GENERAL PURPOSE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

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Pehlman & Dold, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Joseph E. Pehlman, C.P.A. (1941-1984) Joseph B. Dold, C.P.A. (1953-2005) Robert E. Ritter, C.P.A., Retired J. Timothy Cravens, C.P.A., Retired

100 North Amos Avenue Springfield, IL 62702 217-787-0563 FAX 217-787-9266

July 7, 2020

To the President and Board of Education Pawnee Community Unit School District No. 11 Pawnee, Illinois

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying cash basis financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois, which comprise the statement of assets and liabilities arising from cash transactions, of each fund as of June 30, 2020, and the related statement of revenues received, expenditures disbursed, other sources (uses) and changes in fund balance, statement of revenues received, and statement of expenditures disbursed - budget to actual, for each fund, for the year then ended, and the related notes to the financial statements.

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. 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.

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

As described in Note 1, the financial statements are prepared by Pawnee Community Unit School District No. 11, Pawnee, Illinois, on the basis of 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 comply with the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Qualified Opinion

The District does not maintain a formal record system for the general fixed asset account group as shown on the statement of assets and liabilities arising from cash transactions. Capital assets of the District, as of July 1, 1966, were calculated by School District officials in accordance with guidelines promulgated by the Illinois State Board of Education. These valuations have been adjusted for transactions since July 1, 1966, and have been recorded in the fixed asset group of accounts. We did not attempt to establish these values.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects, if any, of the valuation of fixed assets as noted in the preceding paragraphs, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Pawnee Community Unit School District No. 11, Pawnee, Illinois, as of June 30, 2020, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Other Matters

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary schedules on pages 49 through 80, statistical section on pages 81 through 85, the information provided on pages 86 through 90, and the itemization schedule on page 94, are presented for the purposes of additional analysis and are not a required part of the financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 82 and per capita tuition charges on page 83, the supplementary information relative to pensions and other post-retirement benefits on pages 49 through 53, is the responsibility of management and has been derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements taken as a whole. The information on pages 82 through 83, and pages 86 through 87, is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 93 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on pages 89 through 90 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 82 and per capita tuition charges on page 83, and the supplementary information relative to pensions and other post-retirement benefits on pages 49 through 53, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

The accompanying consolidated year-end financial report (CYEFR), as required by the *Grant Accountability and Transparency Act (GATA), 30 ILCS 708* was subjected to auditing procedures applied by us in the audit of the June 30, 2020 financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2020, on our consideration of Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control over financial reporting and compliance.

Respectfully submitted.

PEHLMAN & DOLD, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Rehlma Doll, PC

SPRINGFIELD, ILLINOIS

Todd J. Anderson, C.P.A. Dorinda L. Fitzgerald, C.P.A. Jamie L. Nichols, C.P.A.

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100 North Amos Avenue Springfield, IL 62702 217-787-0563 FAX 217-787-9266

July 7, 2020

To the President and Board of Education Pawnee Community Unit School District No. 11 Pawnee, Illinois 62558

> 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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of Pawnee Community Unit School District No. 11, Pawnee, Illinois as of and for the year ended June 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated July 7, 2020, which was adverse because financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of States of America.

As described more fully in Note #1, Pawnee Community Unit School District No. 11 has prepared the aforementioned financial statements using accounting practices prescribed by the Illinois State Board of Education, which differ from accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 Pawnee Community Unit School District No. 11, Pawnee, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Pawnee Community Unit School District No. 11, Pawnee, Illinois' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pawnee Community Unit School District No. 11, Pawnee, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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.

Respectfully submitted,

PEHLMAN & DOLD, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Rehlmud Doll PC

SPRINGFIELD, ILLINOIS

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

Characteristics Act Concention Conce	Character Acc. Educational Acc. Educational Character	ASSETS		(10)	(20)	(30)	(40)				
Page 1157 120 1202.656 1203.656 12	130 130	(Enter Whole Dollars)	Acct.	Educational	Operations &	Debt Sarvices	(o)	(50) Municipal	(02)	(80)	(06)
Table Tabl	19 19 19 19 19 19 19 19				Maintenance		ransportation	Retirement/Social Security		Tort	Fire Prevention &
13 13 13 13 13 13 13 13	13	Cash (Accounts 111 through 115) 1		1000		:	:				Anger
13 13 13 13 13 13 13 13	13.0 13.0	Investments	120	713 230	/43,538	55,692	247,148	137,463	:		:
150 150	140 150	Faxes Receivable	130	(35)	: : : : : : : : : : : : : : : : : : : :		215,135			•	
150 150	15 15 15 15 15 15 15 15	interfund Receivables	140			To the second of the second of			00,100		258,372
100 120	100 100	Intergovernmental Accounts Receivable	150								The state of the s
17 17 17 17 17 17 17 17	100 170		160						norca		
137,443 137,	17.0 17.0		170								
Active & Leming) 100 2.7785,5555 74.43,598 55.607 1137,465 1137,4	Total & Limino) 100 2775,555 1	Prepaid Items	2 6						The state of the s		
Secure 10 2785,5555 748,538 55,6972 462,288 137,468 99,033 994,226 59,133	Section Sect	Other Current Assets (Describe & Itemize)	7 0							•	
Treatment 200 Tr	The state of the s	Total Current Assets	8	- 1	- (* · · · · · · · · · · · · · · · · · ·						
Particle 100	Parameter 200	ŀ		^	743,538	55,692	462,283	137.463			
2.00 2.00	100 100	Works of Art & Historical Transcreas					in the house		3.		438,652
220 220	220 220	land	210		i f	1				ì	
12.00 12.0	230 240 250	Building & Building Improved	220				•		•		
240 250 250 250 250 250 250 250 250 250 25	240 250	Site improvements 1-6	230	**							
Express 250	State Finds 250 25	Capitalized Existences	240								
Service Funds 340 Parment on Long-Term Debt 350 Parment on Long-Term Debt 350 Service Funds 400 400 400 400 400 400 400 400	Service Funds 260	Configuration 1	250								
Fervier funds: 340 115 Pagile 1 410 116 Pagile 1 420 117 Pagile 1 420 118 Pagile 1 420 118 Pagile 1 420 118 Pagile 1 420 1 420 1 420 1 420 1 478 1 48,556 1 462,283 1 137,463 1	Furnation to long-frem Duta 350 Parment on Long-frem Duta 350 4.10 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 6.50 6.50 7.10 7.20 7.	Construction in Progress	260	****							
Payment on Long-Term Debt 350 140 440 440 440 440 440 440 4	Payment on long-Term Debt 350 110	Amount Available in Debt Service Funds	340								
115 Payable 40 410 420 430 430 478 40 478 40 478 40 478 40 478 40 478 40 478 40 478 40 65,000 65,000 65,000 65,000 65,000 43 43 478 6 65,589 478 478 6 65,589 478 478 6 65,589 478 478 6 65,589 478 478 6 65,589 478 478 6 65,589 478 6 65,589 478 6 65,589 478 6 65,589 478 6 65,589 6 65,288 6 62,288 774 6 63,778 774 774 774 774 775 775 776 777 777 777 777 777 777 777	1st Payable 410 410 420 430 440 460 460 478 493 478 0 0 0 0 0 0 0 6 0 0 0 6 0 0 0 6 6 6 6 6	Amount to be Provided for Payment on Long-Term Debt	350								
12 12 13 13 13 13 13 13	11	Total Capital Assets									
110 420 430 430 430 430 430 430 430 430 430 43	12 12 13 14 15 15 15 15 15 15 15			:						•	-
110 Payable 410 410 410 420 410 420 420 420 420 430 440 420 430 440 420 430 440 420 430 440 420 430 440 420 430 440 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 430 420 440 4220 440 440 <td>115 Payable 410 420 400 400 400 400 400 400 400 478 400 478 900 478 900 90 90 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033</td> <td>Interfund Payables</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· .</td> <td></td> <td>***</td> <td></td>	115 Payable 410 420 400 400 400 400 400 400 400 478 400 478 900 478 900 90 90 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033 97,033	Interfund Payables						· .		***	
11 Payable	11 Payable 420 430 440 440 440 440 440 440 440 440 44	International content and the second	410								
440 440 440 440 440 440 440 440 440 440	440 440 440 440 440 478 660 70	Other B	420			A TOP AND ADDRESS MADE AND ADDRESS OF THE ADDRESS O				1	
440 478 480 480 478	440 440 450 460 478 400 478 400 478 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Payables	430							000,50	The second second second second
Account Labilities 470 A78 478 478 478 478 478 478 478	holdings 460 470 470 478 480 478 490 478 60 00 00 00 00 00 00 00 00 00 00 00 00	<u> </u>	440		The spinor of the state of the	The state of the s				* * * * * * * * * * * * * * * * * * * *	The second secon
Activated Labellities 490 478 0 0 0 0 0 0 65,000 65,000 66,500 67,000 67	470 478 480 478 490 478 490 478 490 478 490 478 490 478 490 478 490 478 490	Loans Payable	460								The same of the sa
holdings Current Liabilities 490 478 493 478 0 0 0 0 0 65,000 iteriors 433 478 0 0 0 0 0 65,000 iteriors (bilgation, Revenue, Other) 511 486,569 730 2,708,508 743,538 55,692 462,283 137,463 97,033 974,226 (5,577) 48alance 2,795,955 743,538 55,692 462,283 137,463 97,033 97,033 974,226 55,77)	holdings Current Liabilities 480 Current Liabilities 490 478 0 0 0 0 0 0 0 10 0 0 0 0 0	Salaries & Benefits Payable	, ₂ 2			1					
titabilities 499 478 0 0 0 0 0 0 0 65,000 0 65,0	training tabilities 490 478 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Payroll Deductions & Withholdings	0 0	-3							
130 137,463	Hearions 493 478 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Deferred Revenues & Other Current Liabilities	9 9	478					The state of the s		
fereral Obligation, Revenue, Other) 114 86,569 730 2,708,908 743,538 743,538 743,538 756,203 774,206 78,500 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000	fereral Obligation, Revenue, Other) 511 714 86,569 730 7,033 7,033 97,033 97,033 97,226 462,283 137,463 97,033 97,4226 462,283 137,463 97,033 97,226	Due to Activity Fund Organizations						* * * * * * * * * * * * * * * * * * * *			
tess 714 86,569 720 0 0 0 0 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 65,000 66,500 74,226 743,538 743,538 743,538 743,538 743,538 743,538 743,538 743,538 743,238 742,283 742,283 742,283 742,283 742,283 742,285 743,286 743,538	files (eneral Obligation, Revenue, Other) 511 66,569 743,538 55,692 462,283 137,463 97,033 974,226 d Balance 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226	Total Current Liabilities	3				1				
fereral Obligation, Revenue, Other) 5.11 7.14 86,569 7.43,538 7.43,538 7.43,538 7.43,538 7.43,538 7.43,538 7.55,692 7.708,208 7.43,538 7.55,692 7.708,208 7	eineral Obligation, Revenue, Other) 511 66,569 743,538 55,692 462,283 137,463 97,033 974,226 distance 2,735,955 743,538 55,692 462,283 137,463 97,033 974,226			478	0	0	0	0			
714 86,569 743,538 55,692 462,283 137,463 97,033 974,226 [5,577] 2.795,955 743,538 55,692 462,283 137,463 97,033 974,226 59123	714 86,569 743,538 55,692 462,283 137,463 97,033 974,226 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226	Long-Term Debt Payable (General Oblication Description of the Control of the Cont				•				65,000	0
714 86,569 730 2,708,908 743,538 55,692 462,283 137,463 97,033 974,226 [5,877] 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226 59123	714 86,569 743,538 55,692 462,283 137,463 97,033 974,226 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226	Total Long-Term Liabilities	511								
714 86,569 743,538 55,692 462,283 137,463 97,033 974,226 (5,877) 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226 59123	714 86,569 743,538 55,692 462,283 137,463 97,033 974,226 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226										
730 2,708,908 743,538 55,692 462,283 137,463 97,033 974,226 (5,877) 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226 59123	730 2,708,908 743,538 55,692 462,283 137,463 97,033 974,226 2,795,955 743,538 55,692 462,283 137,463 97,033 974,226		714	86.569	distribution of the second		7				
2,795,955 743,538 55,692 462,283 137,463 97,033 974,226 [5,577]	2,795,955 743,538 55,692 462,283 137,463 97,033 974,226	Unreserved Fund Balance	730	3 709 909	* 1				97 033		
2,795,955 743,538 55,692 462,283 137,463 97,033 974,226 59173	55,692 462,283 137,463 97,033 974,226	Investment in General Fixed Assets		2,706,508	743,538	55,692	462,283	137 463			438,652
55,692 462,283 137,463 97,033 974,226 59173	55,692 462,283 137,463 97,033 974,226	Total Uabilities and Fund Balance							9/4,226	(2,877)	
97,033 974,226 59173	97,033 974,226	The second of th		2,795,955		55,692	462 283	1000			
						1 44 64 1 1 1 1 1 1		137,463		59 173	

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

(Enter Whole Dollars)	Acct.			
		Agency Fund	General Fixed Assets	General Long-Term
CURRENT ASSETS (100)		:		Debt
The second of th				
Cash (Accounts 111 through 115) 1		177 670		
Investments	130	610/11		
Taxes Receivable		079	. *5	
Interfund Receivables	130			
Interpovernmental Accounts Banding Ma	140			
HOPAIN A CONTRACT OF THE PROPERTY OF THE PROPE	150			
Under Receivables	160			
Inventory	170			
Prepaid Items	9 9	1		
Other Current Assets (Describe & Itemina)	790			
Total Current Assets	130			
CAPITAL ASSETS (200)		178,289		
Modelle at the Commence of the				
Works of Aft & Mistorical Treasures	210			
Land	220			
Building & Building Improvements	230		68,728	
Site Improvements & Infrastructure	g : g		8,975,115	
Capitalized Equipment	740		943,835	
Construction in Progress	250		1,084,590	
Amount Available in Debt Service Funds	260			
Amount to be Desirable 6-10	340		The supplemental property of the supplemental	55 602
Total Cartest A	350			200,000
Control Copilian Assets		•	11 077 268	000,000
CURRENT LIABIUTIES (400)			41017,000	000,050
Interfund Payables	919			j
Intergovernmental Accounts Payable	730			
Other Payables	926			
Contracts Payable	430			
Loans Payable	440			
Salaries & Benefits Pavable	460			
Payroll Deductions & Wathholding	470			
Deferred Revenues & Orban Currons Laborator	480			:
Due to Activity Find Organization	490			
Total Corresponding Light Little	493	178,289		
Sallingari ina ma		178,289		
LONG-TERM UABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)			The second secon	The second secon
Total Long-Term Liabilities	1			230,000
Reserved Fund Balance		:		530,000
Unreserved Fund Balance	/14			
Investment in General Fixed Access	730			
Total Intilities and the second of the secon			11.072.268	
total Liabilities and Fund Balance		entropies e compa		

