.00	SUPPORT SERVICES - GENERAL ADMINISTRATION						orien (pendimental a falle a la proprieta antico de la jurie pena a julijante de	Carrier and Carrie		and a Million of the control of the	on an will pade analysis of the following row and an action of the contract of	Control of the contro
	Claims Paid from Self Insurance Fund	2361									0	of more reason and according to the contract of the contract o
	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		W/NT VP data via his abidanda association and described association.						000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	• • • • • • • • • • • • • • • • • • • •
	Unemployment Insurance Payments Insurance Payments (Regular or Self-Insurance)	2363 2364		et Andreades Busine Mathematica in constitution as the per specify specify							0	ifor an arrangement of the contract of the con
	Risk Management and Claims Services Payments	2365		***************************************							0	
	ludgment and Settlements	2366		THE COLUMN CONTRACTOR OF THE COLUMN SERVICE							0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention o Reduction	r 2367									0	
*****	Reciprocal Insurance Payments	2368		d-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-							0	Antonio Contra Mariana Mariana Mariana Antonio Antonio Antonio Antonio Antonio Antonio Antonio Antonio Antonio
	Legal Services Property Insurance (Buildings & Grounds)	2369 2371									0	to a contract to the contract
	Vehicle Insurance (Buildings & Grounds)	2371					elektristen den tetentrida og endender de Arrant Frencher en anvænde av				0	
	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	and the same of the same and th
pageograph	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000			<u> </u>	Y.			M 4			
332	Payments for Regular Programs	4110									0	
	Payments for Special Education Programs	4120			A Company of the	- 15 TO 16 A					0	to film, which have the common woman were not a man an exercise and a service and a se
	Total Payments to Other Dist & Govt Units	4000						0		T.	0	. To remain the commence of the constitution of the comment
335 DE	BT SERVICES (TF)	5000						and the second of the second by the second of the second o				Pegalogian da l
Xquaqq	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	DVB/ANDERSON									e en	
	Tax Anticipation Warrants	5110						ter province of the secretary on the second	7057 D. 658		0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					1017 1017				0	·
339	Other Interest or Short-Term Debt	5150						Principle designational destricts also proposes enterpresadamente en genero confede	Grader College		0	o de la compania del la compania de la compania del la compania de  la compania de  compania de la compania de la compania del
	Fotal Debt Services - Interest on Short-Term Debt	5000						0			0	L
38366	OVISIONS FOR CONTINGENCIES (TF)	6000						The state of the s				
342 -	Fotal Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Recelpts/Revenues Over Disbursements/Expenditu	res									0	

	Α	В	С	D	E	F	G	Н	1	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									a barrega en es si. Sussenas en la la la la		
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	o-reference de la caption	(Company) (Silver Company) (Silver Company) (Silver Company)	4,920	ely effective to the entropy of the property of the Property of the Comments o				rice e e e e e e e e e e e e e e e e e e	4,920	5,000
349	Operation & Maintenance of Plant Services	2540		Contract in Comment Comments in the Comments of State Comments on the Wilder							0	
350	Total Support Services - Business	2500	0	0	4,920	0	0	0	0	0	4,920	5,000
351	Other Support Services (Describe & Itemize)	2900							American Control of the Control of t		0	
352	Total Support Services	2000	0	0	4,920	0	0	0	0	0	4,920	5,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						September 2 may 1,584 is blooding at the street of many 1,584 at 1,500			0	and a proper property of the contract of the c
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								19	0	
357	Total Payments to Other Govt Units	4000	and the second second					0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	ng a nitramakan anan kanan ana ikiping arawayan dan
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	rigi Display I						2.45	38 S	0	
362	Total Debt Service - Interest on Short-Term Debt	5100			La company			0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	Broughship) E. September								0	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300		-							0	Name of the Park of the State o
365	Total Debt Service	5000			la de la			0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000					l grande de la				And result	enangeny open applications are the one of the
367	Total Disbursements/Expenditures	consecutive security size.	0	0	4,920	0	0	0	0	0	4,920	5,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						7		The state of the s	A STATE OF THE PROPERTY OF THE	1,020	Control of the State of the Sta

	A	В	С	D	<b>E</b>	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	301,113		301,113	313,026	313,026
5	Operations & Maintenance	36,786		36,786	36,728	36,728
6	Debt Services **	0		0	од страниционност и под не од не В од не	O
7	Transportation	15,109		15,109	15,915	15,915
8	Municipal Retirement	5,732		5,732	5,883	5,883
9	Capital Improvements	0	And the second sec	O		O
10	Working Cash	3,996	And the state of t	3,996	4,209	4,209
11	Tort Immunity	0		. 0		97000 0 00000-00-00 00000000000000000000
12	Fire Prevention & Safety	5,812	A MARTIN MICHAEL MICHAEL MARTIN AND THE CONTROL OF THE CONTROL OF THE CONTROL AND THE CONTROL AND	5,812	6,122	6,122
13	Leasing Levy	0		0	Windowski - y da - de faul entalmé de produme a sour monte, ant magazina de productiva e, a defaut a de acella de la jeu y la mante para mente a qu	0
14	Special Education	8,717		8,717	9,183	9,183
15	Area Vocational Construction	The state of the control of the state of a state of the s		O	on a province and the contract of the contract	The state of the s
16	Social Security/Medicare Only	5,732	A MARKAN TO BE AND A METER CONTROL OF A METER CONTR	5,732	5,883	5,883
17	Summer School	0		0		Announcement to the first and an electric and the first and the first and the same
18	Other (Describe & Itemize)	O		e de la companya de l		Distrimentantiantiameneraliyan een eentaaqoong mee saageensigti, oo ee que suqaasiya mee saageega vare oo
19	Totals	382,997	0	382,997	396,949	396,949
20		от стоит стоит в советствення в почет в той в обствення стоит в советствення в советствення стоит в советствення в советствен	. В само причительного в мустром постоя до и выдосно в стоју дала образова на причителните на базова под пост очителните при причителните на причите на причителните на причителните на причите			ermenne ermen und ermen ermen ermen ermen gelegen gegen ermen gegen ermen gelegen fra franke kommen ermen er p De transmissen ermen gegen gegen gelegen franken gemenne de entre in mengen gegen franken kommen er person ge
21	* The formulas in column B are unprotected to be overidden					
22	** All tax receipts for debt service payments on bonds must b	e recorded on line 6 (Debt Service	s).			

See notes to financial statements.

Γ	A	В	С	D	T E	I F	G	Н	1	1 1
		astones sicolòxecti					1 0	11	1 1	1 1
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	erenteten kan massidad daraksin dan melalam seberah terbanasa	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION I	NOTES (CPPRT)								
4	Total CPPRT Notes		The Control of the Co		Margari Para da Margari Para da Para d	0	4			
5	TAX ANTICIPATION WARRANTS (TAW)		STATE OF THE STATE							
6	Educational Fund	and the control of th		personal designation of the second of the se						
7	Operations & Maintenance Fund					0	짜(			
8	Debt Services - Construction					0	덕			
	Debt Services - Working Cash					0	## T			
	Debt Services - Refunding Bonds					0	ered ered			
	Transportation Fund					0	#			
	Municipal Retirement/Social Security Fund		# N. C.			0	=1			
	Fire Prevention & Safety Fund					0	mont's Young			
14	Other - (Describe & Itemize)					0	(a)			
	Total TAWs		0	0	0	0				
	TAX ANTICIPATION NOTES (TAN)				V	1				
	Educational Fund	and the second s	and constructions of commissions have oblighed in Albertain and exclusion	en e		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
	Operations & Maintenance Fund	months that is the factor of the month before and are not an angular are an agree	***************************************			0	ere d			
	Fire Prevention & Safety Fund					0				
20	Other - Darcriba & Itamira)					0	77			
21	Total TANA					0	m1			
1	TOTAL TAXAS  TAXAS CONTROL OF CON		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)			and the second s		province a second management of the second s				
23	Other - (Describe & Itemize) Total TANs TEACHERS'/EMPLOYEES' ORDERS (T/EO) Total T/EOs (Educational, Operations & Maintenance, & Transportation General State Aid/Evidence-Based Funding Anticipation Certificates Total (All Funds)	Funds)				0				
24	General State Ald/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)		The second control of	a de constituir de de la maria de constituir de constituir de la constitui	ta general menya menjemban kemperangan kelebahan menin 2 pininjendi dan bilan Galisan sebahan dan dan	0	- L			
26	OTHER SHORT-TERM BORROWING		Ten Property Company of the Company			The second section of the				
26 27 20	Total Other Short-Term Borrowing (Describe & Itemize)	t probabilities on the shad with the brooks read and the same of gifting a big		Committee of the Commit	en general de la completa de l'acceptant de l'accep	0				
20				entropia anterropropromono anterior anterior de la contrata de la contrata de la contrata de la contrata de la	A Patrician and Calculation of Control of Co					
29	SCHEDULE OF LONG-TERM DEBT			markin an samunin na sa samunin na manan na sa a ana a samunin sa sa a ana a sa sa a ana a a sa sa a a a						
30 31 32	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt
32						\$			0	THE THE PROPERTY OF THE PARTY O
33									0	\$
33 34 35 36 37 38		<del> </del>						ويدون ويدون ويروان ويراضه معرمه ومداور مستمون مستعم ماداته فالمستعمل والمستعمل والمستع	0	
35	13495544699664446664646666666666666666666	***		en, han sent hann tip, engine op in plan-opphysionen play y de principal y distribution e sent season e sent season					0	. 3-00000-000-00000000-00000-000000-00000-0000
36									0	Protection and the contraction of the contraction o
37	The Act of the Control of the Contro			transfer common transfer medicativa medicativa con common con contractiva y e gyperoylesy e e e e e					0	e Common Marine Cameria (1990 and 1990
38		***					***************************************		0	- No. Contract William Contract Contrac
39									0	
40		-							0	e former programment of programment of the contract of the con
41									0	
43		1							0	
44	$1 + 2 \left( \frac{1}{2} \left( $	*		$((x,y)^{-1})^{-1} + ((x,y)^{-1})^{-1} + ((x,$					0	Part of the second control of the Carlot Carlot of Carlot of Carlot of the Carlot of C
45									0	CONTRACTOR OF THE PROPERTY OF
46								kd / PP TRANSJOCH (PP) kd Spilled sje i se og a helj med minjej, hje milje megeste megesterene.	0	
47									0	\$ comment to me to the finite and a comment of the
48									0	
49	Each type of debt issued must be identified separately with the amount Working Cash Fund Bonds Funding Bonds Refunding Bonds	J	0	entropy and the second constraint and the second constraints	0	0	0	0	0	0
51	<ul> <li>Each type of debt issued must be identified separately with the amount</li> </ul>	:								
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safe	ety, Environmental and Energ	y Bonds	7. Other					
53	2. Funding Bonds	5. Tort Judgment B	onds		8. Other					
54	3. Refunding Bonds	6. Building Bonds			9. Other	***************************************				
	•								·····	<del></del>