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2020

		•								
Description		(10)	(20)	(30)	(40)	(05)	(09)	(02)	108)	
(Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Control		•		(96)
RECEIPTS/REVENUES			The state of the s			Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
LOCAL SOURCES							-			
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,800,080	542,186	197,775	174,173	280,414	323.275	EA 000		
STATE SOURCES	0008	36,416	0		0			94,098	679,236	45,770
FEDERAL SOURCES	0000	683,331	0	0	41,337	· c				
Total Direct Receipts/Revenues	5	274,182	0	0) C	0	. 0	0	0
Receipts/Revenues for "On Behalf" Payments 2	3008	4,794,009	542,186	197,775	215,510	280,414	323.225	0 000 12	0	0
Total Receipts/Revenues		2,404,537		***				DCA'LC	6/9,236	45,770
DISBURSEMENTS/EXPENDITURES		1,136,346	542,186	197,775	215,510	280,414	323,225	54.098	250.023	
Instruction	1000								0/3/20	45,770
Support Services	2000	3,344,380				128,395		· · · · · · · · · · · · · · · · · · ·		
Community Services	3000	910,602	517,701		260,302	133,186	238.540			
Payments to Other Districts & Governmental Units	2004	0	0		0	0			611,380	67,326
Debt Service	900	694,879	0	0	0	0	•			
Total Direct Disbursaments/Expenditures	POPE .	0	0	186,144	0	0			0	o ,
Disbursements/Expenditures for "On Behalf" Payments		4,545,60 <u>1</u>	517,701	186,144	260,302	261,581	238 540		0	0
Total Disbursements/Expenditures	4180	2,404,537	0	0	0	C	Ortification of the second	12 12 14	611,380	67,326
Excess of Direct Receipts/Revenues Over (Under) Direct Dichursamants/I		7,354,398	517,701	186,144	260,302	261,581	238 540		0	0
OTHER SOURCES/USES OF FUNDS		(155,852)	24,485	11,631	(44,792)	18.833	04.000	Control of the contro	611,380	67,326
OTHER SOURCES OF FUNDS (7000)					•		04,000	54,098	67,856	(21,556)
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund 12							*.			
Abatement of the Working Cash Fund 12	7110									
Transfer of Working Cash Fund Interest	7130		The second secon							
Transfer Among Funds	7130	8,029					Section of the second section in			
Transfer of Interest	7140						3 3			
Transfer from Capital Project Fund to O&M Fund	7150			The second section was a second section.	. :					
Transfer of Excess Fire Prevention & Safety Tay and Internet numbers of	7160			,						
Transfer to Evere City Demonstra of the								**		
Fund	7170			The second second						
SALE OF BONDS (7200)				*****		*				
Principal on Bonds Sold										
Premium on Bonds Sold	7210									
Accrued Interest on Bonds Sold	077/					:				
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			:	3,996					
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0			* * * * * * * * * * * * * * * * * * * *			
Transfer to Date Control of Pay Principal on Revenue Bonds	7600		!	0			*,* .s	• -		
Transfer to Control Service Fund to Pay Interest on Revenue Bonds	7700	•		0 0						
	7800			5		1				
Jassified Elsewhere	7900				:		0			
	7990									
OTHER USES OF FUNDS (8000)		8,029	0	0	3,996	c			: .	
The second secon) 	0	0	0	0

The sector to it.

BASIC FINANCIAL STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2020

lars) US (8100) Und ²²		(07)	(20)	(30)	(40)	*				
lars) US (8100) Und ¹²					3	(20)	(09)	(07)	(80)	(06)
(pun) 50)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	t t	Fire Prevention &
pun,					The state of some says to be be some says as a second	Security			Í	Safety
	8110								The same of the sa	
	8120							O		
The second secon	8130		•					8,029		
	8140			1	-					
I fansier from Capital Project Fund to O&M Fund	8150						1			
	8160						o			
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Date Society										
	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410		1				1.00			
Ion Capital Leases	8420	A STORY CONTRACTOR	The state of the s							0
	8430									٠
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	The State of the S	100000000000000000000000000000000000000							
Section of the section of	8510	The state of								
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520					':				
	8530		1			,				٠.
Leases	2 6	The state of the state of	- 1940 - 1717-1864							
	0340									
on Revenue Bonds	0100							٠		
					-					
Sonds		Active experience of	- 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				•	***		
	110									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds 8720	2 2	A CONTRACTOR OF THE PROPERTY O	A Secretary Comment			. 1.7.				
	1	William Control of the Control of th								
Bonds	: : : §		100000000000000000000000000000000000000		•					
		The state of the s								
Grants/Reimbursements Pledged to Pay for Capital Projects	20	The second secon	11.00							
	30	The second secon				14.1	5			
The second secon	. 6		***							
Principal on ISBE Loans	10	**************************************						•		
here	,					The state of the s				
Total Other Uses of Funds	711			A CONTRACTOR OF THE STATE OF TH	The state of the same of the s	The second secon				Continue of the second
Total Other Sources/Uses of Funds	? :	o	0	0	0	0	0	8 039		THE STATE OF THE PARTY.
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		8,029	0	0	3,996	0		(0,00)	0	0
Expenditures/Disbursements and Other Uses of Funds		(147,823)	24,485	11 631	(40.704)			(676.6)	0	0
rung balances - July 1, 2019 Other Changes in Fund Balances - Increases (Decreases) (Describe & Iramina)		2,943,300	719,053	44,061	503,079	18,833 118,630	84,685	46,069	67,856	(21,556)
Fund Balances - June 30, 2020		- 1				00000	12,348	928,157	(73,733)	460,208
The Committee of Administration of the Committee of the C	:	2,795,477	743,538	55,692	462,283	137,463	97,033	976 A7P	1000	
									() (8(6)	438,652

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020

The second secon		(10)	מין מין מס	S ENDING JUN	= 30, 2020					
Description (Enter Whole Dollars)		<u>.</u>	(0.5)	(105)	(40)	(50) Musicipal	(09)	(02)	(80)	(06)
	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	to.	Fire Prevention &
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		-				Security				Safety
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120)	:	1,578,230	428 695	107 567						:
Leasing Purposes Levy	1130	10,459		305'75	1/1,54/	68,370		37,344	670,241	37,344
Special Education Purposes Levy FICA/Medicare Only Purposes Levies	1140	34,309								
Area Vocational Construction Purposes Levy	1160		1			151,815				
Summer School Purposes Levy	1170									
Total Ad Valorem Taxes Levied By District	1190			:						
PAYMENTS IN LIEU OF TAXES	1200	1,622,998	428,695	197,562	171,547	220,185	0	37,344	670.241	27.0
Mobile Home Privilege Tax	1210		100000000000000000000000000000000000000						!. ! !	‡
Payments from Local Housing Authorities	1220					ř.		The state of the s		1
Corporate Personal Property Replacement Taxes	1230	1,974,068	105,000			0000		The state of the s	1	
Total Payments in Lieu of Taxes	1290					00000				
NOLLIOL.	930	1,974,068	105,000	0	0	000'09	0	. 0	:	:
Regular - Tuttion from Pupils or Parents (In State)	0000						The same of the sa		.	o'
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (in State)	1313	The Control Supply Supply of the Control of the Con					• •			
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuttion from Pupils or Parents (in State) Summer Sch - Tuttion from Other Districts (in second	1321			- tag						
Summer Sch - Tuitlon from Other Sources (in State)	1322	Process of the second second second second second								
Summer Sch - Tultion from Other Sources (Out of State)	1323		• .							
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuitlon from Other Districts (In State)	1332									
CIE - fution from Other Sources (in State)	1333									
Special Ed. Tuttion from Punits or Broads (1)	1334			:		. *				
Special Ed - Tuition from Other Districts (In State)	1341									
Special Ed - Tuition from Other Sources (In State)	1342	100000000000000000000000000000000000000							2 11	
Special Ed - Tuttion from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (in State)	1351			1.						
Adult - Tuition from Other Districts (in State)	1352									
Adult - Tuttion from Other Sources (In State)	1353									
Total Tuition	1354									
TRANSPORTATION FEES	1400	0			én	N .				
Regular - Transp Fees from Pupils or Parents (in State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412				* :					
Regular - Transp Fees from Other Sources (in State)	1413		***							
Regular Transp Fees from Other Sources (Out of State)	1415		• •		121					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1416									
Summer Sch - Transp. Fees from Other Districts (In State)	1422							-1.49		
Summer Sch - Transp. Fees from Other Sources (in State)	1423									
CTE - Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)	1424									
CTE - Transp Fees from Other Districts (in State)	1431									
CTE - Transp Fees from Other Sources (in State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434		3 7 - 1 - 1							
Special Ed - Transp Fees from Pupils or Parents (in State) Special Ed - Transp Fees from Other Districts (in seves)	1441	* *		:				**		
Special Ed - Transp Fees from Other Sources (In State)	1442					ά				
Special Ed - Transp Fees from Other Sources (Out of State)	1443				. *					
07										
2					T				,	

The nates to the fire-city - tales.

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020

			FOR THE YEA	FOR THE YEAR ENDING JUNE 30, 2020	IE 30, 2020					
Description (Enter Whole Bullings)		(DC)	(20)	(30)	(40)	(05)	(09)	(70)	(88)	(06)
(Spung Spung	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Morbino		Fire Prevention &
Adult - Transp Fees from Pupils or Parents (In State)	1451					Security	ension much	working Cash	Tort	Safety
Adult - Transp Fees from Other Districts (In State)	1452			,						
Adult - Transp Fees from Other Sources (In State)	1453									
Total Transportation East	1454				and the same of the same of					
EARNINGS ON INVESTMENTS	troo			•	0					
Interest on Investments	1510									
Gain or Loss on Sale of Investments	1520	75,267	456	213	1,238	229		16,754	703	8.436
Total Earnings on Investments		52,567	456	213	1 238	. 6	:			
FOUD SERVICE	1600			had and the common and and and the	D	677	0	16,754	703	8,426
Sales to Pupils - Lunch	1611	39,979								
Sales to Publis - A la Carta	1612									
Sales to Pupils - Other (Describe & Itemize)	1613		•							
Sales to Adults	1630	2,459			•					
Other Food Service (Describe & Itemize)	1690	3,086								
Total Food Service		45,524								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	15.481					:			
Admissions - Other (Describe & Itemize)	1719	10,401						٠		
BACK CALL	1720	10,850								
Other District (School Activity Revenue Describe Business	1730		- Complete C	. 71						
Total District/School Activity Income	1790	3,035								
TEXTBOOK INCOME		79,366	0			***				
Textbooks	1800					**			4.7	
thooks	1811	54,299								
1 Textbooks	1812	1								
& temite)	1819									
A CONTRACTOR OF THE PROPERTY O	1821									
	1822							• • •		
Sales - Adult/Continuing Education Textbooks	1823		1							
The same of the sa	1829									
The second secon	1890							٠		
OTHER REVENUE FROM LOCAL SOURCES	1900	24,239								
	1910					¥,				
	1920									
Impact Fees from Municipal or County Governments	1930	848	and the second of the second o		1	:				
The second secon	1940									
F Districts	1950			The second secon			7 ·			
	1970									
	1980	2,415	The second secon							
Proceeds	1983									
rayment from Uther Districts Sale of Vorational Projects	1991	10,962					323,225			
& temize)	1992							*8 *		
	1993	1,250								
		21,258	8,035	0	1,388				8,292	
	1000	3,800,080	542,186	197.775	174 172	0	323,225	0	8,292	0
FLOW-THROUGH RECEIPTS/ REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT TO ANOTHER DISTRICT.			The company of the first of the company of the comp		E/1/1/2	280,414	323,225	54,098	679,236	45,770
Flour through Beneature from East 2										
	2100	8,119								
	2200						•		74. V	
· · · · · · · · · · · · · · · · · · ·	3	78,297				i ,	vir e			

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020

	:	101))					
2	,	(nT)	(20)	(30)	(9	(20)	(00)	(0.1)		:
Description (Enter Whole Dollars)			Onerstion 9			Minicipal	(00)	(0/)	(80)	(06)
	Acct #	Educational	Maintenance	Debt Services	Transportation	Reti	Capital Projects	this still man the state of		Fire Prevention P
Total Flow-Through Receipts/Revenues from One District to Another District	2000			1		Security	enalou i pudan	working Cash	Tort	Safety
RECEIPTS/REVENUES FROM STATE SOURCES (3000)	3	36,416	o .	1	0			: :		
UNRESTRICTED GRANTS-IN-AID (3001-3099)		3						•		
Evidence Based Funding Formula (Section 18-8.15)	3001									:
General State Aid - Hold Harmless/Supplemental	3002	505,693								
Reorganization Incentives (Accounts 3005-3021)	3005	:								
General State Aid - Faxt Growth District Grant	3030			1					:	
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	: : : : : : : : : : : : : : : : : : : :								
lotal Unrestricted Grants-In-Aid		505,693	0							
RESTRICTED GRANTS-IN-AID (3100 - 3900)				A STREET STREET		0	. 0		!	
SPECIAL EDUCATION										
	3100	44.000				•				
Children Requiring Sp ED Services	3105	41,008								
	3110			t.						
	3120	רניסטר								
nmer Individual	3130	770'07								
	3145				The second secon					
Special Education - Other (Describe & Itemize)	3199			;	***************************************					
Total Special Education	.). 	66.630		š		•.				
CAREER AND TECHNICAL EDUCATION (CTE)	1		o		0					
The second secon	3200									
ary Program Improvement (CTEI)	3220									
	3225									
	3235	4.777								
Tright community and the control of	3240									
	3270			** *						
CTE - Other (Describe & Itemize)	3299	1								
cal Education		4 777						٠		
BILINGUAL EDUCATION		and the second second second second				0				
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310			*						
Total Billngual Ed										
A CONTRACTOR OF THE PROPERTY O	d.	The arrangement age of the				. 0				

The notice to the financial case.