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

	S S	chedule of Tort Imp	nunity Expendi	tures			
<u> </u>	A B C D E	J F J	G :	H	l	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCE	<b>ES</b>					
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019				· · · · · · · · · · · · · · · · · · ·		
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		8,717	and a little diese in the later of the later		
6	Earnings on Investments	10, 20, 40, 50 or 60-1500	n telefoli (Palati Palatini de l'Alberta) i de l'Alberta de de l'Obressi de ambién encià de la fallacció de l'Alberta (l'Alberta) de l'Alberta (l'				Walter and institute the season's relative to the second s
7	Drivers' Education Fees	10-1970					-Mildrich (All-Mildrich) (Mildrich), Mildrich - Mildrich (Mildrich) (Mildrich) (All All Andrews are and an indexident
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370	100				
10	Other Receipts (Describe & Itemize)						
11	Sale of Bonds	10, 20, 40 or 60-7200		***************************************			
12	Total Receipts		0	8,717	0	0	0
	DISBURSEMENTS:	- Indiana in the second					
14	Instruction	10 or 50-1000		8,717			
15	Facilities Acquisition & Construction Services	20 or 60-2530		0,717			
16	Tort Immunity Services	10, 20, 40-2360-2370		ESSESSES ESSESSES ESSES ES	Ballottak dida kidik totak a salak takis s	cionista de marcia de está de está	Piloteoprio essere estate. Gallio esc.
	DEBT SERVICE	10, 20, 40 2000 2070					
18	Debt Services - Interest on Long-Term Debt	30-5200		State of the state			
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					July 2017
20	Debt Services Other (Describe & Itemize)	20.5400					
21	Total Debt Services	30-5400					
22	Other Disbursements (Describe & Itemize)					0	efficielle de la company de la
23	Total Disbursements						e Navindrani (ann Niconassa) amanikitar abi yana ama sipan mananani manantan panyaya ngga appinggana
24			0	8,717	0	0	0
	Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	0	0
25	Reserved Fund Balance	714					
26	Unreserved Fund Balance	730	0	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>						
29 30	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10	1/9-103?					
31	If yes, list in the aggregate the following:	Total Claims Payments:					
32	, , , , , ,	Total Reserve Remaining:					
	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. En	ter total dollar amount for each ca	tegory.				
	Expenditures:						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						
38	Insurance (Regular or Self-Insurance)		***************************************				
39	Risk Management and Claims Service		***************************************				
39 40	Judgments/Settlements						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
40	Principal and Interest on Tort Bonds						
43 44 43	Limiha ana micrest oit fort pours						
46 47	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only If</u> expenditures have been reported in						
47	in those other funds that are being spent down. Cell G6 above should include interest earnin	gs only from these restricted tort is	mmunity monies and only i	if reported in a fund <u>other</u>	than Tort Immunity Fund (	80).	
48	<sup>b</sup> 55 ILCS 5/5-1006.7						

	Α	В	С	D	E	F	G	Н	ı	J	K	L,
1	SCHEDULE OF CAPITAL OUTLAY	AND DEPRE	CIATION	- Principal American								
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,300			2,300					40.000	2,300
6	Depreciable Land	222				0	50				0	0
7	Buildings	230							71.72		1000	
8	Permanent Buildings	231	554,892			554,892	50	477,924	15,001		492,925	61,967
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240			A Maria Mari	0	20			inakah () (Maja ngundhalalan ali ga gan pa mada nghang apagam mengapa da gili (maja) (mgili ngundhalan ali ga g	0	0
11	Capitalized Equipment	250									41	
12	10 Yr Schedule	251	115,565			115,565	10	92,004	5,157	er Errenne, Till fren (Cristis frid erreit stiller/mennid bere brindlig en bereit betyde bland betyd i blander (bland	97,161	18,404
13	5 Yr Schedule	252	70,718	1,699		72,417	5	48,834	5,271		54,105	18,312
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-	THE RESERVE OF THE PARTY OF THE		What is a second of the second		0
16	Total Capital Assets	200	743,475	1,699	0	745,174		618,762	25,429	0	644,191	100,983
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								25,429			

	Α	В	C	D	E F
1		ESTIMATED OPERATING EXPENSE PER	PUPIL (OF	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			This schedu	le is completed for school districts only.	
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			<u> </u>	DPERATING EXPENSE PER PUPIL	
	EXPENDITURES:				
	ED O&M	Expenditures 15-22, L114 Expenditures 15-22, L151		Total Expenditures Total Expenditures	\$ 623,166 24,025
10	DS	Expenditures 15-22, L174		Total Expenditures	24,023
11		Expenditures 15-22, L210		Total Expenditures	17,096
	MR/SS TORT	Expenditures 15-22, L295		Total Expenditures	27,919
14	IORI	Expenditures 15-22, L342		Total Expenditures	622.706
	LESS RECEIPTS/REVENUES OR DIS	SBURSEMENTS/EXPENDITURES NOT APPLICABLE TO	THE REGINA	Total Expenditures	\$ 692,206
18		Revenues 9-14, L43, Col F			
19		Revenues 9-14, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$ 0
20		Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
	TR TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
	TR	Revenues 9-14, L52, Col F Revenues 9-14, L56, Col F	1432 1442	CTE - Transp Fees from Other Districts (In State)  Special Ed - Transp Fees from Other Districts (In State)	0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
27 28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
	O&M-TR	Revenues 9-14, L62, Col F Revenues 9-14, L149, Col D & F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)	0
	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
	O&M-TR O&M	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
	ED	Revenues 9-14, L222, Col D Expenditures 15-22, L7, Col K - (G+I)	4810 1125	Federal - Adult Education Pre-K Programs	0
	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	0
	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
	ED	Expenditures 15-22, L12, Col K - (G+i)	1300	Adult/Continuing Education Programs	0
	ED ED	Expenditures 15-22, L15, Col K - (G+I) Expenditures 15-22, L20, Col K	1600 1910	Summer School Programs	
_	ED	Expenditures 15-22, L21, Col K	1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition	0
41		Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
	ED ED	Expenditures 15-22, L24, Col K Expenditures 15-22, L25, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
	ED	Expenditures 15-22, L25, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition	0
	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
_	ED ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
	ED	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	0
51		Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
52		Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	0
_	ED ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	19,257
	ED	Expenditures 15-22, L114, Col G Expenditures 15-22, L114, Col I	-	Capital Outlay  Non-Capitalized Equipment	. 0
56		Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
57		Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0
58 59		Expenditures 15-22, L151, Col G	•	Capital Outlay	1,699
60		Expenditures 15-22, L151, Col I Expenditures 15-22, L160, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units	0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
62		Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	0
63 64		Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
65		Expenditures 15-22, L206, Col K Expenditures 15-22, L210, Col G	5300	Debt Service - Payments of Principal on Long-Term Debt	0
66	TR	Expenditures 15-22, £210, Col G	-	Capital Outlay  Non-Capitalized Equipment	0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	0
	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	0
	MR/SS MR/SS	Expenditures 15-22, L220, Col K Expenditures 15-22, L221, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
	MR/SS	Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs	0
	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	0
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
74 75		Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	0
<del>/6</del>	Tort Tort	Expenditures 15-22, L342, Col G Expenditures 15-22, L342, Col I	-	Capital Outlay Non-Capitalized Equipment	0
77		emperiority as easy latter total	-	Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$ 20,956
					***************************************
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)	671,250
		9 Month AD	A from Avera	Total Operating Expenses Regular K-12 (Line 14 minus Line 77) age Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2019-2020 (Estimated OEPP (Line 78 divided by Line 79)	58.80 \$ 11,415.82