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020

		101		LINGUES SONE SO, EUCL	ב אח, בטבט					
Description fractional and a second		(OT)	(07)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
State Free Lunch & Breakfast	3360	1 001				Security			į	Safety
	3365	110/1								
Driver Education	3370	5.070	* THE STATE OF THE							
Adult Ed (from ICCB)	3410	The second of the second								
Adult Ed - Other (Describe & Itemize)	3499			17.17		The statement of the state of				
() 1000 · 1000		The second of the second								
Transportation - Regular and Vocational	3500					***************************************				
	3510				12,765					
Transportation - Other (Describe & Itemize)	3599				28,572					
4		0			100					
Learning Improvement - Change Grants	3610	The second secon	The same and annually		4T,537	0				
Scientific Literacy	3660	The property of the same	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		5					
ducation	3695	The formation of the second of	Control of Section 2 Section 2			新年的特				
Early Childhood - Block Grant	3705	99.400	: : : : : : : : : : : : : : : : : : : :			The second secon				
	3766		The second secon		\$	Party and a most of	-			
	3767	The state of the s	The second second second second							=
School Safety & Educational Improvement Block Grant	3775					7 i i i i i i i i i i i i i i i i i i i	The second secon	-		
	3780	**************************************	The state of the s	The control of the co			The state of the s			
State Charter Schools	3815	Commence of the second	The second of th		:					76.4
Extended Learning Opportunities - Summer Bridges	i	A STATE OF THE PERSON NAMED IN COLUMN TO STATE OF THE PER								
Infrastructure Improvements - Planning/Construction	30,00									
School Infrastructure - Maintenance Projects	3000	. đ	The second section of the second							
Scriba & Itamica)	9									
Total Restricted Grants-In-Ald	n i	750				The state of the s				
100 mm	1000	1/7,638	0	0	41,337	0	0	0		
and the second of the familiar formers because the second of the second		683,331	0	0	41,337	0	0	0		>
NECESIF 13/ NEVENUES FRUIM PEDERAL SOURCES (4000)								The second secon)
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)								-5 -1		
	4001							The second second		
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Hamisa)	4009	The second secon							1	
Total Unrestricted Grants-In-Aid Received Directly from the Endant Coun	. - ;	-					***********			
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVET (AGRE AGON)		0	0	0	0	0	0	0	0	
					•		1	The second secon		
n (Impact Aid)	4045									
**	4050			`.						
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & A	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0			C					
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	1	1		•	•	0	0			0
VIII.								* ****		
fexibility Formula	4100							•••		
Inte V - District Projects	4105						·			

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020 (10) (30) (40)

1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1) [2]	10 1 1 E E E E E E E E E E E E E E E E E	בועטואפ טטאב	20				
Description (Enter Whole Dollars)		(ar	(20)	(30)	(40) (50)	(09)	(02)	(08)	(06)
	Acct #	Educational	Operations &	Debt Services	Transportation Retirement/ Social	Capital Projects	Working Cash	tol	Fire Prevention &
Title V - Rural Education Initiative (REI)	4107				Security		0	ž	Safety
Title V - Other (Describe & Itemize)	4199				C				
Total Title V		0	c		The same of the sa				
FOOD SERVICE					O O O O O O O O O O O O O O O O O O O				
Breakfast Start-Up Expansion	4200								
National School Lunch Program	4210	60,236			:				
Special Milk Program Chool Bookface Books	4215								
Summer Food Service Program	4220	14,541							
Child Adult Care Food Program	4225	13,212				. 21			
Fresh Fruits & Vegetables	4240	2,152		• •					
Food Service - Other (Describe & Itemize)	4299	:	,						
Total Food Service		90,141			* * * * * * * * * * * * * * * * * * *				
Title I- Low Income	4300	165 880					• .,		
Title I - Low Income - Neglected, Private	4305			. 4	The second secon				
Title I - Migrant Education	4340								
The I - Uther (Describe & Itemize)	4399	1,509		i,	the second state of the se				
- Note that the control of the con		167,389	0		0				
Title W. Cofe B. Dane Front College College				·.	A CONTRACT OF THE PARTY OF THE				
Title IV - 21st Century Committees Conserved	4400	1,314					**		
Title IV - Other (Describe & Hamisa)	4421				The second secon				
Total Title IV	4499	A CONTRACTOR OF THE CONTRACTOR			The state of the s				
FEDERAL - SPECIAL EDUCATION	- 13 - 13 - 13	1,314	0	!	0	***			
Fed - March February Constitution Proceedings Proceedings Procedure Pr				ŧ .	The second secon				
Fed - Spec Education - Pracehool Disressions	4600				The state of the s	****			
Fed - Spec Education - IDEA - Flow Through	4605	1			The second secon				
Fed - Spec Education - IDEA - Room & Board	4620				The second secon				
Fed - Spec Education - IDEA - Discretionary	4620				and the state of t				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4630		4		The second secon				
Total Federal - Special Education	}:								
CTE - PERKINS			D		0				
CTE - Perkins - Title IIIE - Tech Prep	4770				1 4 - e				
CTE - Other (Describe & Itemize)	4799	1							
Total CTE - Perking		0	0		F C				
Federal - Adult Education	4810	* * * * * * * * * * * * * * * * * * *	19 4 = 100 100 100 100 100 100 100 100 100 100		O The second of				
ARRA - Title I - Low Income	4850				The second secon				
ARRA - Title I - Neglected, Private	4851				The second secon	1	1		
ARRA - Title 1 - Delinquent, Private	4852	1.				:			
ARRA - Title I - School Improvement (Part A)	4854	* · · · · · · · · · · · · · · · · · · ·						***************************************	
ARRA - Title I - School Improvement (Section 1003g)	4855				***************************************			*	
ARRA - IDEA - Part B - Preschool	4856						8		
ARRA - IDEA - Part B - Flow-Through	4857				The second secon				
ARRA - Title IID - Technology-Formula	4860								
ARRA I III E Technology-Competitive	4861			-	The second secon				
ARRA - Child Nutrition Equipment Assistance	4862			:					
Impact Ald Formula Grants	4864				1				
Impact Aid Competitive Grants	4865								
Qualified Zone Academy Bond Tax Credits	4866								
Qualified School Construction Bond Credits Right America Bond To Contain	4867								
Build America Bond lateract Reimburcament	4868								
ARRA - General State Aid - Other Govt Services Stabilization	4869							:	1
Vincental and the second secon	40/0								

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING. JIME 30, 2020

!	(20)
₹E 30, 2020	(40)
ENDING JUN	(30)
FOR THE YEAR	(20) (30) (40)
	(10)

Description (Enter Whole Dollars)	Acc #	Educational	Operations &			Municipal	(09)	(70)	(80)	(06)
			Maintenance	Debt Services Tran	Transportation Re	ocial	Capital Projects	Working Cash	Tort	Fire Prevention &
Other ARRA Funds - II	4871		:		:	Security		•	<u>.</u>	Safety
Other ARRA Funds - III	C-04									and the second s
Other ARRA Funds - IV	2704									
Other ARRA Funds - V	400k	:		1	. :					
ARRA - Early Childhood	1004					!				No. of Concession, Name of
Other ARRA Funds VII	2,04									
Other ARRA Funds VIII	40/0									
Other ARRA Funds IX	4070									
Other ARRA Funds X	9/95	:	:							
Other ARRA Funds Ed Job Fund Program	4880		: :		2					
Total Stimulus Programs							2			
Race to the Top Program	4901		0	0	0	0	0			
Race to the Top - Preschool Expansion Grant	COOK	Arthur Caller Aprile								
Title III - Immigrant Education Program (IEP)	4905	ent contractor.	Control of the contro	Company of the Compan						
fitte III - Language Inst Program - Limited Eng (LIPLEP)	4909			1 3 3 A						
McKinney Education for Homeless Children	4920			7 m 2 m 2 m						
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4937	7 978								
	4960									
State Assessment Grants	4981			# 1						
Grant for State Assessments and Related Activities	4987	40		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1						
	4991	7.410		3 3			,			
Medicaid Matching Funds - Fee-for-Service Program	7	266	The same New World as				**			
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998			5. 3. 2.						
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	1	274 103								
Total Receipts/Revenues from Federal Sources	4000	724,102	3 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4	0	0	0	0		0	•
Total Direct Receipts/Revenues	The state of the s	781'4/7	0	O STATE STATE OF THE PARTY OF T	0	0	0			O
4/4	The second section of the second section of the second section	4,794,009	542.186	197 775	716 610		The state of the s	1. 10 1. 11 1. 11 1. 11 1. 11 1. 11 1. 11	> :	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020

The second secon		(100)	(200)	(300)	(400)	(200)	(009)	(2001)	(008)	1000)	:
DESCRIPTION (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	9
10 - EDUCATIONAL FUND (ED)	and the same of th				and the same of th	terrino - communicament propagati proprincipalista		Equipment	Benefits		1a%nna
INSTRUCTION (ED)	1000			med a statement of management of the statement of the sta					Address of Address of the Spinister (Spinister and Labor & Spinister)		
Regular Programs	1100	2,025,789	230,697	5,709	44,740	6,750					:
Pre-K Programs	1115									00,010,000	2,367,198
Special Education Programs (Functions 1200-1220)	1200	219 684	14,624	1,098						141,860	148,510
Special Education Programs Pre-K	1225	100	67473							243,163	268,275
Remedial and Supplemental Programs K-12	1250	36,586	1.232	24 371		r r	:			0	
Remedial and Supplemental Programs Pre-K	1275			1/5/27	295,542	057'/				158,781	169,904
Adult/Continuing Education Programs	1300								The second of the second of	0	1,000
CTE Programs	1400	214,203	31.244	2 652	000	: 00				0	
Interscholastic Programs	1500	134,898	275	17 509	2,113	40,780				296,995	308,956
Summer School Programs	1600	8,751	2	000	/80′/7		1,295		- 4	181,064	186,839
Gifted Programs	1650					\$" 1		1		8,832	12,446
Driver's Education Programs	1700					1		1	The second secon	0	
Bilingual Programs	1800		1							0	
Truant Atternative & Optional Programs	1900					1				0	
Pre-K Programs - Private Tuition	1910			1			1		Control of the contro	0	
Kegutar K-1.2 Programs - Private Tuition	1911								•	0	
Special Education Programs K-12 - Private Tuttion	1912						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0	
Special Education Programs Pre-K - Tultion Remedial/Gundametal Bease	1913								1	0	:
Pomodial (Kranical Programs K-12 - Private Jurion	1914						1			o (
Adult/Continuing Education Bosons of The Trees	1915						*		Manageon C 1 (g)	0 (
TE Programs Delicated Training	1916			**)	
Interchalatic Programs, Private Tuttion	1917									o` 0	
Summer School Programs - Private Tuitlon	1918					,					
Gifted Programs - Private Tuition	9191	ā								olo	
Bilingual Programs - Private Tuttion	1421					:				0	
Truants Alternative/Optional Ed Progms - Private Tuttion	1922									0	
Total Instruction ¹⁰	1000	2,766,049	301.632	51 340	160 304	707 43				0	
SUPPORT SERVICES (ED)	2000				+07'COT	24,780	1,295	0	0	3,344,380	3,463,128
SUPPORT SERVICES - PUPILS	:									!	
Attendance & Social Work Services	2110										
Guidance Services	2120	84 467	16 700	***************************************			•			0	
Health Services	2130	9.857	18		132					100,379	101,289
Psychological Services	2140				202		:		The second secon	10,258	10,567
Speech Pathology & Audiology Services	2150		The second second second							D	
Other Support Services - Pupils (Describe & Itemize)	2190								Marriage August 114 A. C. C. W. St. C. C. C.	0	
lotal Support Services - Pupils	2100	94,324	15,798	0	515	0	C			0	
SUPPORT SERVICES - INSTRUCTIONAL STAFF						į			O	110,637	111,856
Improvement of Instruction Services	2210		367	25.768	1						
Educational Media Services	2220	44,544	11,087		3.219					26,135	43,815
Assessment & Testing	2230			9,970				;	* 1	58,850	61,331
lotal Support Services - Instructional Staff	2200	44,544	11,454	35,738	3,219	0	c			9,970	8,902
SUPPORT SERVICES - GENERAL ADMINISTRATION						ı): ,		>	94,955	114,048
Board of Education Services	2310			27,280	2.867		200				
Executive Administration Services Special Area Administration Services	2320	138,654	12,833	222			1,445		1	33,543	35,700
	7360.						į			101/201	029,251
Tort Immunity Services	2370						ı) :	
Total Support Services - General Administration	2300	138,654	12,833	27.502	7.867	c		1		0	
				· · · · · · · · · · · · · · · · · · ·			iroʻr) 	0	186,697	188,320

The notes to the financial ctatamonts are an interest and after and

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020

	\$ \$ \$	(100)	(2001)	(300)	(0)		1		3		
Description (Enter Whole Dollars)			Employee	Purchased	Cumiliar	(ons)	(009)	(200)	(800)	(006)	
		Salanes	Benefits	Services	Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination	Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION					The Bostonian garages.	STATE OF STATE OF	AND SECTION OF		Silena	Control of the second	
Office of the Principal Services	2410	255,908	37,765	-	5,039		070		*		
Total Support Sentres - School Admini (Describe & Hemize)	2490						3			299,661	292,028
SUPPORT SERVICES - BILSINESS	2400	255,908	37,765	0	5,039	0	949			799 661	200,000
Direction of Business Support Services	2010		٠				•				620,262
Fiscal Services	2520	727.50								; c	
Operation & Maintenance of Plant Services	2540	111/07	4	331						23,822	24.971
Pupil Transportation Services	2550				4			- 2.		0	
3	2560	89,018	1,830	10,068	63.319					0	
Internal Services Total Support Services - Business	2570			13,392	14,162		:			164,235	187,768
SUPPORT SERVICES. CENTRAL	7200	112,495	1,844	23,791	77,481	0	0	0	0	27,554	28,950
Direction of Central Summer Services	. f									TT0'CT7	241,689
Planning, Research, Development, & Evaluation Services	2610					4				Ċ	
Information Services	0707		1					*			
Staff Services	7640			3,041						2 7	1
Data Processing Services	2660					-				2,041	3,500
Central	2600				To the second of					D	
Other Support Services (Describe & Itemize)	2900		2	3,041	0	0	0	0	0	3,041	2 500
1 3	10	645 975	20.504			The second secon				О	
COMMUNITY SERVICES (ED)	* ; * .	C76/CN	13,034	90,072	89,121	0	5,790	0	0	910,602	951 441
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	904	\$, and the second	* The state of the					100	O	A THE PROPERTY OF
PAYMENTS TO OTHER GOVT IMITS (IN. STATE)	3										A CONTRACTOR OF
Pauments for Regular Department									-		
Payments for Special Education Department	4110										
Payments for Adult/Continuing Education December	4120				•	t				0	
Payments for CTE Programs	4130									0	
Payments for Community College Programs	4140			1						0	1
Other Payments to In-State Govt. Units (Describe & Itemize)	4190					:				0 0	
Total Payments to Other Govt Units (in-State)	6100				-					5	
-	4210			0			0			o . c	
Payments for Special Education Programs - Turtion	4220						10,495			10,495	>
Payments for Adult/Continuing Education Programs - Tuitlon	4230						684,384		la i	684,384	835,266
Payments for CTE Programs - Tuition	4240	etic				. 1				0	
Payments for Community College Programs - Tuttion	4270			12.5				***		0	-
Payments for Other Programs - Tuition	4280									0	
Uther Payments to in-State Govt Units	4290									0	
oral rayments to Other Govt Units -Tuition (In State)	4200			***			004 020			0	
Payments for Regular Programs - Transfers	4310						679,450			694,879	835,266
rayments for special Education Programs - Transfers	4320								\$	0	
reviments for Adult/Continuing Ed Programs-Transfers	4330									0	
Opuments for Contraction of the	4340								į	0	7 1 1 1
Payments for Other poor	4370	• •								0	
Other Payment to In Center Control of Table 1	4380		*				1 1			0	141
Total Payments to Other Govt Units - (Tansfers (In-State)	4390									0 1 0	
Payments to Other Govt Units (Out-of-State)	4400			0		i i	0) o	
Total Payments to Other Govt Units	600									0	
DEBT SERVICES (ED)	2000						694,879			694,879	835,266
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110				47						
Tax Anticipation Notes	5120				atr					0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					*			4	0	
17	5140									0	
•						The notes to the finar	n the financial	efotamante and	Innerent or a	0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020 (200) (200) (400) (400)

Description (Enter Whole Dallace)		(100)	(200)	(300)	(400)	(200)	(009)	(002)	10001		
	Funct #	Salaries	Employee	Purchased	Supplies &	Carifol Other		Non-Capitalized	Tormination	(300)	
Other Interest on Short-Term Debt	5150		Benefits	Services	Materials	Capital Cuttay	Other Objects	Equipment	Benefits	Total	Budget
Total Interest on Short-Term Debt	5100				* **					;	
Debt Services - Interest on Long-Term Debt	5200						0				
Total Debt Services	2000									0	7-1-1888-087-58
PROVISIONS FOR CONTINGENCIES (ED)	0009						0			0	0
Total Direct Disbursements/Expenditures Extess (Deficiency) of Reveints (Revenue Ougs nits)		3,411,974	381,326	141,412	258,405	54.780	701 964		77.7		
the state of the s								3	0	4,949,861	5,249,835
20 - OPERATIONS & MAINTENANCE FUND (O&M)						•				700(507)	
SUPPORT SERVICES (O&M)	2000										# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
SUPPORT SERVICES - PUPILS											
Func. 2190 Describe & Itemize)	2100	and the second of the	The second second second								
SUPPORT SERVICES - BUSINESS					* 7.						
Direction of Business Support Services	2510										
Facilities Acquisition & Construction Services	2530	7.	The second secon	1	:					.0	
Operation & Maintenance of Plant Services	2540	240 479	500.00			1					
Pupil Transportation Services	2550		787'97	75,776	165,028	18,286				517 701	900
Food Services	2560		-							70//17	978,624
Section of the sectio	2500	730,329	COLOL							o i c	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(Describe & Itemize)	2900	The state of the s	707'07	9//'5/	165,028	18,286	0	0	0	517 701	600 600
	2000	230,329	28,282	75 776	165.000						470'07C
	3000	The second second	The second second second		970'591	18,286	0	0	0	517,701	528.624
	4000	The second of the second of the second of	The second second second second second			The Act of Concentration Conc		1		0	
HTS (IN-STATE)			٠								AND THE PROPERTY OF A
	4110										
ion Programs	4120	٠.	1.			:				C	
	4140	 								o, c	
oe & Itemize)	4190						The second of mineral and the second of	· •		0 0	
The state of the s	4100			, 0		. i.	A CONTRACT OF THE REAL PROPERTY AND A SECOND CO.			0	
{ State}	4400						0			0	c
Jiner Govt Units	4000			0			Commission of the commission o			0	
	2000			The State of the S			0			0	0
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		**			4,4						
nts	5110				w &						
	5120				•					C	
(Anticipation Notes	5130									0	
Other Interest on Short-Term Date (News)	5140									0	
	5150									0	
	5100	; *·				j				0	1
	5200									0	0
	2000					1,				0	
	0009						O			0	0
lotal Difect Disbursements/Expenditures		230,329	28,282	75.776	955 030						
excess (Dendency) of Receipts/Revenues/Over Disbursements/ Expenditures					970'001	18,286	0	0	0	517,701	528.634
										24,485	

The notes to the financial etatements are an interest

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2020	
E YEAR ENDIN	 The second secon
ころに	
	 ,,,,,,

		(100)	(200)	(300)	(400)	(200)	(009)	(1002)	(000)	1000	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	(one)	
30 - DEBT SERVICES (DS)		, , , , , , , , , , , , , , , , , , ,		SEIVICES	Materials			Equipment	Benefits	Total	Budget
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000				. :						
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			* **								
Payments for Regular Programs	4110									:	
Payments for Special Education Programs Other Payments on In-Space Good Halts (Programs	4120					. 444.				0	
Total Payments to Other Districts & Govt Units (In-State)	4190									0	
DEBT SERVICES (DS)	000						0,			0	. 0
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	}								ie ar	Fig. 12 and the control of the contr	
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								į.	0.0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150						•		1	0 0	
Total Debt Services - Interest On Short-Term Debt	5100				,					0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0		Committee of	0	. •
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300						19,144			19,144	19,134
(Lease/Purchase Principal Retired) 11											
DEBT SERVICES - OTHER (Describe & Itemize)	5400						167,000			167,000	167,000
Total Debt Services	2000			0						0	
PROVISION FOR CONTINGENCIES (DS)	0009					•	185,144			186,144	186,134
Total Disbursements/ Expenditures	The state of the state of			0			186 144			The second second second second	
Excess (Denciency) of Receipts/Revenues Over Disbursements/Expenditure	· ·		The second second	And the second s					1000	186,144	186,134
40 - TRANSPORTATION FUND (TR)									A CONTRACTOR OF THE PROPERTY O	11,631	:
SUPPORT SERVICES (TR)	i .						•	1			
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	:			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1				
SUPPORT SERVICES - BUSINESS			With the second of the second	The second secon	To provide the contract of the second of the second				The second secon	0	
Pupil Transportation Services	2550	81,008	8,584	8,580	23.686	138 444		-			
Table Company Conference (Describe & Hemize)	2900	4.	The state of the s	The second secon	And the second s		.,			260,302	270,447
COMMUNITY SERVICES (TR)	2000	81,008	8,584	8,580	23,686	138,444	0	0	0	260,302	270 447
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000			The second second second					The state of the s	0	
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			1								
Payments for Regular Programs	4110								* * * * * * * * * * * * * * * * * * * *		
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for Community Callon Bases	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4170						ř			0 0	
Total Payments to Other Govt. Units (In-State)	4100			•	-		,	134 1		00	
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						o ,		*	0	0
Total Payments to Other Govt Units	4000			0			Ċ			0	:
										0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020

					2 4 7 11 11 11 11 11							
Description (Enter Whole Dollare)		(100)	(200)		(300)	(400)	(200)	(009)	(700)	(800)	(006)	
	Funct #	Salaries	Employee Benefits		Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	**************************************
DEBT SERVICES (TR)	2000			i					Equipment	Benefits		lagong
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
Tax Anticipation Warrants	5110										:	
Tax Anticipation Notes	5120							The second secon			0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0	
State Aid Anticipation Certificates	5140										0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150										0	
Total Debt Services - Interest On Short-Term Debt	5100										0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200		•					0		i	0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300							The second control of		!	0	
(Lease/Purchase Principal Retired) 11												
DEBT SERVICES - OTHER (Describe & Itemize)	5400			,	٠						0	-
	2000										0	
PROVISION FOR CONTINGENCIES (TR)	0009							0		.*	0	0
Total Disbursements/ Expenditures	1	81.00	× ×	84	085.8	000 60						
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	res	The second second		.	oor'e	990,62	138,444	0	0	0	260,302	270,447
The second secon		1 1 1 2 2 1									(44,792)	
SO - MINICIPAL DETIDENCENT/COCIAL CECTIONITY TIMES (ASS.)	,,,,,					****					The second second second second	2 1 1 1 1 1 1 1 1 1 1 1

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(5)							1.	•		
INSTRUCTION (MR/SS)	1000					1		 1 1 1 1 1			
Regular Programs	1100		34.248								
Pre-K Programs	1125		6.518		-					34,248	37,270
Special Education Programs (Functions 1200-1220)	1200		64 680							6,518	6,959
Special Education Programs - Pre-K	1225									64,680	67,798
Remedial and Supplemental Programs - K-12	1250	÷	87							0	-
Remedial and Supplemental Programs - Pre-K	1275	· ·	:				,			87	374
Adult/Continuing Education Programs	1300	ł.,		3 .						0	
CTE Programs	1400		16.304							0	
Interscholastic Programs	1500		6.072							16,304	15,472
Summer School Programs	1600	٠.,	486							6,072	7,596
Gifted Programs	1650	i	}!							486	1,051
rograms	1700									0	
Bilingual Programs	1800	į.	:							0	
Truants' Alternative & Optional Programs	1900	<u>;</u>	4							0	
Total Instruction	1000		128 395							0	
SUPPORT SERVICES (MR/SS)	2000	٠								128,395	136,520
SUPPORT SERVICES - PUPILS						,).):
Attendance & Social Work Services	2110		, .								
Guidance Services	2120	1	1 400							0	: ""
	2130	: :	050-6							1,400	1,390
Psychological Services	2140		070'6							9,020	7,436
Speech Pathology & Audiology Services	2150	.:								0	: ;
Other Support Services - Pupils (Describe & Itemize)	2190									0	1
Total Support Services - Pupils	2100		10,420							0	: -
SUPPORT SERVICES - INSTRUCTIONAL STAFF		· 							4	10,420	8,826
Improvement of Instruction Services	2210	j.	\$ *	,	*****						
Educational Media Services	2220		3 964						:	0	
Assessment & Testing	2230		1							3,964	4,084
Total Support Services - Instructional Staff	2200		3,964							0	
SUPPORT SERVICES - GENERAL ADMINISTRATION		da.						٠.	4	3,964	4,084
	2310				:						
Executive Administration Services	2320		8,605				e pri usi			o	
		:					**			8,605	8,644

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020 (100) (200) (200)

	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
Description (Enter Whole Dollars)	Funct # Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Rudget
Sanira Aras Administrativa Saniras	0000		services	Materiars			Equipment	Benefits		190
	230								0	:
	7361								0	
ers' Occupation Disease Acts Pymts	2362		- 1							
	2363									
Insurance Payments (Regular or Self-Insurance)	2364								:	
Risk Management and Claims Services Payments	2365	:							o	
Judgment and Settlements	2366								> (
al, Inspectional, Supervisory Services Related to Loss Prevention or	7367		·,···							
Reduction	1								•	111
Reciprocal Insurance Payments	2368									770
	2369	The second secon								1
Total Support Services - General Administration	2300	8,605	77.2						O 10	
SUPPORT SERVICES - SCHOOL ADMINISTRATION	•	Company Company	V.						g,605	8,955
Office of the Principal Services	0110									
Administration (Describe & Hemise)	2420	90/'97							26,706	25,939
1	2430		7.60						0	
	3	76,/06							26,706	25,939
SUPPORT SERVICES - BUSINESS										A contract of
siness Support Services	2510		-							
Fiscal Services	2520	2,058							ָר רַ .	
Facilities Acquisition & Construction Services	2530								2,058	2,205
4	2540	40 1 40			,				0	
1	2550	40,140	Maring Pro.						49,148	48,705
The second secon	2	447,41	.7						14,144	17,488
The second secon	7260	18,141							18,141	17,508
	2570	The state of the s							0	
5 - Strain 5 - St. 127 -	2500	83,491							83.491	85 906
SUPPORT SERVICES - CENTRAL			، مدم							
Direction of Central Support Services	2610		· ·							
Evaluation Services	2620	A colored was a serious common or a serious and serious and serious					•		0	
	2630	The second secon							0	
The second secon	2640	A CONTRACTOR CONTRACTO	,						0	
g Services	2660	The state of the second state of the state o							0	
Central	2600				-:	1.00			0	
Control of the Contro	200		· · ·						0	0
	2500								0	
The state of the s		981,861	· 11						133,186	133,710
	3000								0	1 356
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000						•, '	•		
Payments for Regular Programs	4110				-					
Payments for Special Education Programs	4120		***						0	
	4140								0	
wt Units	4000	0							0.	
DEBT SERVICES (MR/SS) 50	2000	The state of the s							0	0
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
					** **					
	5130								0	
p. Repl. Tax Anticipation Notes	5130					:			0	
	5140								0	
	5150								0	
:	2000								0.6	
PROVISION FOR CONTINGENCIES (MR/SS) 60	0009								5 .	0
Total Disbursements/Expenditures		261 581								
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		100/100				0			261,581	271,586
The second secon									18,833	
The second secon		The second secon								7