	Α	В	Гс	D	E F
1		e de la companya de l	ent del noncolono (la fares). I tras en pro-	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			This schedule	e is completed for school districts only.	1000
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
82			551A.553 (554 653 544 65)	PER CAPITA TUITION CHARGE	
84	LESS OFFSETTING RECEIPTS/REVER	WHEC.		- I Chi i i i i i i i i i i i i i i i i i i	
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$0
	TR TR	Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
88		Revenues 9-14, L45, Col F	1415 1416	Regular - Transp Fees from Co-curricular Activities (In State) Regular Transp Fees from Other Sources (Out of State)	0
	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
-	TR TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
93 94	TR TR	Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	303
	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	2,456
98	ED ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	805
	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
100 101		Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
102	ED-O&M	Revenues 9-14, 195, Col C,D	1910	Rentals	0
	ED-O&M-TR ED-O&M-DS-TR-MR/SS	Revenues 9-14, 198, Col C,D,F	1940	Services Provided Other Districts	0
105		Revenues 9-14, £104, Col C,D,E,F,G Revenues 9-14, £106, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	0
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	0
	ED-O&M-MR/SS ED-MR/SS	Revenues 9-14, £141, Col C,D,G Revenues 9-14, £145, Col C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed	0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	550
	ED-O&M-MR/SS ED-O&M	Revenues 9-14, L147, Col C,D,G	3365 3370	School Breakfast Initiative Driver Education	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L148,Col C,D Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	12,264
113		Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	0
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G Revenues 9-14, L158, Col C,F,G	3660 3695	Scientific Literacy Truant Alternative/Optional Education	0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G Revenues 9-14, L162, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
120 121	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	0
	U&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L167, Col D Revenues 9-14, L168, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	0
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	0
	ED-O&M-TR-MR/SS ED-O&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	9,500
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	40,440
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G Revenues 9-14, L209, Col C,D,F,G	4300 4400	Total Title I Total Title IV	30,215
	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	3,733
	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	8
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	0
158 159	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 4901	Total ARRA Program Adjustments	0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L253, Col C Revenues 9-14, L254, Col C-G,J	4901	Race to the Top Race to the Top-Preschool Expansion Grant	0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
	ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L256, Col C,F,G Revenues 9-14, L257, Col C,D,F,G	4909 4920	Title III - Language Inst Program - Limited Eng (LIPLEP)  McKinney Education for Homeless Children	0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G Revenues 9-14, L260, Col C,D,F,G	4932 4960	Title II - Teacher Quality Federal Charter Schools	3,543 0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4980	State Assessment Grants	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G Revenues 9-14, L264, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	961 1,172
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	8,914
	ED-TR-MR/SS 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 ***	21,290
175 175			3300	Total Deductions for PCTC Computation Line 85 through Line 173	\$ 136,146
176				Net Operating Expense for Tultion Computation (Line 78 minus Line 175)	535,104
177				Total Depreciation Allowance (from page 26, Line 18, Col I)	25,429
178 179		O Silombi	h ADA fram Aussi	Total Allowance for PCTC Computation (Line 176 plus Line 177)  Ige Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	560,533 58.80
180		. 9 Mont	II DAY II OIII WASIS	ge Daily Attendance - Student Information System (515) in IWAS-preliminary ADA 2015-2020 Total Estimated PCTC (Line 178 divided by Line 179)	***************************************
181					
182 183	•	ge based on the data provided. The final amou		·	
184				ulation Details. Open Excel file and use the amount in column X for the selected district. ucation Funding Allocation Calculation Details, and use column V for the selected district.	
185				•	•
186	Evidence Based Funding Link:	https://www.isbe.net/Pages/ebfdistribution	.aspx		

### Illinois State Board of Education School Business Services Department

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

#### Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts. Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

Indirect Cost Plan

(double click to

\_\_\_view\\_\_\_\_

Fund-Function-

Object Chart

Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."

\*Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calucation.

- 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 of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600
- 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 2022.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Ed-Oper. & Maint. Plant Svcs-Purchased Services	10-2540-300	Clearwave Communications	6,875	6,875	0
Ed-Instruction-Purchased Services	10-1000-300	Office Equip US Bank	3,083	3,083	0
Ed-General Admin-Purchased Services	10-2300-300	Scheffel Boyle	7,000	7,000	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	O
				0	0
				0	0
				0	0
Total			16,958	16,958	0

### **ESTIMATED INDIRECT COST DATA**

	Α	В	С	D	E	F	G F
	ESTIMATED I	NDIRECT COST RATE DATA					
1					Amend Principal Programs of Mariana and Adal In the nations of conference of the principal	Harry March 1700 decrease de terror compression de la constitución de la constitución de la constitución de la	en 1830 de chabit anns a transfer a 1844 fra 1836 blis an bhannach in Albina baif ann an ann an ann an ann an a
-	SECTION I						
	SKONANA ARANYANINA	To Assist Indirect Cost Rate Determination	r				
4	(Source aocume	nt for the computation of the Indirect Cost Rate is found in the "Expen	aitures 15-22" tab.)		odnovnost <b>en estra 17</b> 00 de constitución destra constitución de la co	popular notati della el siste managalessa espesiolistica espesiolistica espesiolistica el secono della constitu	non a nativa in casa an
		CLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbu					
		amounts paid to or for other employees within each function that work					
5		xample, if a district received funding for a Title I clerk, all other salaries f e salaries are classified as direct costs in the function listed.	or little i cierks perfo	rming like duties in that fun	ction must be included. Incli	ude any benefits and/or pure	chased services paid on or
	Support Service	es - Direct Costs (1-2000) and (5-2000)					
7		usiness Support Services (1-2510) and (5-2510)	alas en company (processor en al responsor a securitario de la company de la company		riphic Processing digital in a considerate discovering day for court across societies when they there		
8	Fiscal Services	(1-2520) and (5-2520)	остипальный подвижений общений дентиний подвижений рассии и подвижений подвижений подвижений подвижений подвиже				A de la
9	Operation and	Maintenance of Plant Services (1, 2, and 5-2540)					· ·
10	and the Children with a record with a security and a security	(1-2560) Must be less than (P16, Col E-F, L63)			23,976		
ر د ا	ŧ.	nodities Received for Fiscal Year 2020 (Include the value of commoditie	s when determining	if a Single Audit is			
11	required).				2,019		
12 13	and to find any first the factor of the same of the sa	es (1-2570) and (5-2570) (1-2640) and (5-2640)	militaria in interioria di constituti di constituti di constituti di constituti di constituti di constituti di				The same of the sa
14	THE CONTRACTOR OF STREET	(1-2640) and (5-2640) ng Services (1-2660) and (5-2660)			0-446/04/03-04/15/04-04-05-05/05/05/05/05/05/05/05/05/05/05/05/05/0		·
	SECTION II	IB 351 vices (1-2000) and (3-2000)					The second secon
	vanostik assolvatibiliki	rect Cost Rate for Federal Programs					
17		CCC COSt Mate (OF) I COCIO; F O STATIO		Restricted F	Program	Unrestricted	Program
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	Instruction		1000		366,364		366,364
20	Support Service				**************************************		
21	Pupil		2100	minima pamana amana pamana and antana antana antana antana antana antana da antana da antana da antana antana a	0		0
22	Instructional S	taff	2200		16,131		16,131
23	General Admi	1.	2300		112,238		112,238
24	School Admin		2400		6,439		6,439
25	Business:					TO Challed A Cont 1800 de la materia de mante Malana de mante a despresa de materia a materia de mança a mayor	
26	***************************************	usiness Spt. Srv.	2510	0	0	0	0
27	Fiscal Services		2520	39,631		39,631	0
28 29	*******************************	:. Plant Services	2540		69,113	69,113	0
30	Pupil Transpo Food Services		2550		18,761		18,761
31	Internal Services		2560	0	18,110	0	18,110
32	Central:		2570	U			
33	Direction of C	entral Spt. Srv.	2610				O
34	Plan, Rsrch, D		2620				
35	Information S		2630		0		0
36	Staff Services		2640	0		0	0
37	Data Processi	g Services	2660	0	0	0	
38	Other:		2900		487		487
	Community Serv	999134456999499919999999999999999999999999999	3000				
	NOTE THE PROPERTY OF THE PROPE	CY over the allowed amount for ICR calculation (from page 29)	-		0		0
41	Total			39,631	607,643	108,744	538,530
42			ļ.,,	Restricted	provincem com como persperimentes na estacución provincia para de la como por la como persona de la como per	Unrestricte	entrolle samment de la commencia mentre destruita de la commencia del del del del del destruita del del del de
43			The state of the s	Total Indirect Costs:	39,631	Total Indirect Costs:	108,744
43 44 45 46			-	Total Direct Costs:	607,643	Total Direct Costs:	538,530
40			-	= 6.	.52%	= 2	0.19%