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020

The second secon	:	į	5	П	NOING JUNE 30, 2020), 2020					
Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Fund #	Salaries	Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination		
60 - CAPITAL PROJECTS (CP)					SIPICION		•	Equipment	Benefits	1018	Budget
SUPPORT SERVICES (CP)	2000									1	
SUPPORT SERVICES - BUSINESS								* -			:
Facilities Acquisition and Construction Services	2530			3.761			7			!	
Other Support Services (Describe & Itemize)	2900			70,77	The second secon	235,779		40000		238,540	335,000
Total Support Services	2000	0	0	2.761		טכר זכנ				0	
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000			The second second		6///557	0	0	0	238,540	335,000
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110										
Payments for Special Education Programs	4120			*							
Payments for CTE Programs	4140						-		£	0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	The second second
Total Payments to Other Govt Units	4000						***			0	100
PROVISION FOR CONTINGENCIES (S&C/CI)	9009			•			o .		;	0	· C
Total Disbursements/ Expenditures		C		The second secon						The second of th	Marin Marin Argust
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	500	•	0	2,761	0	235,779	0	0	0	238 540	000 386
The second section of the second section of the second section of the second section of the second section sec	,									000 00	OOO'CCC
70 - WORKING CASH (WC)				**************************************						04,083	1
The second secon						- 4					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
80 - TORT FUND (TF)										1	1
SUPPORT SERVICES - GENERAL ADMINISTRATION	1										
Claims Paid from Self Insurance Find											
Workers' Compensation or Workers' Occination Disease Arts Burner	7361									1	
Unemployment Insurance Payments	7007									0	
Insurance Payments (Regular or Self-Insurance)	7364									5 (1,000
Risk Management and Claims Services Payments	7304		f					1 1		o ' c	4,000
Judgment and Settlements	7366			167,012	989	25,683				0 001	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or			:				534			TECTECT	194,000
Reduction	}	331.894								. 500	2,000
Reciprocal Insurance Payments	2368			And the second s						331,894	231 217
Legal Services	2369			0						0	1
Property Insurance (Buildings & Grounds)	2371	1		07/10		The second second second				8,710	13.260
Vehicle Insurance (Transporation)	2372	:	1	7760/		The state of the s		and approximate to the second		76,911	78.000
Total Support Services - General Administration	2000	331,894	0	252 633	626	200 36				0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000				3	72,003	534	0	0	611,380	626,572
Payments for Regular Programs	4110										
rayments for Special Education Programs	4120								.*	o	
lotal Payments to Other Dist & Govt Units	4000									0	
DEBT SERVICES (TF)	2000						5			0	0
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	1										
Tax Anticipation Warrants	5110					ī	:				
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										1
Other Interest or Short-Term Debt	5150										1
Total Debt Services - Interest on Short-Term Debt	2000								:	0	1
PROVISIONS FOR CONTINGENCIES (TF)	000						0			0	0
Total Disbursements/Expenditures		331 894	c	1000	and the process of the control of						
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				432,633	989	25,683	534	0	0	611,380	626.572
		2.						1		67,856	

The notes to the financial etatemente are an intorral and afticization

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

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ΨÌ	
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FOR THE YEAR ENDING JUNE 30,	
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			1			•					
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) se Purchased s Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total	i d
90 - FIRE PREVENTION & SAFETY FUND (FP&S)								Equipment	Benefits		nagen
SUPPORT SERVICES (FP&S)	2000				, , , , , , , , , , , , , , , , , , ,						
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530			95.5							
Operation & Maintenance of Plant Services	2540			9,1,6	*	64,150				67,326	111,700
Total Support Services - Business	2500			0 3 176		64.400				0	
Other Support Services (Describe & Itemize)	2900			1		04,150	0	0	0	67,326	111,700
Total Support Services	2000	0		0 3.176		64 150				0	
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	6004					OCT*6	0	0	0	67,326	111,700
Payments to Regular Programs	4110										
Payments to Special Education Programs	4120									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190					1	***			0	
Total Payments to Other Govt Units	4000									0	
DEBT SERVICES (FP&S)	2000					i .	0		5	0	0
DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110		.								
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100									0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
Debt Service - Payments of Principal on Long-Term Debt 15	2300						To street and consequences of the second		3	0	
(Lease/Purchase Principal Retired)	w										
Total Debt Service	2000									0	
	0009									0	0
Total Disbursements/Expenditures	1	0)	3176			The second secon	The state of the state of			
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			The same of the same			77	0	0	0	67,326	111,700

The natee to the financial etatements are an interval and afthis assess...

NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

These financial statements have been issued to comply with regulatory provisions prescribed by the Illinois State Board of Education and do not include financial statements in compliance with Government Accounting Standards Board (GASB) Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Government, and Government Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, in accordance with accounting principles generally accepted in the United States of America.

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

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

DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

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.

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

Governmental Fund Types:

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

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

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

Governmental Fund Types: - continued

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

Transportation Fund – The Transportation Fund is used to account for proceeds from revenues specified for use by the District for transportation of students either to and from school or for other purposes.

Municipal Retirement/Social Security Fund (IMRF) – IMRF accounts for the accumulation of resources for, and the payment of municipal retirement, social security, and Medicare.

Capital Projects Fund – The Capital Projects Fund is to be used for the acquisition or construction of major capital facilities.

Tort Fund – The Tort Fund accounts for the accumulation of resources for, and the payment of expenditures in connection with defending or otherwise protecting the District against any liability or loss.

Fire Prevention and Safety Fund – The Fire Prevention and Safety Fund is used to account for proceeds from revenues specified for fire prevention and safety projects.

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.

Working Cash Fund – The Working Cash Fund is used to account for proceeds from bonds sold for working cash purposes by the District and for proceeds from working cash tax levies.

Activity Funds – Activity Funds account for assets held by the District as an agent for the students, other individuals, private organizations, other governmental units, and/or other funds. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to activity funds' organizations are equal to assets.

Account Groups:

<u>General Fixed Assets</u> – Fixed assets used in operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Purchases of property and equipment are recorded as capital outlay expenditures of the various funds and as additions to the General Fixed Assets Account Group.

<u>General Long-term Debt</u> – Long-term liabilities are accounted for in the General Long-term Debt Account Group. Payments on general long-term debt are made through the various funds of the District.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

Account Groups:

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.

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 which 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.

BUDGET AND BUDGETARY ACCOUNTING

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting which is the same basis 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 Revised Statutes. The budget, which was not amended, was passed on September 18, 2019.

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

- 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.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

BUDGET AND BUDGETARY ACCOUNTING

- 4. Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund, not exceeding in the aggregate 10 percent of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

CASH AND INVESTMENTS

Except where otherwise required, the District maintains all deposits in a bank account in the name of the District. These deposits are invested on a short-term basis with interest income being allocated to the Funds based on their respective balance. The District's investments consist primarily of certificates of deposit and the Illinois School District Liquid Asset Fund Plus. Investments are stated at the lower of cost or market and gains or losses on the sale of investments are recognized upon realization. The District has no formal investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

The District invests in the Illinois School District Liquid Asset Fund Plus (ISDLAF+), Multi-Class Series (Liquid Class and Max Class) which is a comprehensive cash management program exclusively for Illinois public school entities. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, U.S. Government agency obligations, commercial paper, bank obligations and other obligations permitted by applicable Illinois statutes. The Fund is managed to comply with specific requirements of Illinois law, particularly the Public Funds Investment Act and other laws applicable to the investment of Participant's fund. Deposits in a Multi-Class Series is not considered a bank deposit and is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. A board of trustees provides fund management oversight. The District's fair market value position in the fund is the same as the value of the pool shares.

GENERAL FIXED ASSETS

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group, except that land and buildings acquired prior to July 1, 1966, are stated at estimated original cost as determined by guidelines for evaluation on a cost basis promulgated by the Illinois State Board of Education for establishing values at that date. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all fixed assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation for this purpose was calculated using the straight-line method.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

GENERAL FIXED ASSETS

The estimated useful lives for fixed assets are as follows:

Property Type	Estimated Useful Life (in years)	
Building and Building Improvements	25-50	
Site Improvements and Infrastructure	20	
Capitalized Equipment	3-10	

For the year ended June 30, 2020, depreciation used in calculating per capita tuition charge was \$285,473.

Interest on bond proceeds that are to be used for health, life safety maintenance and capital improvement projects are also expensed instead of capitalized. During the year ending June 30, 2020 the District expensed \$19,144 of interest in the Debt Service Fund.

FUND BALANCE REPORTING

According to the Government Accounting Standards Board (GASB 54) fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. The regulatory model followed by the District only reports Reserved and Unreserved fund balances.

GASB 54 Fund Balances Definitions:

The Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions (GASB 54). This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable – 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 into cash, such as inventory and prepaid amounts. Due to the District using the cash basis of accounting, all such items are expensed at the time of purchase, therefore, the nonspendable classification is not applicable.

Restricted – Restricted fund balance classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, such as creditors, grantors or contributors, or through enabling legislation. The District has several different revenue sources that fall into this category and can be accounted for within different funds. Some examples may include state and federal grants and certain tax levies. Such tax levies that are levied for a specific purpose are for Special Education, IMRF, Social Security, Tort Immunity, Leasing, Fire Prevention and Safety, and Debt Service. Any excess revenues over disbursements will result in restricted balances.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

FUND BALANCE REPORTING

Committed – Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Education at the highest level of decision-making authority, such as a resolution. A similar action must be made to remove or modify any previously committed amounts. Committed amounts will also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification is intended to be used by the government for a specific purpose but do not meet the criteria to be classified as restricted or committed. Intent may be expressed by the School Board itself, by the finance committee, or by the Superintendent when the School Board has delegated the authority to assign amounts.

Unassigned – Unassigned fund balance classification is the residual classification for the government's general operating funds that do not meet the requirements of the other fund balance classifications. The general operating funds of the District are the Education Fund, Operations and Maintenance Fund, Transportation Fund and Working Cash Fund.

Regulatory - Fund Balance Definitions:

Reserved – Reserved fund balances are those balances that are reserved by an external source for a specified purpose, other than the regular purpose of any given fund.

Unreserved – Unreserved fund balances are all those that are not reserved for a specified purpose of the fund.

Reconciliation of Fund Balance Reporting:

The first four columns of the following table represent fund balance reporting according to generally accepted accounting principles, and GASB 54. The last two columns represent fund balance reporting under the regulatory accounting model utilized by the District in preparation of the financial statements.

	<u>Generally</u>	rally Accepted Accounting Principles/GASB 54			Regulatory Basis
<u>Fund</u>	<u>Restricted</u>	Committed	Assigned	Unassigned	Reserved Unreserved
Education	\$ 86,569	\$	\$	\$2,708,908	\$ 86,569 \$2,708,908
Operations & Maintenance				743,538	743,538
Debt Service	55,692				55,692
Transportation				462,283	462,283
Municipal Retirement/ Social Security	137.463				137,463
Capital Projects	97,033				97,033
•	0.,000				97,000
Working Cash				974,226	974,226
Tort				(5,877)	(5,877)
Fire Prevention & Safety	438,652				438,652

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 1. REPORTING ENTITY, DESCRIPTION OF FUNDS AND ACCOUNT GROUPS, AND SIGNIFICANT ACCOUNTING POLICIES

FUND BALANCE REPORTING

Expenditure of Fund Balances:

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

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 2019 tax levy was passed by the board on December 18, 2019. Property taxes attached as an enforceable lien on property as of January 1 and are payable in two installments on, or about, June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2019 and prior tax levies.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

		_Actual (Sanga	amon County)
	<u>Limit</u>	2019 Levy	2018 Levy
Education	1.8400	1.8400	1.8400
Tort Immunity	As Needed	.8107	.7690
Special Education	.0400	.0400	.0400
Building	.5000	.5000	.4997
Transportation	.2000	.2000	.2000
Municipal Retirement	As Needed	.0908	.0750
Bond and Interest	As Needed	.2247	.2327
Working Cash	.0500	.0500	.0408
Social Security	As Needed	.1815	.1751
Fire Protection & Safety	.0500	.0500	.0408
Lease	.0500	0169	0102
		<u>4.0046</u>	3.9233

Note 3. SPECIAL TAX LEVIES

The financial report of the Pawnee Community Unit School District No. 11, Pawnee, Illinois for the year ended June 30, 2020 was prepared on a cash basis of accounting, as stated in Note 1. The administrators of the School District consider one year's taxes in each budget year. Local property taxes are normally collected between May and September each year and distribution of taxes to the School District could occur at any time from June through November. Receipts from local taxes could become income in one of two years depending on when the local tax collector distributes his collections to the School District.

(a) Tort Immunity:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. The fund will also account for other receipts specifically restricted for tort immunity purposes. The portion of these funds' equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future tort immunity disbursements in accordance with Chapter 745, paragraph 9-101 to 9-107 of the Illinois Compiled Statutes. As of June 30, 2020, there were no remaining receipts for future tort immunity disbursement.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 3. SPECIAL TAX LEVIES

The fund balance at June 30, 2020 was determined as follows:

	Tort Fund
Restricted Balance at July 1, 2019	\$(73,733)
Receipts: 2017 tort levy 2018 tort levy-advance payment Interest Rebates and reimbursements	463,277 206,964 703 8,292
Expenditures: Risk management and claims service payments Insurance Loss prevention salaries Legal/professional services Judgements and settlements	(193,331) (76,911) (331,894) (8,710) (534)
Fund Balance at June 30, 2020	\$(5,877)

(b) Special Education:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The portion of this fund's equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future special education disbursements in accordance with Section 17-2-2A of the School Code. At June 30, 2020, there was no excess cumulative receipts over disbursements.

(c) Lease:

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The portion of this fund's equity which represents the excess of cumulative receipts over cumulative disbursements is restricted for future lease disbursements. At June 30, 2020, there was no excess cumulative receipts over disbursements.