	A	3 (	С	D	E	F	G	H 11J	К
1		REF	PORTO	N SHARED SE	RVICES OR OUTS	OURCING	<u> </u>	المحالت المستند والمسا	· · · · · · · · · · · · · · · · · · ·
2		Scl	hool Co	de, Section 1	7-1.1 (Public Act	97-0357)			
3					ding June 30, 202				
5	Complete the following for attempts to improve fiscal efficiency through shared services or out	sourcing in	the prior	r, current and ne	ext fiscal years.				
6			<b>IRVIN</b>	GTON COM	MUNITY				
			1	3-095-011	0-04				
1.1		25045910466	Deliver Statute & The	<b>Current Fiscal</b>	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,			
8	Check box if this schedule is not applicable	Ye	ear	Year		Cooperative or Shared Service.			
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	CONTRACTOR DATE	SOUTH ORDER AND THE						
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)			
11	Curriculum Planning		thinistic (Antolia China) is		A CONTRACTOR OF THE PROPERTY O				
12	Custodial Services								
13	Educational Shared Programs								
14	Employee Benefits		Χ	X	X	Egyptian Trust			
15	Energy Purchasing								
16	Food Services								
17 18	Grant Writing		~						
19	Grounds Maintenance Services Insurance								
20	Investment Pools								
21	Legal Services								
22	Maintenance Services				<u> </u>				
23	Personnel Recruitment								
24	Professional Development		***************************************						
25	Shared Personnel								
26	Special Education Cooperatives		X	X	X	Kaskaskia Special Education District			
27	STEM (science, technology, engineering and math) Program Offerings								
28	Supply & Equipment Purchasing								
29	Technology Services								
30	Transportation								
31	Vocational Education Cooperatives		n arindan kara ati shausayan in s		<u> </u>				
32	All Other Joint/Cooperative Agreements			WOOTH THE MENT AND ADDRESS OF THE PROPERTY OF	ļ				
33 34	Other				L				
	Additional and Coloma (D) Paris to build a section								
35	Additional space for Column (D) - Barriers to Implementation:								
36 37									
38									
	Additional space for Column (E) - Name of LEA :								
41	Commission Section of SMIRITED TRANSPORTED IN LEGIS								
42									
43									
لتنا									

#### ILLINOIS STATE BOARD OF EDUCATION

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: RCDT Number:			Are in the Control of			
		Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
Description	Funct. No.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	
1. Executive Administration Services	2320	99,863		99,863	91,774		et "rich and the definition of the activation are also as assessment them the fact from the transformation are about distinct from the fact fr	91,774	
2. Special Area Administration Services	2330	0		0		and the second		. 0	
3. Other Support Services - School Administration	2490	0		0				0	
4. Direction of Business Support Services	2510	0	0	0		And and the second control of particular control of the second con		0	
5. Internal Services	2570	0		0				0	
6. Direction of Central Support Services	2610	0		0				0	
<ol><li>Deduct - Early Retirement or other pension obligations requand included above.</li></ol>	ired by state law		ir menten saat kan	0				0	
8. Totals  9. Percent Increase (Decrease) for FY2021 (Budgeted) over F		99,863	0	99,863	91,774	0	0	91,774	
I also certify that the amounts shown above as Budgeted Expend	itures, Fiscal Year 20	21, agree with the amo	unts on the budget adop	ited by the Board of Ed	ducation.				
Signature of Superintendent	formition—a there were an activate of the control of the control of the control of the space and com-	•	Dat	e	•				
Contact Name (for questions)			Contact Teleph	one Number	-				
If line 9 is greater than 5% please check one bo	x below.								
The District is ranked by ISBE in the lowest 25th p subsequent to a public hearing.	ercentile of like distr	icts in administrative ex	spenditures per student (	(4th quartile) and will v	waive the limitation by	board action,			
The district is unable to waive the limitation by bo Waiver applications must be postmarked by Augu Information on the waiver process can be found a	st 15, 2020 to ensur	e inclusion in the Fall 20	020 report or postmarke						
The district will amend their budget to become in	compliance with the	e limitation.							

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

-	Page #	Acct #	Fund	Description	Amount
	15	1690	Educational	Food Rebates	43
	16	1999	Educational	Miscellaneous Receipts & Reimbursements Retiree Insurance	2304 -11 2293
	16	1999	Operations & Maintenance	Miscellaneous Recipts & Reimbursements	96
	17	4090	Educational	Rural Education Achievement Program Grant	9500
	19	4998	Educational	E-Rate Reimbursement	8914
	21	2900	Educational	Miscellanous Support Services	487

	A	В	С	D	E	F	
1	D	EFICIT ANNUAL FINANC Provisions per Illinois S		MMARY INFORMATION 17-1 (105 ILCS 5/17-1)			
2	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.						
3 4	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending und balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.  - If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.  - If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.						
5	- If the Annual Financial Report requires a deficit re	educton plan even though	the FY2021 budget does	not, a completed deficit rec	luction plan is still required.		
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)						
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL	
8	Direct Revenues	666,520	36,882	27,423	3,996	734,821	
9	Direct Expenditures	623,166	24,025	17,096		664,287	
10	Difference	43,354	12,857	10,327	3,996	70,534	
11	Fund Balance - June 30, 2019	214,222	44,063	28,207		286,492	
12 13 14 15			В	alanced - no deficit redu	ction plan is required.		

#### **Audit Checklist**

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

- 1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- 4. All Other accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 33" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 9. All entries were entered to the nearest whole dollar amount.

#### **Balancing Schedule**

#### Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in RED and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	
	OK
Fund (50) MR/SS: Cash balances cannot be negative.	
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	
	OK
Fund 40, Cell F13 must = Cell F41.	
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK .
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	
	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells 138+139 must = Cell 181.	OK
Fund 80, Cells J38+J39 must = Cell J81.	
	ОК
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	$, \\ \\ \begin{array}{lllllllllllllllllllllllllllllllll$
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	·
	ок
(Cells C74:K74)	
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	ОК
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK .
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

### **IRVINGTON COMMUNITY CONSOLIDATED SCHOOL DIST. NO 11** 13-095-0110-04

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

		SECTION II - FINANCIAL STA	TEMENT FINDINGS		and the second s
1. FINDING NUMBER: <sup>11</sup>	2020- 001	2. THIS FINDING IS:	New	X Repeat from Prior Year Year originally reported?	? 2010
3. Criteria or specific requirem The District is required to cash basis and all the req	have the staff with	sufficient training or exp	ertise to complete th	ne financial statements on the	modified
4. Condition The District relies on the accordance with the mod			n of the financial sta	tements and all required disclo	osures in
5. Context <sup>12</sup> No questioned costs					
6. Effect Inaccurate or incomplete	financial statement	ts could be issued to the p	oublic or other third	parties.	
7. Cause The District relies on the accordance with the mod			n of the financial sta	tements and all required disclo	sures in
			•	sting accounting staff to ensur asis of accounting and all requi	
beneficial to hire addition	nal expertise to ensu		s are prepared with	ne District does not believe it is the modified cash basis of acco basis.	

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

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

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

### IRVINGTON COMMUNITY CONSOLIDATED SCHOOL DIST. NO 11

### 13-095-0110-04

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

	•	SECTION II - FINANCIAL STA	TEMENT FINDINGS		
1. FINDING NUMBER: <sup>11</sup>	2020- 002	2. THIS FINDING IS:	New	X Repeat from Prior Yea Year originally reported?	r? 2019
3. Criteria or specific requireme The Illinois Compiled State budgeted expenditures ar	utes, Chaper 105, Se		requires that total e	xpenditures and transfers not	exceed the
4. Condition  Management has allowed Fund (\$4,494).	expenditures and/	or transfers to exceed an	nounts budgeted for	the Municipal Retirement/Soc	cial Security
5. Context <sup>12</sup> The Municipal Retirement Fund being overbudget by		nd's total budget was \$23	3,425 and total expen	ditures were \$27,919, resultir	ng in the
6. Effect Actual expenditures excee	ed budget.				
7. Cause The Board of Education is	approving expendit	tures without adequately	monitoring budget t	o actual comparisons.	
8. Recommendation In the future, when budge	et constraints canno	ot be met, an amended bu	udget should be filed	•	
9. Management's response <sup>13</sup> The District will monitor a	ctual expenditures	compared to budget and	file budget amendm	ents when warranted.	And the second s
		,			

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

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

<sup>&</sup>lt;sup>13</sup> See §200.521 Management decision for additional guidance on reporting management's response.

### IRVINGTON COMMUNITY CONSOLIDATED SCHOOL DIST. NO 11 13-095-0110-04

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2020

[If there are no prior year audit findings, please submit schedule and indicateNONE]

Finding Number	<u>Condition</u>	Current Status <sup>20</sup>
2019-001	Lack of expertise to prepare financial statements	Unresolved - See Finding 2020-001
2019-002	Management has allowed expenditures to exceed the budget	Unresolved - See Finding 2020-002

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

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported
  or in the management decision received from the pass-through entity.

<sup>19</sup> Explanation of this schedule - §200.511 (b)

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

### Irvington Grade School

David Schulte, Superintendent
Justin Elms, Principal
Diana Ramsey, Administrative Assistant

October 9, 2020

#### CORRECTIVE ACTION PLAN

Illinois State Board of Education

Irvington Consolidated School District No. 11 respectfully submits the following corrective action plan for the year ended June 30, 2020.

Name and address of independent public accounting firm:

Scheffel Boyle CPAs 222 East Main Street Belleville, Illinois 62220

Audit Period: For the Year Ended June 30, 2020

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2020 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### FINDINGS - FINANCIAL STATEMENT AUDIT

### Internal Control Over Financial Reporting and Compliance and Other Matters

### 2020-001

Condition: The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

Recommendation: The District should consider the costs and benefits of hiring staff with expertise or train existing accounting staff to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting and all required disclosures.

Management's Response: The District maintains adequate books and records and oversees all non audit functions. The District does not believe it is cost beneficial to hire additional expertise to ensure its financial statements are prepared with the modified cash basis of accounting and include all required disclosures. The District will continue to reevaluate on an ongoing basis.

#### 2020-002

Condition: The District was over budget in the Municipal Retirement/Social Security (\$4,494).

Recommendation: The District should amend their budget at the end of the year when budget constraints cannot be met.
Management's Response: Management agrees to monitor actual expenditures compared to budget and file budget amendments when warranted.
If the Illinois State Board of Education has any questions regarding this plan, contact David Schulte at 618-249-6439.
Sincerely yours,
David Schulte, Superintendent

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Irvington Consolidated School District No. 11 (the "District") conform to the cash basis of accounting as defined by the <u>Illinois State Board of Education Audit Guide</u>.

### A. Principles Used to Determine the Scope of the Reporting 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's ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency or joint agreement meets the above criteria and, therefore, no other agency or joint agreement has been included as a component unit in the District's financial statements.

The District is a member of the Kaskaskia Special Education District along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. Kaskaskia Special Education District is audited separately and is not included in these financial statements. Financial information may be obtained directly from Kaskaskia Special Education District at 224 S. Locust St., Centralia, Illinois 62801.

### B. Basis of Presentation - Fund Accounting

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

### Governmental Fund Types

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

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

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

The Tort fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Working Cash fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational fund, Operations and Maintenance fund, and Transportation fund.

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

The Fire Prevention and Safety fund and the Capital Projects fund account for financial resources to be used for the acquisition or construction of major capital facilities.

### Fiduciary Fund Types

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

The Agency fund, which consists of the Student Activity fund, accounts for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets. The District does not have any Student Activity Funds.

### Governmental and Expendable Trust Funds - Measurement Focus

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

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

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

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

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Assets with an initial cost greater than \$500 and an estimated useful life in excess of one year are capitalized. Donated fixed assets are valued at their estimated fair market value on the date donated.

Depreciation is computed for informational purposes, by the straight-line method over the estimated useful lives as follows:

DOTHAL TED

	ESTIMATED
ASSET CLASS	<u>USEFUL LIVES</u>
Land Improvements	20
Buildings and Improvements	20-50
Equipment	5-10

Depreciation accounting is not considered applicable (except to determine the per capita tuition charges of which \$25,429 of depreciation expense was allowable).

Long-term liabilities expected to be financed from Governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental funds. Proceeds from the sale of bonds are included as receipts in the appropriate fund on the date received.

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

### C. Basis of Accounting

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

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

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

### D. Budget and Budgetary Accounting

The budget for all governmental fund types is prepared on the 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 Chapter 122, Paragraph 17.1 of the Illinois

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Revised Statutes. The original budget was passed on September 23, 2019. The original budget was amended on June 22, 2020.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

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 the aggregate 10 percent of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

### E. Investments

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

### F. Inventory

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

### G. Compensated Absences

All full-time employees receive vacation days. They must be used by the last day of the fiscal year. The District's sick leave policy permits accumulation of 180 days. Employees are not paid for unused sick days upon termination of employment. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave.

### H. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### NOTE 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the 2018 levy on December 17, 2018. Property taxes attach 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 shortly after these two installment dates. Taxes recorded in these financial statements are from 2018 and prior tax levies. The Board passed the 2019 levy on December 19, 2019.

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	2019
	LIMIT	LEVY	LEVY
Educational	3.5000	2.4599	2.6682
Bond and Interest	As Needed		-
Building Operations and Maintenance	0.5500	0.3005	0.3131
Illinois Municipal Retirement Fund	As Needed	0.0468	0.0501
Transportation	-	0.1234	0.1357
Working Cash	0.0500	0.0326	0.0359
Fire Prevention/Safety	0.1000	0.0475	0.0522
Special Education	0.4000	0.0712	0.0783
Liability Insurance/Tort Immunity	As Needed	-	-
Social Security (Including Medicare)	As Needed	0.0468	0.0501
		3.1287	3.3836

#### NOTE 3. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable fund balance, Restricted fund balance, Committed fund balance, Assigned fund balance, and Unassigned fund balance. The regulatory model, followed by the District, only reports Reserved and Unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

### Nonspendable Fund Balance

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

### **Restricted Fund Balance**

The Restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. This includes restrictions imposed by creditors, grantors, contributors, laws and

### NOTE 3. FUND BALANCE REPORTING (CONT'D)

regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. Special Revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

**Special Education** - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational fund. At June 30, 2020, expenditures disbursed exceeded revenue received for this purpose, resulting in no Restricted fund balance.

**State Grants** - Proceeds from state grants and the related expenditures have been included in the Educational and Transportation funds. At June 30, 2020, expenditures disbursed exceeded revenue received from state grants, resulting in no Restricted fund balance.

**Federal Grants** - Proceeds from federal grants and the related expenditures have been included in the Educational fund. At June 30, 2020, expenditures disbursed exceeded revenue received from federal grants, resulting in no Restricted fund balance.

**Social Security** - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement fund. At June 30, 2020, expenditures disbursed exceeded revenue received for this purpose, resulting in no Restricted fund balance.

### **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 District's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

Employee contracts for services rendered during the school year for employees electing twelve months pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2020, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2020 amounted to \$47,555. This amount is shown as Unreserved in the Educational fund.

### **Assigned Fund Balance**

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

### NOTE 3. FUND BALANCE REPORTING (CONT'D)

### **Unassigned Fund Balance**

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

### **Regulatory - Fund Balance Definitions**

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

### **Reconciliation of Fund Balance Reporting**

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES						REGULATORY BASIS			ASIS				
FUND	NO SPEND		RESTRICTED	со	MMITTED	ASS	IGNED	UN.	ASSIGNED	STATE	NCIAL EMENTS- ERVED	STA	NANCIAL TEMENTS- RESERVED
Educational	\$	-	\$ -	\$	47,555	\$	-	\$	166,667	\$	-	\$	214,222
Operations and													
Maintenance		-	-		-		-		44,063		-		44,063
Debt Services		-	-		-		-		-		-		•
Transportation		-	28,207		-		-		-		-		28,207
Municipal													
Retirement		-	645		-		-		-		-		645
Capital Projects		-	-		_		-		-		-		
Working Cash		-	-		-		•		-		-		-
Tort		-	-		-		-		-		-		-
Fire Prevention													
and Safety		-	9,015		-		-		-		-		9,015

### **Expenditures of Fund Balance**

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

#### NOTE 4. DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6), and Section 8-7 of the School Code of Illinois.

Cash and investments per the statement of assets and liabilities arising from cash transactions as of June 30, 2020, consist of the following:

	CARRYI	NG BANK
	AMOUN	NT BALANCE
Cash		
Checking Account	\$ 170,9	990 \$ 173,389
Petty Cash Account		500370
	\$ 171,4	<u>\$ 173,759</u>
Investments		
Certificates of Deposit	\$ 124,6	<u>662</u> <u>\$ 124,662</u>
	\$ 124,6	<u>\$ 124,662</u>

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy places no limit on the amount the District may invest in any one issuer. As of June 30, 2020, 100 percent of the District's cash and investments were maintained at Community Trust Bank.

Custodial Credit Risk Related to Deposits with Financial Institutions - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by; (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. The Superintendent shall determine other collateral requirements.

The District had no deposits at the end of the year that are exposed to custodial credit risk (bank balance not covered by depository insurance). It is the District's policy to secure the exposed amounts by using securities held by the pledging financial institution's trust department but not in the District's name.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses.

#### NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of property and equipment included in the General Fixed Assets account group at June 30, 2020 is as follows:

### NOTE 5. CHANGES IN GENERAL FIXED ASSETS (CONT'D)

		LANCE Y 1, 2019	AD	DITIONS	DELET	TIONS		LANCE E 30, 2020
Capital Assets Not Being Depreciated								
Land	\$	2,300	\$		\$		\$	2,300
Total Capital Assets Not Being Depreciated		2,300				_		2,300
Capital Assets Being Depreciated								
Land Improvements		554,892		-		-		554,892
Buildings and Improvements		186,283		1,699		_		187,982
Other Equipment		-		-		_		_
Food Service Equipment		-		-		-		_
Transportation Equipment	***************************************	-				-		
Total Capital Assets Being Depreciated	*************	741,175		1,699		-		742,874
Less: Accumulated Depreciation								
Land Improvements		477,924		15,001		-		492,925
Buildings and Improvements		140,838		10,428		-		151,266
Other Equipment		-		-		-		-
Food Service Equipment		-		-		-		_
Transportation Equipment		-				<u> </u>		_
Total Accumulated Depreciation		618,762	-	25,429				644,191
Capital Assets Being Depreciated, Net		122,413	***************************************	(23,730)			-	98,683
Total Capital Assets, Net	\$	124,713	\$	(23,730)	\$	-	\$	100,983

### NOTE 6. RETIREMENT BENEFITS

The District's retirement benefits consist of the following:

- Teachers' Retirement System of the State of Illinois
- Illinois Municipal Retirement Fund
- Social Security

The District contributes to two defined benefit pension plans: The Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The aggregate employer pension expense on a cash basis for the year ended June 30, 2020 is \$53,376.