Note 4. CASH AND INVESTMENTS

Statutes allows the District to invest in obligations of the U.S. Treasury or any U.S. Agency whose obligations are guaranteed by the full faith and credit of the United States of America as to principal and interest; interest bearing accounts of banks insured by the Bank Insurance Fund; commercial paper of U.S. Corporations with assets exceeding \$500,000,000 provided the obligations are rated in the 3 highest classifications by at least 2 rating services and mature no later than 180 days from purchase; money market mutual funds registered under the Investment Company Act of 1940; repurchase agreements, interest bearing accounts of savings and loan associations insured by the Savings Association Insurance Fund; dividend bearing accounts of Illinois or Federally chartered credit unions provided such accounts are insured; and the Public Treasurers Investment Pool.

All funds of the District must be deposited and invested according to these statues. Depository banks use the Dedicated Method of collateralization, placing approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) Insurance. External investment pools use the Pooling Method of collateralization. Due to the nature of external investment pools, participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral. Collateral is maintained in the name of the investment pool.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 4. CASH AND INVESTMENTS

The following is disclosed regarding coverage as of June 30, 2020.

- a) The Total amount of FDIC coverage as of June 30, 2020 was \$2,000,000.
- b) Dedicated Method: The market value of securities pledged was \$4,294,717.
- c) Pooling Method: Deposits in external investment pools are fully collateralized.

(a) Cash and Cash Equivalents:

At June 30, 2020, the carrying amount of the District's cash and cash equivalents, (cash and interest bearing demand accounts at financial institutions) was \$3,885,400, and the bank balance was \$3,913,551.

A reconciliation of the cash and cash equivalents on the financial statements is as follows:

Cash in banks – now accounts	\$3,884,312
Value checking	1,088
	\$3,885,400

(b) Investments:

Statutes authorize the District to invest in, but not limited to, interest bearing time accounts at financial institutions and external investment pools. The carrying value of investments owned at year end was \$1,991,854 which approximates fair market value.

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. The District's investments are detailed as follows:

		Fair Value	Less Than 6 Months	6 Months to 1 Year	1 to 5 Years	Rating
On Demand Investments:			<u> </u>	10 1 1001	10010	ramig
Illinois Educators Credit Union Illinois School District Liquid	\$	14,741	\$ 14,741			Unrated
Asset Fund Plus		749,803	749,803			AAAM
Fixed Income Investments: Illinois School District Liquid						
Asset Fund	1	,226,700	486,600	492,400	247,700	AAAM
Certificates of Deposit:						
United Community Bank	_	610	<u>610</u>			Unrated
	\$ <u>1</u>	<u>,991,854</u>	\$ <u>1,251,754</u>	\$ <u>492,400</u>	\$247,700	

(c) Investment Policies:

Interest Rate Risk:

The District has no formal policy on interest rate risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 4. CASH AND INVESTMENTS

(d) Investment Policies:

Custodial Credit Risk:

The District has no formal policy on custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Of the District's total cash and investments, \$-0- was subject to custodial credit risk.

The District's investments in the Illinois School District Liquid Asset Fund is fully collateralized, but not in the District's name, therefore no collateral is identified with the District.

Credit Risk:

The District has no formal policy on credit risk. Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure.

Concentration Risk:

The Board places no limit on the amount that can be invested with any single issuer. One of the District's investments is more than 5 percent of the total investments, or \$99,593. The Illinois school District Liquid Asset Fund Plus represents 99.2 percent of total District investments.

Note 5. CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Non-depreciable land	\$ 68,728	\$	\$	\$	\$ 68,728
Land improvements	726,464	235,780	27,169	8,760	943,835
Permanent buildings and					·
improvements	8,961,280	13,835			8,975,115
Other capitalized equipment	450,477	149,063	102,103		497,437
Transportation equipment	498,431	138,444	49,722		587,153
Construction in progress	8,760			(8,760)	,
Total general fixed assets	10,714,140	537,122	178,994		11,072,268
Less: Accumulated					
depreciation	6,413,764	<u> 285,473</u>	178,994		6,520,243
Net fixed assets	\$ <u>4,300,376</u>	\$(<u>251,649</u>)	\$	\$	\$ <u>4,552,025</u>

The District prepares its financial statements using accounting practices prescribed by the Illinois State Board of Education. These practices do not allow depreciation to be recorded in the General Fixed Asset Account Group. As explained in Note 1, depreciation is calculated only in determining the per capita tuition charge.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

a) Teachers' Retirement System of the State of Illinois:

· Plan description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/cafrs/fy2019; by writing to TRS at 2815 W. Washington, PO 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 5 years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of the 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 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of initiation 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 retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provided 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.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

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, 2020, was 9.0 percent of the creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Credible earnings for the year ended June 30, 2020 are \$2,921,555.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,262,009 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 \$16,945 and are deferred because they were paid after the June 30, 2019 measurement date. However, since the District prepares its financial statements on the cash basis, these contributions were expensed when paid.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employers, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$25,781 were paid from federal and special trust funds that required employer contributions of \$2,748. These contributions are deferred because they were paid after the June 30, 2019 measurement date. However, since the District prepares its financial statements on the cash basis, these contributions were expensed when paid.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary 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 employer made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

 Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, The District has an unreported 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 employer. The state's support and total are for disclosure purposes only. The amount unrecognized 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 employer were as follows:

District's proportionate share of the net pension	\$	292,735
State's proportionate share of the net pension liability		•
associated with the District	2	0,833,599
Total	\$2	1,126,334

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 employer's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019, the District's proportion was .0003609187 percent, which was a decrease of .0000336309 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$44,095. Additionally, for the year ended June 30, 2020, the District recognized pension expense of \$2,262,009 and revenue of \$2,262,009 for support provided by the state. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience Net difference between projected and actual earnings	\$ 4,800	\$
on pension plan investments	464	
Changes of assumptions	6,559	5,619
Changes in proportion and differences between District		
contributions and proportionate share of contributions	16,315	185,712
District contributions subsequent to the measurement date	<u> 19,693</u>	
	\$ <u>47,831</u>	\$ <u>191,331</u>

\$19,693 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended, June 30,	
2021	\$(75,828)
2022	(38,129)
2023	(30,907)
2024	(16,416)
2025	(1,913)
Total	\$(<u>163,193</u>)

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

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	2.50 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.0 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 proception 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:

Asset Class U.S. equities large cap U.S. equities small/mid cap International equities developed Emerging market equities U.S. bond core U.S. bonds high yield International debt developed Emerging international debt Real estate Real return	Target Allocation 15.0% 2.0 13.6 3.4 8.0 4.2 2.2 2.6 16.0 4.0	Long-Term Expected Real Rate of Return 6.3% 7.7 7.0 9.5 2.2 4.0 1.1 4.4 5.2 1.8
Absolute return	14.0	4.1
Private equity Total	15.0 100%	9.7
rotur	10070	

Discount Rate

At June 30, 2019, the discount rate used to measure the total pension liability was 7.00 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.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

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 of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, and 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 employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer'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.

District's proportionate share	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
of net pension liability	\$357,550	\$292,735	\$239,444

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.*

(b) Illinois Municipal Retirement Fund Pension Plan - Regular (RP)

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 the Illinois Municipal Retirement Fund ("IMRF"), the administrator of a multiemployer 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

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier I, the pension is increased by 3% of the original amount on January 1 every year after retirement.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

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 benefits, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any of the 96 consecutive months within the last 10 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% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms.

As of December 31, 2019, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	61
Inactive Plan Members entitled to but not yet receiving benefits	43
Active Plan Members	_40
Total	144

Contributions.

As set by statute, The District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statue required 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 was 11.91%. The District's annual contribution rate for the calendar year 2020 was 14.20%. For the fiscal year ended June 30, 2020, the District contributed \$128,590 to the plan. The District also contributed 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.

· Net Pension (Asset) Liability.

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

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%.
- Salary Increases were expected to be 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

- 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 form the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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 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 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.

	Portfolio	Long-Term Expected Real Rate
Asset Class	Target <u>Percentage</u>	of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.6-7.6%
Cash Equivalents	1%	1.85%
Total	100%	

• There were no benefit changes during the year.

Single Discount Rate

A Single Discount Rate of 7.25% 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
- 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%, the municipal bond rate is 2.75% and the resulting single discount rate is 7.25%.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

· Changes in Net Pension (Asset) Liability.

Rolango Docomboy 24, 2049	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) Liability (A) – (B)
Balance December 31, 2018	\$5,558,466	\$4,301,559	\$1,256,907
Changes for the year:	07.700		
Service Cost	97,538		97,538
Interest on Total Pension Liability	393,512		393,512
Difference between Expected and Actual Experience of Total			·
Pension Liability	210,105		210,105
Contributions - Employer	,	109,797	(109,797)
Contributions – Employees		47,330	(47,330)
Net Investment Inc.		840,636	(840,636)
Benefit Payments including Refunds	(358,961)	(358,961)	(0 10,000)
Other (net transfer)	(555,557)	29,854	(29,854)
Net Changes in NPL(A)	342.194	668,656	(<u>326,462</u>)
3 - ((320,402)
Balance December 31, 2019	\$ <u>5,900,660</u>	\$ <u>4,970,215</u>	\$ 930,445

• Sensitivity of the Net Pension (Asset) Liability to Changes in the Discount Rate.

The following presents the plan's net pension (asset) liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset) liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension (Asset) Liability	\$1,621,698	\$930,445	\$353,246

 Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension.

For the year ended June 30, 2020, the District recognized pension expense of \$128,590. At June 30, 2020, the District has unreported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 167,294	\$
Changes of assumptions	40,444	
Net difference between projected and actual		
earnings on pension plan investments	<u>385,363</u>	612,711
Total deferred amounts to be recognized in		
pension expense in future periods	593,101	612,711
Pension contributions made subsequent to the		·
measurement date	88,130	
Total deferred amounts related to pensions	\$ <u>681,231</u>	\$ <u>612,711</u>

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 6. RETIREMENT FUND COMMITMENTS

If the District was on the accrual basis of accounting, amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense in future periods as follows:

Year Ending	Net Deferred Outflow
December 31	of Resources
2020	\$ 77,639
2021	(10,543)
2022	20,297
2023	(107,003)
Total	\$(19.610)

(c) 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.

Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), 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. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at http://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY19-CMS-THISF-Fin-Full.pdf.

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of TRS. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

Contributions

Active members were required to contribute 1.24 percent of pay during the year ended June 30, 2020 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 \$54,620 to the THIS Fund, which was 87 percent of the required contribution.

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

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

On Behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized \$142,528 of revenue and expenditures during the year.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the Pawnee Community Unit School District No. 11, had an unreported liability of \$3,159,987 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions for the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2019, the District's proportion was .011417 percent, which was a decrease of 0.000555 from its proportion measured as of June 30, 2018 (.011972 percent).

For the year ended June 30, 2020, the District recognized OPEB expense of \$26,878. At June 30, 2020, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience Changes of assumptions	\$ 1.198	\$ 52,437 362,237
Net difference between projected and actual earnings on OPEB plan investments	1,190	104
Changes in proportion and difference between District contributions and proportionate share of contributions	52,407	254,397
Total deferred amounts to be recognized in OPEB expense in future periods	53.605	669,175
OPEB contributions made subsequent to the measurement date	54,620	000,110
Total deferred amounts relate to OPEB	\$ <u>108,225</u>	\$ <u>669,175</u>

Of the total amount reported as deferred outflow of resources related to OPEB, \$54,620 resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, which were calculated as of June 30, 2019, will be recognized in the District's OPEB expense as follows:

Year Ending	Net Deferred Inflow	
June 30	of Resources	
2021	\$(123,114)	
2022	(123,114)	
2023	(123,114)	
2024	(123,114)	
2025	(123,114)	
Total	\$(615,570)	

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

Actuarial assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date

June 30, 2018

Measurement Date

June 30, 2019

Discount Rate

3.13%

Investment Rate of Return

Inflation (used to estimate the

0%, net of OPEB plan investment expense, including inflation

impact of the Excise Tax under

2.50%

healthcare Reform)

Wage Inflation (used to project payroll)

3.25%

Healthcare Cost Trend:

Pre-Medicare Medical and Rx - 8.00% for 2020 trending to 4.81% in 2027 Post-Medicare Medical and TX - 9.00% for 2020 trending to 4.50% in 2027 Retiree Premium - 5.00% for 2020 trending to 4.50% in 2027

Participation: Eighty percent of future retirees that are currently active are assumed to elect healthcare coverage, with 80 percent electing single coverage and 20 percent electing two-person coverage.

Mortality rates for Retirement and Beneficiary Annuitants were based on RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants were based on RP-2014 Disabled Annuitant Table. Pre-Retirement were based on RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014, to June 30, 2017.

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) taxexempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS Fund is financed on a pay-as-you-go basis, the long-term expected rate of return on OPEB plan investments was determined to be 0%; therefore, the discount rate used is consistent with the 20-year general obligation bond index described above. The discount rates are 3.62 percent as of June 30, 2018, and 3.13 percent as of June 30, 2019.

Sensitivity of the District's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the collective net OPEB liability, as well as what the District's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13 percent) or 1-percentage-point higher (4.13 percent) than the current discount rate:

,	1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
District's Total OPEB Liability	\$3,799,388	\$3,159,987	\$2.654.903

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 7. POST EMPLOYMENT BENEFITS OTHER THAN PENSION

• Sensitivity of the District's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the collective net OPEB liability using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00% in 2020, decreasing to an ultimate trend rate of 4.81 in 2027, for non-Medicare coverage, and 9.00% in 2020, decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	Healthcare Cost Trend Rate			
	1% Decrease	Assumptions	1% Increase	
District's Total OPEB Liability	\$2,552,969	\$3,159,987	\$3,979,718	

Note 8. BOND ISSUES

Pawnee Community Unit School District No. 11 issued General Obligation Bonds "Series 2018", in the amount of \$850,000, dated January 11, 2019. Bonds were issued pursuant to Sect 17-2.11 of the School Code for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therin for fire prevention and safety, energy conservation and school security purposes. Interest is due on the bonds semiannually each June 1 and December 1, and principal payments are due annually on each December 1. Principal and interest payment are being paid out of the Debt Service Fund. The balance at June 30, 2020 was \$530,000.