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

### General Information About the Pension Plan

**Plan Description** - The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost - sharing multiple - employer defined benefit pension plan that was created by the

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

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 http://trsil.org/financial/cafrs/fy2019; by writing to TRS at 2815 W. Washington, P.O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**Benefits Provided** - TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten 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 ten 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.

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. 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 Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the State of Illinois.

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

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

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

On-Behalf Contributions to TRS - The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2020, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension (asset)/liability associated with the District, and the District recognized revenue and expenditures of \$308,066 in pension contributions from the state of Illinois.

**2.2 Formula Contributions** - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020, were \$2,137 and are deferred because they were paid after the June 30, 2019, measurement date.

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, 2018.

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

For the year ended June 30, 2020, the District pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$-0- were paid from federal and special trust funds that required District contributions of \$-0-. These contributions are deferred because they were paid after the June 30, 2019, measurement date.

**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 increase over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the District paid \$-0- to TRS for employer contributions due on salary increase in excess of 6 percent and \$-0- for sick leave granted in excess of the normal annual allotment.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> of Resources Related to Pensions

At June 30, 2019, the District is disclosing a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's Proportionate Share of the Net Pension Liability

State's Proportionate Share of the Net Pension Liability

Associated With the Employer

Total

\$ 39,868

\$ 2,837,351

\$ 2,837,351

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2019, the District's proportion was 0.0000491539 percent, which was a decrease of 0.0000010781 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$308,066 and revenue of \$308,066 for support provided by the state. At June 30, 2020, the District disclosed deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	DEF	ERRED	DEFERRED		
	OUT	FLOWS	INFLOWS		
	RESC	OURCES	RES	OURCES	
Differences Between Expected and Actual Experience	\$	654	\$	-	
Net Difference Between Projected and Actual Earnings					
on Pension Plan Investments		63		-	
Changes of Assumptions		893		765	
Changes in Proportion and Differences Between Employer					
Contributions and Proportionate Share of Contributions		13,306		18,786	
Total Deferred Amounts to be Realized in Pension Expense			`		
in Future Periods		14,916		19,551	
District Contributions Made Subsequent to the Measurement Date		2,137		-	
Total Deferred Amounts Related to Pensions	\$	17,053	\$	19,551	

\$2,137 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2021. Other amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

YEARS ENDED	NET D	DEFERRED
JUNE 30,	IN	FLOWS
2020	\$	(1,278)
2021		(5,533)
2022		1,131
2023		1,096
2024	*****	(51)
	\$	(4,635)

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

Actuarial Assumptions - The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation

Salary Increases

Investment Rate of Return

2.50 percent

Varies by amount of service credit

7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2019, actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table MP-2017. In the June 30, 2018, actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully generational basis using projection table MP-2014.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

ASSET CLASS	TARGET ALLOCATION	REAL RATE OF RETURN
U.S. Equities Large Cap	15.0 %	6.3 %
U.S. Equities Small/Mid Cap	2.0	7.7
International Equities Developed	13.6	7.0
Emerging Market Equities	3.4	9.5
U.S. Bonds Core	8.0	2.2
U.S. Bonds High Yield	4.2	4.0
International Debt Developed	2.2	1.1
Emerging International Debt	2.6	4.4
Real Estate	16.0	5.2
Commodities (Real Return)	4.0	1.8
Hedge Funds (Absolute Return)	14.0	4.1
Private Equity	15.0	9.7
Total	100.0 %	

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

**Discount Rate** - At June 30, 2019, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2018, rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2019, was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

CLIDDENIT

		CURRENT	
	1%	DISCOUNT	1%
	<b>DECREASE</b>	RATE	<b>INCREASE</b>
	(6.00%)	(7.00%)	(8.00%)
District's Proportionate share of the Net	V		
Pension Liability	\$ 48,695	\$ 39,868	\$ 32,610

**TRS Fiduciary Net Position** - Detailed information about the TRS's fiduciary net position as of June 30, 2019, is available in the separately issued TRS Comprehensive Annual Financial Report.

### Illinois Municipal Retirement Fund

### General Information about the Pension Plan

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

**Benefits Provided** - 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

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier I, the pension is increased by 3 percent of the original amount on January 1, every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier II benefits. For Tier II 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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier II, the pension is increased on January 1, every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Employees Covered by Benefit Terms* - As of December 31, 2019, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	8
Inactive Plan Members Entitled to but not Yet Receiving Benefits	11
Active Plan Members	4
	23

Contributions - As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2019 and 2020 was 11.81 percent and 15.33 percent, respectively. For the fiscal year ended June 30, 2020, the District contributed \$13,217 to the plan. 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.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</u>

The District's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

Changes in the District's net pension liability for the year-ended December 31, 2019, were as follows:

	TOTAL	PLAN	NET PENSION
	PENSION	<b>FIDUCIARY</b>	LIABILITY/
	LIABILITY	NET POSITION	(ASSET)
	(A)	(B)	(A) - (B)
alances at December 31, 2018	\$ 743,851	\$ 602,531	\$ 141,320
hanges for the Year:			
Service Cost	8,738	-	8,738
Interest on the Total Pension Liability	52,519	-	52,519
Changes in Benefit Terms	_	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	8,413	-	8,413
Changes of Assumptions	-	-	_
Contributions - Employer	-	10,711	(10,711)
Contributions - Employees	-	4,081	(4,081)
Net Investment Income	_	122,169	(122,169)
Benefit Payments, Including Refunds			
of Employee Contributions	(47,637)	(47,637)	_
Other (Net Transfer)		1,237	(1,237)
Net Changes	22,033	90,561	(68,528)
Balances at December 31, 2019	\$ 765,884	\$ 693,092	\$ 72,792

For the year ended June 30, 2020, the District disclosed pension expense of \$27,802. At June 30, 2020, the District disclosed deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	DE	FERRED	DEFERRED		
	OU'	TFLOWS	INFLOWS OF		
	RES	OURCES	RES	OURCES	
Differences Between Expected and Actual Experience	\$	3,576	\$	-	
Changes of Assumptions		-		-	
Net Difference Between Projected and Actual Earnings					
on Pension Plan Investments		57,292		91,906	
Total Deferred Amounts to be Realized in Pension Expense					
in Future Periods		60,868		91,906	
District Contributions Made Subsequent to the Measurement Date		9,692		-	
•					
Total Deferred Amounts Related to Pensions	\$	70,560	\$	91,906	

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

Amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

	NET
YEAR ENDED	DEFERRED
JUNE 30,	OUTFLOWS
2020	\$ (6,990)
2021	(11,110)
2022	2,989
2023	(15,927)
2024	_
	<u>\$ (31,038)</u>

Actuarial Assumptions - The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.50 percent.
- Salary Increases were expected to be 3.35 percent to 14.25 percent, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25 percent.
- Projected *Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017, valuation pursuant to an experience study of the period 2014-2016.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees). For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed form the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For *Disabled Retirees*, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The Long-Term Expected Rate of Return on pension plan investments was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

		PROJECTED RE	TURNS/RISK
	TARGET	ONE YEAR	TEN YEAR
ASSET CLASS	ALLOCATION	ARITHMETIC	GEOMETRIC
Equities	37.00 %	7.05 %	5.75 %
International Equities	18.00	8.10	6.50
Fixed Income	28.00	3.70	3.25
Real Estate	9.00	6.35	5.20
Alternative	7.00	••	
Private Equity	-	11.30	7.60
Hedge Funds	-	-	-
Commodities	_	4.65	3.60
Cash Equivalents	1.00	1.85	1.85
Total	100.00		

Single Discount Rate - A Single Discount Rate of 7.25 percent was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25 percent, the municipal bond rate is 2.75 percent, and the resulting single discount rate is 7.25 percent.

Sensitivity of the District's Net Pension Liability to Changes in the Discount Rate - The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25 percent as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

		CURRENT	
	1%	DISCOUNT	1%
	DECREASE	RATE	INCREASE
	(6.25%)	(7.25%)	(8.25%)
Net Pension Liability	<u>\$ 156,179</u>	\$ 72,792	\$ 2,310

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

**Plan Fiduciary Net Position** - Detailed information about the Plan's fiduciary net position is available in the separately issued IMRF Comprehensive Annual Financial Report.

### **Social Security**

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under social Security. The District paid the total required contribution for the current fiscal year of \$7,782.

### NOTE 7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The District participates in two Post Employment benefit plans other than pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and Egyptian Area Schools Employee Benefit Trust.

### **Teachers' Retirement Insurance Program**

#### Teacher Health Insurance Security Fund

Plan Description - The District participates in the Teachers' Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is 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. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which established the eligibility and benefit provisions of the plan.

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

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. 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" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp).

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 cover the actuarial costs to the THIS Fund that are not covered by the contributions from active members which were 1.24

### NOTE 7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)

percent of pay for the year ended June 30, 2020. State of Illinois contributions were \$4,568, and the District recognized revenue and expenditures of this amount during the year.

*District Contributions to the THIS Fund* - The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the District paid \$3,389 to the THIS Fund.

### Egyptian Area Schools Employee Benefit Trust

The District provides post-retirement health care benefits for retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health benefit plan. The retirees are responsible for the entire premium payment to obtain 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, 2020.

**Plan Description** - The District administers a single-employer defined benefit healthcare plan with coverage provided through the Egyptian Area Schools Employee Benefit Trust. The District's plan does not issue a separate publicly available financial statement.

Funding Policy - The contribution requirements for the District's plan may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance premiums as they occur. Insurance premiums are the same for retirees as for active employees, but the District requires retirees to contribute 100 percent of the premium for their desired coverage. Premiums vary depending on the benefits elected and covered family members. Although the amount charged to retirees includes 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 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 cashbasis expenditures reported by the District in regard to plan benefits for retirees.

#### NOTE 8. LONG-TERM DEBT

### Legal Debt Margin

The Illinois School Code limits the amount of indebtedness to 6.9 percent of the most recent available equalized assessed valuation of the District.

At June 30, 2020, the legal debt margin of the school district was as follows:

Assessed Valuation - Tax Year 2019	\$ 11,968,337
Debt Limit - 6.9 Percent of Assessed Valuation	\$ 825,815
Less: Long-Term Indebtedness Legal Debt Margin	<del>-</del> \$ 825,815

#### NOTE 9. INTERFUND LOANS AND TRANSFERS

There were no interfund receivables or payables for the year ended June 30, 2020. The District permanently transferred \$3,996 from the Working Cash Fund to the Education Fund. The permanent transfer represents an abatement of the Working Cash Fund and is allowable under Section 2010 of the School Code of Illinois. The transfer was made to help pay expenditures in the respective fund.

### NOTE 10. COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common interest-bearing checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

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

#### NOTE 11. OVER EXPENDITURES OF BUDGET

The following funds have over expended their budget for the year ended June 30, 2020:

• Municipal Retirement/Social Security Fund \$4,494

### NOTE 12. COMMITMENTS

#### Lease

The District leases a copier requiring payment of approximately \$194 per month under an operating lease that expires in March 2021.

At June 30, 2020, future minimum lease payments are as follows:

TILL DE DE IDED

YEAR ENDED		
JUNE 30,	AM	OUNT
2021	\$	1,746

The amount of \$2,328 was expended in the Educational fund under this agreement during the fiscal year 2020.

### NOTE 13. RISK MANAGEMENT

The District purchases commercial property, general liability, garage liability, automobile liability and physical damage, crime, school board legal liability, boiler and machinery, student accident, and workers' compensation insurance policies through Prairie State Insurance Cooperative to protect the District's assets from all risks. There have been no significant reductions in coverage during the fiscal year. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### NOTE 13. RISK MANAGEMENT (CONT'D)

The workers' compensation coverage is an assessable risk pool, whereby the District could be assessed additional premiums should a major catastrophic claim be filed against the funds. At June 30, 2020, the District is not aware of any such claims being filed.

The District elects to be self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. The District paid \$-0-during the year ended June 30, 2020.

#### NOTE 14. CONTINGENCIES

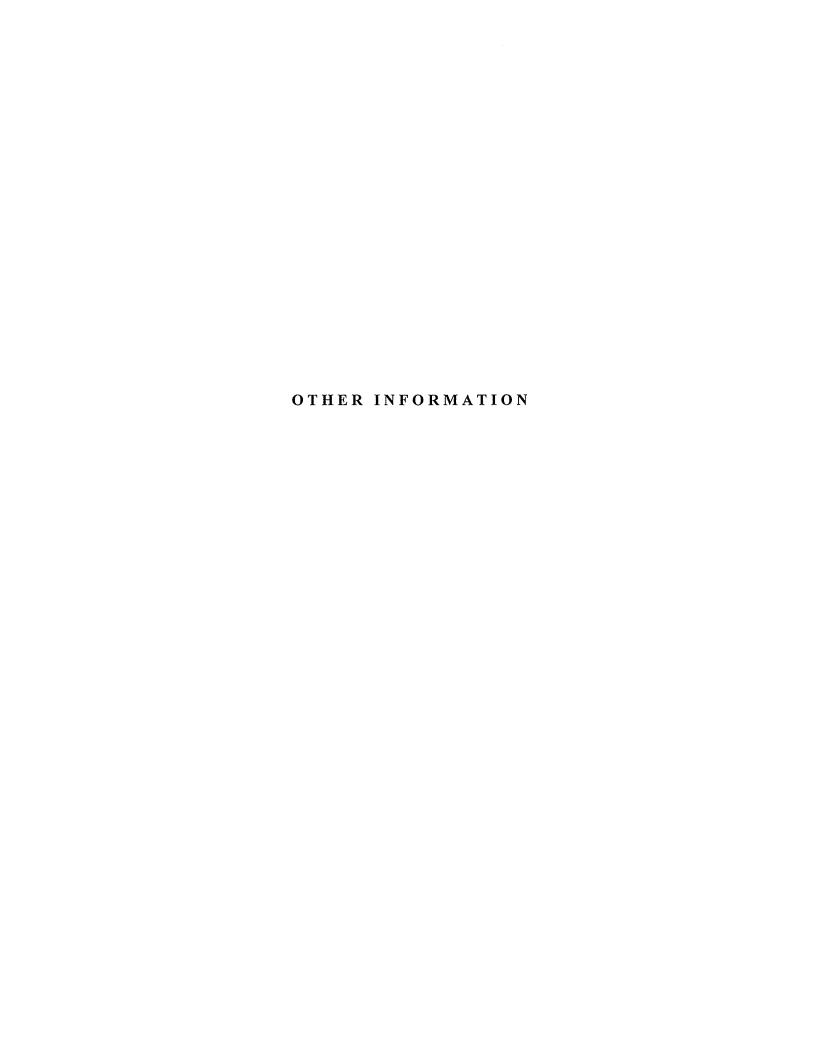
The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

On March 11, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak a pandemic. As a result, economic uncertainties have arisen, which are likely to negatively impact the revenues of the District. Other financial impact could occur though such potential impact is unknown at this time.

### NOTE 15. SUBSEQUENT EVENTS

### General Obligation School Bonds, Series 2020

A \$50,000 bond was issued on July 14, 2020. The bond provides \$10,000 for serial retirement of the principal amounts due on December 1, annually, beginning 2020 and continuing through 2024. The interest rate on the bonds is 2.00 percent with semi-annual payment dates of December 1 and June 1. Interest payments begin December 1, 2020 and end December 1, 2024.



### IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FISCAL YEAR ENDED JUNE 30,

	FISCAL TEAR ENDED JOINE 30,													
		2020	2019			2018		2017		2016		2015		
District's Proportion of the Net Pension Liability		*	0.0	0.0049153900%		0.0050232000%		0032299600%	0.00	095024700%	0.0	061897900%		
District's Proportionate Share of the Net Pension Liability State's Proportionate Share of the Net Pension Liability Associated with the District		*	\$	39,868 2,837,351	\$	39,153 2,682,160	\$	24,676 2,400,888	\$	75,009 2,938,599	\$	40,549 2,418,729		
Total		*	\$	2,877,219	\$	2,721,313	\$	2,425,564	\$	3,013,608	<u>\$</u>	2,459,278		
District's Covered-Employee Payroll	\$	368,373	<u>\$</u>	383,804	\$	364,534	<u>\$</u>	352,888	\$	341,595	\$	331,032		
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll Plan Fiduciary Net Position as a Percentage of the				10.4%		10.7%		7.0%		22.0%		12.2%		
Total Pension Liability				39.6%		40.0%		39.3%		36.4%		41.5%		

<sup>\*</sup> The amounts have not yet been provided by the Teachers' Retirement System of the State of Illinois.

# IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 SCHEDULE OF EMPLOYER CONTRIBUTIONS TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FISCAL YEAR ENDED JUNE 30,

	110011111111111111111111111111111111111													
		2020		2019	2018		2017			2016		2015		
Contractually-Required Contribution Contributions in Relation to the Contractually-Required	\$	2,137	\$	2,226	\$	2,114	\$	2,047	\$	1,981	\$	1,920		
Contribution Deficiency (Excess)	<u>\$</u>	(2,137)	\$	(2,226)	\$	(2,114)	<u>\$</u>	(2,047)	<u>\$</u>	(1,981)	\$	(1,920)		
District's Covered-Employee Payroll	<u>\$</u>	368,373	<u>\$</u>	383,804	<u>\$</u>	364,534	<u>\$</u>	352,888	\$	341,595	<u>\$</u>	331,032		
Contributions as a Percentage of Covered-Employee Payroll		0.58%		0.58%		0.58%		0.58%		0.58%		0.58%		

# IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 NOTES TO THE SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF EMPLOYER CONTRIBUTIONS TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

### NOTE 1. CHANGES OF ASSUMPTIONS

For the 2019, 2018, 2017, and 2016 measurement years, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit, but the rate sof increase in the 2018, measurement year were slightly higher.