The following is future payment obligations on the bonds, Series 2018:

Year Ending <u>June 30,</u>	Principal	Interest	<u>Total</u>	Interest Rate
2021 2022 2023	\$171,000 176,000 <u>183,000</u> \$ <u>530,000</u>	\$14,690 9,265 _3,202 \$27,157	\$185,690 185,265 <u>186,202</u> \$ <u>557,157</u>	3.00% 3.25% 3.50%

Note 9. CHANGES IN GENERAL LONG-TERM DEBT

	Balance 7/1/2019	<u>Proceeds</u>	<u>Decreases</u>	Balance <u>6/30/2020</u>
General Obligation Bonds, Series 2018	\$ <u>697,000</u>	\$	\$ <u>167,000</u>	\$ <u>530,000</u>

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 10. LEGAL DEBT MARGIN

Assessed valuation (Sangamon County 2019 tax levy year)

Debt limit – 13.8% of assessed value

Less: Bonded indebtedness

Legal debt margin

\$82,642,485

11,404,663

\$530,000

\$10,874,663

Note 11. OPERATING LEASES

On July 31, 2017, Pawnee Community Unit School District No. 11 entered into an operating lease with Watts Copy Systems, Inc. for five office copiers. The lease has a five-year term with a month to month option at the end of the term. The lease has monthly lease payments of \$1,008, which includes an allowable annual image allowance. Images in excess of the allowable allowance are billed in addition to the monthly lease payment. Total lease expense, including excess image charges, for the fiscal year ending June 30, 2020 on the copier lease was \$13,032.

The required lease payments, excluding additional image charges, are as follows:

Year Ending	
December 31	Lease payment
2021	\$12,096
2022	12,096
2023	2,016

Note 12. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 13. 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.

Note 14. JOINT VENTURE

Pawnee Community Unit School District No. 11, Pawnee, Illinois participates in a joint agreement with the Sangamon Area Special Education District, who provides special education services to various school districts. The District pays tuition annually to the Sangamon Area Special Education District for providing these services to the District's qualifying students. For the year ended June 30, 2020, the District paid \$684,384 in special education tuition.

The District does not have an equity interest in this joint agreement. Sangamon Area Special Education District is separately audited and is not included in these financial statements. A copy of their audit report can be obtained by contacting Sangamon Area Special Education District, Springfield, Illinois.

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 15. DISCLOSURE OF RISK

- (a) Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2020 there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage over the past four years.
- (a) The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2020, there were no significant adjustments in premiums based on actual experience.

Note 16. RESTRICTED FUND BALANCE

During the fiscal year, the District receives various revenue sources that, based upon restrictions from outside sources, must be spent for a particular purpose. Any excess cumulative receipts over disbursements at June 30, 2020 are considered to be restricted. Restricted fund balances at June 30, 2020 consist of the following:

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۱	١	a.	<i>-</i> 100	นเ	UI I		uii	u.	

Title I – Low income	\$ 85,181
Agricultural education grant	1,158
Local donations – to be used for grade	,
school literacy needs.	230
	\$ 86,569

Capital Projects Fund:

School Facilities Occupation Tax – to be used for school facility purposes. \$ 97.033

Fire Prevention & Safety Fund:

Bond Proceeds – to be use for altering and reconstructing school buildings and equipment for fire prevention and safety, energy conservation, and security.

\$438,652

Note 17. OVER EXPENDITURE OF BUDGET

Pawnee Community Unit School District No. 11 had the following Funds with actual expenditures in excess of budgeted amounts for fiscal year ended June 30, 2020:

	Budgeted Expenditures	Actual Expenditures	Over Budgeted Expenditures
Debt Service Fund	\$186,134	\$186,144	\$10

NOTES TO FINANCIAL STATEMENTS - continued For the Year Ended June 30, 2020

Note 18. INTERFUND ACTIVITY

Interfund Activity may arise from two types of transactions. One type of transaction occurs when a fund pays for a good or service that a portion of the benefit belongs to another fund. The second type of transaction occurs when one fund provides a good or service to another fund. In addition to the two types of transactions, permanent operating transfers and interfund loans may also result by board resolution. Interfund loans are used to finance activities of a fund which has temporarily over expended its current available resources. All interfund loans are considered short-term.

a) During the year ended June 30, 2020, the District made the following permanent transfer of interest resulting from Board resolution:

	Transfer	Transfer
Education Fund	<u>In</u>	<u>Out</u>
	\$8,029	\$
Working Cash Fund		<u>8,029</u>
	\$ <u>8,029</u>	\$8,029

b) As of June 30, 2020, balances of interfund loans are as follows:

	Interfund	Interfund
W. I	<u>Receivable</u>	Payable Payable
Working Cash Fund	\$65,000	\$
Tort Fund		65,000
	\$ <u>65,000</u>	\$65,000

Note 19. SUBSEQUENT EVENT

Management and the District Board have evaluated subsequent events through September 23, 2020, which is the date the financial statements were available to be issued. As of September 23, 2020, no subsequent events required recognition or disclosure in the financial statements.

Note 20. DEFICIT FUND BALANCE

The following fund maintained a negative fund balance at June 30, 2020:

Tort Fund \$5,877

SUPPLEMENTARY INFORMATION RELATIVE TO ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS MOST RECENT CALENDAR YEARS

Calendar Year Ended December 31	2019	2018	2017	2016	2015	2014
Total Pension Liability Service Cost Interest on the Total Pension Liability Differences between Expected and Actual	\$ 97,538 393,512	\$ 95,491 377,730	\$ 88,712 372,110	\$ 85,927 359,549	\$ 78,340 339,066	\$ 80,662 316,523
Experience of the Total Pension Liability Changes of Assumptions Benefit Payments, including Refunds of	210,105	113,580 145,894	94,957 (164,976)	32,203 (22,824)	173,169 5,472	17,427 208,540
Employee Contributions Net Change in Total Pension Liability Total Pension Liability - Beginning Total Pension Liability - Ending (A)	(358,961) 342,194 5,558,466 \$5,900,660	(325,754) 406,941 5,151,525 \$5,558,466	312,782) 78,021 5,073,504 \$5,151,525	(316,167) 138,688 4,934,816 \$ 5,073,504	(322,189) 273,858 4,660,958 \$ 4,934,816	(295,606) 327,546 4,333,412 \$_4,660,958
Plan Fiduciary Net Position Contributions - Employer Contributions - Employees Net Investment Income Benefit Payments, including Refunds of	\$ 109,797 47,330 840,636	\$ 128,341 43,525 (291,278)	\$ 118,627 38,598 761,101	\$ 117,586 34,584 276,914	\$ 111,610 34,177 19,213	\$ 91,417 30,428 228,170
Employee Contributions Other (Net Transfer) Net Change in Plan Fiduciary Net Position Plan Fiduciary Net Position - Beginning Plan Fiduciary Net Position - Ending (B)	(358,961) 29,854 668,656 4,301,559 \$4,970,215	(325,754) 133,702 (311,464) 4,613,023 \$4,301,559	(312,782) (122,992) 482,552 4,130,471 \$4,613,023	(316,167) 24,848 137,765 3,992,706 \$4,130,471	322,189) 219,136 61,947 3,930,759 \$3,992,706	(295,606) 48,978 103,387 3,827,372 \$ 3,930,759
Net Position (Asset) Liability – Ending (A)-(B)	\$ 930,445	\$1,256,907	\$ 538,502	\$ 943,033	\$ 942,110	\$ 730,199
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.23%	77.39%	89.55%	81.41%	80.91%	84.33%
Covered Valuation Payroll	\$ 921,882	\$ 914,111	\$ 820,948	\$ 768,536	\$ 730,908	\$ 676,355
Net Pension Liability as a Percentage of Covered Valuation Payroll	100.93%	137.50%	%09:59	122.71%	128.90%	107.96%

Note to Schedule:
This schedule is presented to illustrate the requirement to show information for 10 years, However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

SUPPLEMENTARY INFORMATION RELATIVE TO ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS MOST RECENT CALENDAR YEARS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered Valuation of Payroll
2014 2015 2016 2017 2018 2019	\$ 93,269 111,610 117,586 118,627 128,341 109,796	\$ 91,417 111,610 117,586 118,627 128,341 109,787	\$1,852 (1)	\$676,355 730,908 768,536 820,948 914,111 921,882	13.52% 15.27% 15.30% 14.45% 14.04% 11.91%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2019 Contribution Rate*

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 2018 Contribution Rates:

Actuarial Cost Method: Amortization Method:

Aggregate entry age = normal Level percentage of payroll, closed

Remaining Amortization

Period: Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP, and ECO groups): 24-year closed period.

Early Retirement Incentive plan liabilities: a period up to 10 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 (two employers were financed over 28 years). 5 year smoothed market; 20% corridor

Asset Valuation Method:

Wage Growth: 3.50%

Price Inflation: 2.50%

Salary Increases: 3.35% to 14.25%, including inflation

Retirement Age:

Investment Rate of Return:

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 to

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

generational projections 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-2017 Disabled Retirees Mortality Table applying the same adjustment 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.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

^{*}Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation.

SUPPLEMENTARY INFORMATION RELATIVE TO THE TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

SCHEDULE OF EMPLOYER'S PROPORTIONAL SHARE OF THE NET PENSION LIABILITY (DOLLAR AMOUNTS IN THOUSANDS)

	liability 10.0% 11.0% 16.3% 15.1% 23.1%	s covered-employee payroll \$ 2,922 \$ 2,806 \$ 2,838 \$ 2,868 \$ 2,830 \$ 2,703	s proportionate share of the net pension liability \$ 293 \$ 308 \$ 462 \$ 432 \$ 653 \$ 593 proportionate share of the net pension liability	\$ 593 15,929 \$ 16,522 \$ 2,703	FY15* 000997077% \$ 653 17.512 \$18.165 \$ 2,830	FY16* 0005477071%. \$ 432 22,458 \$22,890 \$ 2,868	FY17* 0006041734%. \$ 462 \$21,232 \$21,694 \$ 2,838	FY19* FY18* 9187%. 000394549%. 293 \$ 308 20.833 21.067 21.126 \$21.375 2,922 \$ 2,806 10.0% 11.0%	FY19* .0003609187%. \$ 293 20,833 \$21,126 \$ 2,922	District's proportion of the net pension liability District's proportionate share of the net pension liability State's proportionate share of the net pension liability associated with the District Total District's covered-employee payroll District's proportional share of the net pension liability as a percentage of its covered-employee payroll
\$ 2,922 \$ 2,806 \$ 2,838 \$ 2,830 et pension liability 10.0% 11.0% 16.3% 15.1% 23.1%	\$2,922 \$2,806 \$2,838 \$2,868 \$2,830				17,512 \$18,165	22,458 \$22,890	21,232 \$21,694	\$21,375	<u>20,833</u> \$ <u>21,126</u>	ated with the District I
net pension liability et pension liability 20,833 \$21,067 \$21,232 \$21,232 \$21,458 \$17,512 \$21,694 \$21,890 \$18,165 \$2,830 et pension liability 10.0% 11.0% 16.3% 15.1% 23.1%	net pension liability \$ 293 \$ 308 \$ 462 \$ 432 \$ 653 \$ et pension liability \frac{20,833}{\\$21,126} \frac{21,067}{\\$21,375} \frac{21,232}{\\$21,694} \frac{22,458}{\\$22,890} \frac{17,512}{\\$18,165} \frac{17,512}{\\$2,922} \frac{\$2,922}{\\$2,806} \frac{\$2,838}{\\$2,836} \frac{\$2,838}{\\$2,830} \frac{\$2,830}{\\$2,830}	Inability \$ 293 \$ 308 \$ 462 \$ 432 \$ 653 liability		. 000975019%	%220266000	0005477071%.	0006041734%.	000394549%.	.0003609187%.	s proportion of the net pension liability
on liability 0003609187%. 000394549%. 0006041734%. 0005477071%. 000997077%. 000697077%	on liability net pension liability et pension liability	on liability liability		FY14*	FY15*	FY16*	FY17*	FY18*	FY19*	

^{*}The amounts presented were determined as of the prior fiscal-year end.

SCHEDULE OF EMPLOYER CONTRIBUTIONS (DOLLAR AMOUNTS IN THOUSANDS)

15 FY14	287 \$ 289	287 <u>289</u> ************************************	303 \$2,703	10.69%
/16 FY	283 \$ 2	\$ \$ \$,868 \$2,8	9.87% 10.2
FY17 FY	\$ 273 \$	\$\$	\$2,838 \$2,	9.62% 9.
		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		
FY19	\$ 282	\$ 38	\$2,922	8.35%
	Contractually-required contribution Contributions in relation to the contractually-required	contribution Contribution deficiency (excess)	District's covered-employee payroll Contributions as a percentage of covered-employee	payroll

Changes of Assumptions

For the 2019, 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 rates of 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.

For the 2014 measurement year, the assumed investment, rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

SUPPLEMENTARY INFORMATION RELATIVE TO THE TEACHERS' HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS

SCHEDULE OF EMPLOYER'S PROPORTIONAL SHARE OF THE NET OPEB LIABILITY (DOLLAR AMOUNTS IN THOUSANDS)

District's proportion of the collective OPEB liability	<u>FY 20*</u> 0.011417%	<u>FY 19*</u> 0.011972%	<u>FY 18*</u> 0.012467%
District's proportionate share of the collective net OPEB liability	\$ 3,160	\$ 3,154	\$ 3,235
State's proportionate share of the collective net OPEB liability associated with the District	4,279	4,235	4,249
Total	\$ <u>7,439</u>	\$ <u>7,389</u>	\$ <u>7,484</u>
District's covered-employee payroll	\$ 2,922	\$ 2,806	\$ 2,838
District's proportionate share of the collective net OPEB liability as a percentage of its covered-employee payroll	108.15%	112.4%	114.0%
Plan fiduciary net position as a percentage of the total OPEB liability	.25%	07%	17%

^{*}The amounts presented were determined as of the prior fiscal-year end.