For the 2015, measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

## IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

LAST 10 CALENDAR YEARS

•		(schedule to be built p									prospectively from 2014)										
Calendar Year Ending December 31,		2019		2018		2017		2016		2015		2014		2013		2012		2011		2010	
Total Pension Liability																					
Service Cost	\$	8,738	\$	10,552	\$	10,328	\$	10,612	\$	8,296	\$	10,953	\$	-	\$			\$	-	\$	-
Interest on the Total Pension Liability	•	52,519	-	51,226	-	51,279	•	49,312	•	45,718	•	44,822	-	_	•				-		-
Benefit Changes		· -		· -		-		_		´ <b>-</b>				-					_		-
Difference Between Expected and Actual Experience		8,413		7,913		1,345		9,590		38,153		(24,265)		-		-	-		-		-
Assumption Changes		· -		18,608		(20,175)		(9,810)		2,954		28,024		-			-		_		-
Benefit Payments and Refunds		(47,637)		(44,383)		(42,785)		(47,079)		(41,252)		(41,270)		-			-		-		-
Net Change in Total Pension Liability		22,033		43,916		(8)		12,625	_	53,869		18,264		_		•	-		-		-
Total Pension Liability - Beginning		743,851	_	699,935	_	699,943	_	687,318		633,449		615,185					<u>-</u>		-		_
Total Pension Liability - Ending (a)		765,884	_	743,851	_	699,935	_	699,943	_	687,318		633,449					<u>-</u>		<u>-</u>		-
Plan Fiduciary Net Position																					
Employer Contributions		10,711		13,799		13,206		13,227		12,350		9,585		_					_		_
Employee Contributions		4,081		4,250		4,185		3,858		3,942		3,559		-			-		-		_
Pension Plan Net Investment Income		122,169		(45,589)		112,940		39,303		2,745		33,776		-			-		-		-
Benefit Payments and Refunds		(47,637)		(44,383)		(42,785)		(47,079)		(41,252)		(41,270)		-					-		-
Other		1,237		16,164		(15,544)	_	3,219		34,440		(11,881)					-		-		
Net Change in Plan Fiduciary Net Position		90,561		(55,759)		72,002		12,528		12,225		(6,231)		-			•		-		-
Plan Fiduciary Net Position - Beginning		602,531	_	658,290		586,288		573,760		561,535		567,766		**		H	<u>-</u>		-	***************************************	
Plan Fiduciary Net Position - Ending (b)		693,092	_	602,531		658,290	_	586,288		573,760		561,535		**		•	_		<u>-</u>		
Net Pension Liability/(Asset) - Ending (a)-(b)	\$	72,792	<u>\$</u>	141,320	\$	41,645	<u>\$</u>	113,655	<u>\$</u>	113,558	\$	71,914	\$	**	<u>\$</u>		-	\$	-	\$	-
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		90.50%		81.00%		94.05%		83.76%		83.48%		88.65%		-			-		-		-
Covered Valuation Payroll	<u>\$</u>	90,692	\$	94,447	\$	92,994	\$	85,724	<u>\$</u>	87,594	\$	68,916	\$	_	\$	•	-	\$	-	\$	-
Net Pension Liability as a Percentage of Covered Valuation Payroll		80.26%		149.63%		44.78%		132.58%		129.64%		104.35%		-			-		-		-

# IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 MULTIYEAR SCHEDULE OF CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

### LAST 10 CALENDAR YEARS (SCHEDULE TO BE BUILT PROSPECTIVELY FROM 2014

CALENDAR YEAR ENDING DECEMBER 31,	DET	ACTUARIALLY DETERMINED CONTRIBUTION		CTUAL TRIBUTION	DEF	TRIBUTION FICIENCY XCESS)	VA	OVERED LUATION AYROLL	ACTUAL CONTRIBUTIO AS A % OF COVERED VALUATION PAYROLL	N —
2014	\$	8,353	\$	9,585	\$	(1,232)	\$	68,916	13.91	%
2015		12,351		12,350		1		87,594	14.10	
2016		13,227		13,227		_		85,724	15.43	
2017		13,205		13,206		(1)		92,994	14.20	
2018		13,799		13,799		_		94,447	14.61	
2019		10,711		10,711		-		90,692	11.81	

# IRVINGTON CONSOLIDATED SCHOOL DISTRICT NO. 11 NOTES TO THE SCHEDULE OF CONTRIBUTIONS SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2019 CONTRIBUTION RATE\* FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31, each year,

which are 12 months prior to the beginning of the fiscal year in which contributions are

reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method Aggregate Entry Age Normal

Amortization Method Level Percentage of Payroll, Closed

Remaining Amortization

Period

Non-Taxing bodies: Ten-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 24-year closed period. Early Retirement Incentive Plan liabilities: a period up to ten years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years).

Asset Valuation Method Five-Year Smoothed Market; 20 Percent Corridor

Wage Growth 3.25 Percent

Price Inflation 2.5 Percent

Salary Increases 3.35 Percent to 14.25 Percent Including Inflation

Investment Rate of Return 7.5 Percent

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition. Last

updated for the 2017, valuation pursuant to an experience study of the period 2014-2016.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully

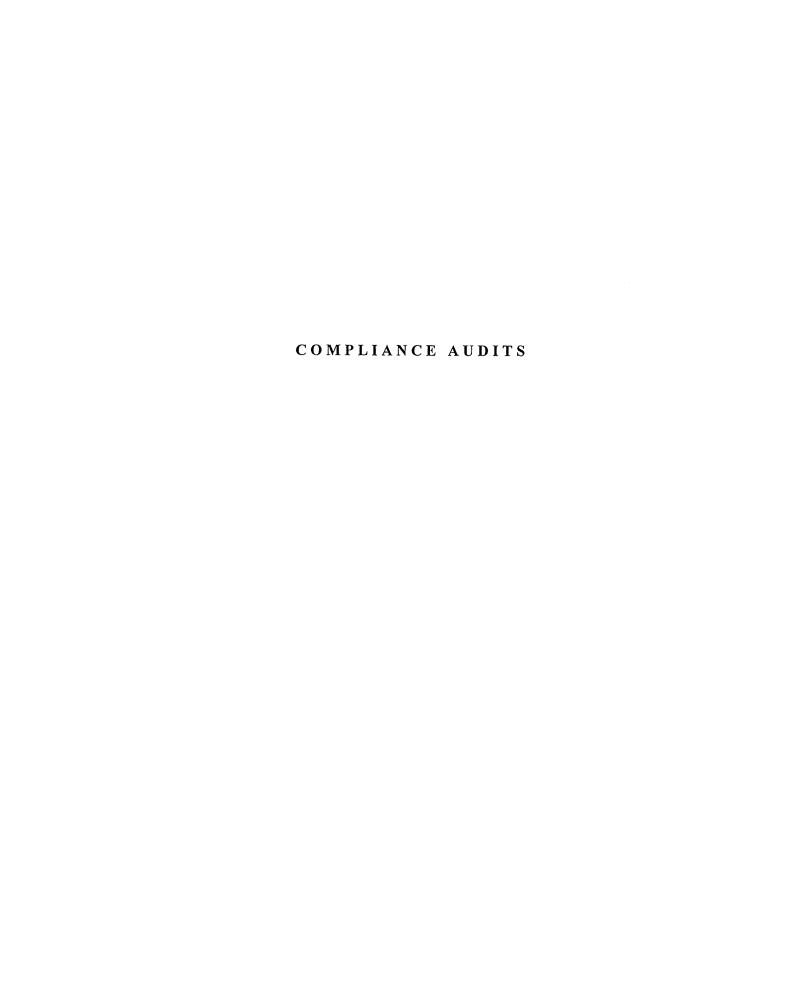
generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF

experience.

Other Information:

Notes There were no benefit changes during the year.

<sup>\*</sup> Based on Valuation Assumptions used in the December 31, 2017, actuarial valuation.





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

To the Board of Education Irvington Community Consolidated School No. 11 Irvington, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irvington Community Consolidated School District No. 11, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Irvington Community Consolidated School District No. 11's basic financial statements and have issued our report thereon dated October 9, 2020.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Irvington Community Consolidated School District No. 11's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Irvington Community Consolidated School District No. 11's internal control. Accordingly, we do not express an opinion on the effectiveness of the Irvington Community Consolidated School District No. 11's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies, item 2020-001.



To the Board of Education Irvington Community Consolidated School District No. 11 Irvington, Illinois

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Irvington Community Consolidated School District No. 11's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding 2020-002.

### Irvington Community Consolidated School District No. 11's Response to Findings

Irvington Community Consolidated School District No. 11's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Irvington Community Consolidated School District No. 11's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### Purpose of this report

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

Belleville, Illinois

Scheffel Boyle

October 9, 2020