SCHEDULE OF EMPLOYER CONTRIBUTIONS (DOLLAR AMOUNTS IN THOUSANDS)

	FY 20	FY19	<u>FY18</u>
Contractually-required contribution	\$ 63	\$ 61	\$ 58
Contributions in relation to the contractually-required contribution Contribution deficiency (excess)	\$ <u>55</u> \$ <u>8</u>	<u>61</u> \$ <u>-0-</u>	<u>58</u> \$ <u>-0-</u>
District's covered-employee payroll	\$ 2,922	\$ 2,806	\$ 2,838
Contributions as a percentage of covered-employee payroll	1.88%	2.16%	2.04%

The information in these schedules will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

SUPPLEMENTARY INFORMATION RELATIVE TO TEACHERS' HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS

Notes to Schedule of Contributions:

Valuation Date: June 30, 2018
Measurement Date: June 30, 2019
Sponsor's Fiscal Year End: June 30, 2020

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method: Entry Age Normal, used to measure the Total OPEB Liability

Contribution Policy: Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by

statute. For fiscal year end June 30, 2019, contribution rates are 1.24% of pay for active members, 0.92% of pay for school districts and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance

current year costs plus a margin for incurred but not paid plan costs.

Asset Valuation Method: Market value

Investment Rate of Return: 0%, net of OPEB plan investment expense, including inflation for all plan years.

Inflation: 2.50%

Salary Increases: Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or

more years of service. Salary increase include a 3.25% wage inflation assumption.

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

updated for the June 30, 2018, actuarial valuation.

Mortality: Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality

Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality

improvements using Projection Scale MP-2017.

Healthcare Cost Trend

Rates: Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts

at 8.00% and 9.00% for non-Medicare costs and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is

added to non-Medicare cost on and after 2022 to account for the Excise tax.

Aging Factors: Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"

Expenses: Health administrative expenses are included in the development of the per capital

claims costs. Operating expenses are included as a component of the Annual OPEB

Expense.

AGENCY FUNDS - STUDENT ACTIVITY FUNDS For the Year Ended June 30, 2020

	Balance July 1, 2019	Receipts	<u>Disbursements</u>	Balance June 30, 2020
Student Council	\$ 2,498	\$ 3,595	\$(4,909)	\$ 1,184
Yearbook	1,214	5,076	(2,893)	3,397
FCA	22	0,0,0	(2,000)	22
School Play	11,530	2,875	(2,064)	12,341
Spanish Club	281	,	(2,001)	281
National Honor Society	607	1,808	(2,415)	201
Library	3,909	2,371	(1,445)	4,835
Cheerleaders	4,935	8,887	(10,292)	3,530
Chorus	820	2,610	(2,203)	1,227
Junior High Scholastic Bowl	666	300	(207)	759
Beta Club Junior High	3,622	3,714	(3,806)	3,530
Band	6,709	9,818	(6,867)	9,660
Literacy Instruction	3,023	800	(1,545)	2,278
Class of 2021	6,832	3,373	(2,020)	8,185
Class of 2022	1,768	14,554	(9,283)	7,039
Class of 2023	2,424	4,926	(3,335)	4,015
High School Administration	373	1,765	(992)	1,146
Grade School Administration	3,655	6,201	(7,521)	2,335
Teacher Lounge	56	490	(357)	189
Pop Corn Machine Fund	1,137		,	1,137
Interest	1,436	1,572	(539)	2,469
Senior Trip Fund	1,178			1,178
Elementary Art	135			135
Graduation Picture Display	745			745
Athletic Director	3,532	9,661	(10,378)	2,815
Speech Contest	91		(64)	27
Class of 2020	13,010	40,591	(51,243)	2,358
Elementary Tech	443		(122)	321
Elementary Structured Classroom	176	21	(115)	82
6 th Grade Volleyball	9,682	2,883	(2,870)	9,695
Volleyball Tournament	7,602	8,299	(8,255)	7,646
Basketball	5,203	25	(1,415)	3,813
Football	5,755	6,027	(10,208)	1,574
IESA	5,503	655	(2,609)	3,549
IHSA	13,076	15,954	(20,960)	8,070
High School Volleyball	2,971	5,612	(4,765)	3,818
SADD	900	050	(320)	580
Bass Fishing	1,120	250	(40)	1,330
Track	1,347	7	(375)	979
Junior High Track Invitational	2,755	4.004	(1,734)	1,021
Junior High Cheerleading	785	1,891	(1,709)	967
Elementary P.E.	288	570		288
Junior High Volleyball	2,071	579	(419)	2,231
High School Softball Baseball	13,440	5,220	(1,805)	16,855
	4,674	14,920	(17,620)	1,974
Pre-K Fundraiser	4,267	5,215	(4,419)	5,063

AGENCY FUNDS - STUDENT ACTIVITY FUNDS - continued For the Year Ended June 30, 2020

	Balance July 1, 2019	<u>Receipts</u>	<u>Disbursements</u>	Balance June 30, 2020
High School Girls Basketball Junior High Softball Donation Relief Fund Interact Club Special Ed Grants GS Chrome Books Grade School Playground Junior High Drama Honor Band Baseball/Softball Concessions High School PE Sports Ad Signs MSM High School Conference	\$ 100 6,750 806 1,194 68 28,500 39 342 4,023 3,915 520	\$ 5,512 2,867 500 270 1,500 2,125 1,289 8,100	\$(4,140) (1,992) (257) (28,474) (2,125) (584) (8,028)	\$ 1,472 7,625 1,306 1,207 1,568 26 39 342 4,023
MSM High School Conference FFA State Tournament Concessions Greenhouse	1,610 3,803 66 581	92 4,960	(372) (4,491) (66)	1,330 4,272 581
High School Scholastic Bowl High School Creative Arts	394 37 <u>5</u>	420	(275)	539 <u>375</u>
Totals	\$ <u>211,352</u>	\$ <u>220,180</u>	\$(<u>254,942</u>)	\$ <u>176,590</u>

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	(from Taxes Received (from 2018 Total Estimated Taxes (from & Prior Levies)		Estimated Taxes Due (from
The second secon	American to the resistance of the second of	e de de la companya del companya del companya de la	And the second s	we is every entry of the property in the control of	
Educational	- CCC 012 F	The same of the sa	(Column B - C)		(Column E - C)
Operations & Maintenance	1,5/8,230	469,734	1,108,496	1,520,622	1 050 888
Total Control **	428,695	127,645	301,050	413.212	705 567
Transcontains	197,562	57,364	140,198	185 698	100,007
i disportante a para di para d	171,547	51,058	120 489	TOC TOL	128,334
Municipal Retirement	68,370	23.180	45 100	C87,C01	114,227
Capital Improvements		The second secon	OCTOC	950,67	51,859
Working Cash	AAC CC	The state of the s	0	The second of despectation of the company and the second of the company of the second	0
Tort Immunity	440,70	17,765	24,579	41,321	28.556
Fire Prevention & Safety	147,070	206,964	463,277	669,983	463.019
Leasing Levy	37,344	12,765	24,579	41,321	28.556
Special Education	10,459	4,314	6,145	13,967	9,653
Area Vocational Construction	34,309	10,212	24,097	33,057	22,845
Social Security/Medicare Only	151 815		. 0	The second secon	0
Summer School		40,335	105,480	149,996	103,661
Other (Describe & Itemize)				The second secon	0
Totals	O		0		
The second secon	3,385,916	1,022,336	2,363,580	3.309.501	707176
,			A Company of the Comp		2,201,105

* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.

^{**} All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF SHORT-TERM DEBT

	Beginning July 1, 2019	July 1, 2019 thru	July 1, 2019 thru	Outstanding
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)		June 30, 2020	June 30, 2020	Ending June 30, 2020
Total CPPRT Notes			:	-
TAX ANTICIPATION WARRANTS (TAW)		1 1 1		
Educational Fund				
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				•
Transportation Fund				0
Municipal Retirement/Social Security Fund			:	0
Fire Prevention & Safety Fund	:			0
Other - (Describe & Itemize)				0
Total TAWs				0
TAX ANTICIPATION NOTES (TAN)			0	0
Educational Fund		:		
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund			1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0
Other - (Describe & Itemize)				0
Total TANS			The same and the s	0
TEACHERS/EMPLOYEES' ORDERS (T/EO)	5)	0	0
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				
General State Ald/Evidence-Based Funding Anticipation Certificates		7 Th 14 Th 14		0
Total (All Funds)				
OTHER SHORT-TERM BORROWING		The second secon		0
Total Other Short-Term Borrowing (Describe & Itemize)			4	

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	Any differences	Retired July 1, 2019 thm	Outstanding Ending	Amount to be Provided
2018 General Obligation Bonds	01/11/18	850,000		4 697 000	June 30, 2020	(Described and Itemize)	June 30, 2020	June 30, 2020	for Payment on Long- Term Debt
A Miles of Marie Control of Marie Control of Marie Control of Cont				000,500	The same of the sa		167,000	530,000	072 777
The second secon				The second secon					007,5
	The second secon			Commence of the Commence of th					
AND ALLES COMMENTS OF THE STATE	The second of the second of the second							0	
the continues of the second of								0	
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				The second secon			: .		The second secon
And the second of the second o	The second secon							0	
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THE RESIDENCE OF THE PARTY OF T								0	
				The state of the s				0	\$
		-						0	
The second control of						:		0	The second control of the second
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								0	
The second secon								0	
	:	850,000		000 269				0	
 Each type of debt issued must be identified separately with the amount; 	h the amount:			The second secon	•	• •	167,000	230,000	474,308
 Working Cash Fund Bonds Funding Bonds 	4. Fire Prevent, Safety, E	4. Fire Prevent, Safety, Environmental and Energy Bonds	Bonds	7. Other					
3. Refunding Bonds	6. Building Bonds			8. Other					
				2.00					

7. Other 8. Other 9. Other

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

			177 (1864)			
Description (Enter Whole Dollars)	Account No	Tort Imminity a	Special Education	Area Vocational	School Facility Occupation	
Cash Basis Fund Balance as of July 1, 2019	A THE RESIDENCE AND ADDRESS OF THE PARTY OF	Cort minimality	Special caucation	Construction	Taxes	Driver Education
RECEIPTS:	de la company de				12,348	
Ad Valorem Taxes Received by District	10.70.40.20.4100	n tay or a				And the second s
Earnings on Investments	10 20 40 01 30-1100		34,309			
Drivers' Education Fees	10 1020					A TOTAL STREET, STREET
School Facility Occupation Tax Proceeds	0/61-01			-		2.213
Driver Education	30 or 60-1983				323,225	
Other Receipts (Describe & Itemize)	10 or 20-33/0					5.070
Sale of Bonds						
Total Receipts	10, 20, 40 or 60-7200				The same and the dispersion of the same and	And designation of the state of
DISBURSEMENTS:		0	34,309	0	323,225	7 283
Instruction	40.000	artes bu				
Facilities Acquisition & Construction Services	10 or 50-1000	and man bear	34,309			7.283
Tort Immunity Services	20 of 60-2530				238,540	
DEBT SERVICE	10, 20, 40-2360-2370					
Debt Services - Interest on Long-Term Debt	30.500					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	0025-06	· Common of the	3			
Debt Services Other (Describe & Itemize)	0000-00	÷ .	- Carrier			
Total Debt Services	30-5400	- A	Phone soc. , 1			
Other Disbursements (Describe & Hemize)						
Total Dichircoments	1				0	
Endland Solve Built Could be a second		0	34.309			AND STREET, ST
circuit class butter balance as of June 30, 2020		0	0		045,852	7,283
Reserved Fund Balance	714		2	0	97,033	0
Unreserved Fund Balance	730					
HEDINE DE TODT INAMINITY PYPERINE 8			0	0	97,033	0
JULE OF IORI IM						
TeS NO Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	10/9-103?	net trial as				
If yes, list in the aggregate the following:	Total Claims Payments:	The second secon				
to following assessment in the second	Total Reserve Remaining:					
y curegones, list all other lort immunity expenditures not included in line 30 above.	Enter total dollar amount for each category.	ategory.				
Workers' Compensation Act and/or Workers' Occupational Disease Act		Management of the last of the				
Unemployment Insurance Act						
Insurance (Regular or Self-Insurance)		The second section of the section of the second section of the section of the second section of the sectio				
Risk Management and Claims Service		The second secon				
Judgments/Settlements		The second control of				
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		The second of th				
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		The same of the sa				
Legal Services		the second section of the section of the second section of the sec				
Principal and Interest on Tort Bonds						
And the second s		The statement of the st				

³ Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell GB above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

SUPPLEMENTAL INFORMATION REQUIRED BY THE GRANT ACCOUNTABILITY AND TRANSPARENCY ACT (GATA), 30 ILCS 708

Grantee Portal / Audit Reviews / Audit / CYEFR

Add a Program | Certify & Submit

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	478-00-0251	Medical Assistance Program	0	7,719	C	7,719
View	586-10-0546	Driver Education	5,767	0	0	5,767
View	586-18-0406	School Breakfast Program	0	14,541	0	14,541
View	586-18-0407	National School Lunch Program	0	60,236	0	60,236
View	586-18-0409	Child and Adult Care Food Program	0	2,152	0	2,152
View	586-18-0410	Summer Food Service Program	0	13,212	0	13,212
View	586-18-0421	Title IV Safe and Drug Free Formula	0	0	0	0
View	586-18-0517	Career and Technical Ed Improvement (CTEI)	8,119	0	0	8,119
View	586-18-0521	Evidence-Based Funding	505,693	0	0	505,693
View	586-18-0523	State Free Lunch and Breakfast	1,011	0	0	1,011
View	586-18-0531	Special Ed Orphanage - Individual / Summer Individual	7,144	0	0	7,144
View	586-18-0534	Special Ed Private Facility Tuition	54,612	0	0	54,612
View	586-18-0540	Transportation - Regular and Vocational	14,475	0	0	14,475
View	586-18-0541	Transportation – Special Education	29,519	0	0	29,519
View	586-18-0868	Early Childhood Block Grant	103,698	0	0	103,698
View	586-18-1015	Agricultural Education	4,048	0	0	4,048
View	586-34-2088	ISBE Grant Program Expenditures	0	0	0	0
View	586-43-0430	Title II - Teacher Quality	0	9,834	0	9,834
		Totals:	734,087	314,331	6,044,412	7,092,830

59

View	586-44-0414	Title I - Low Income	0	173,301		172.004
View	586-44-1092		-		0	173,301
VIEW	300-44-1082	Title I - School Improvement and Accountability	0	2,507	0	2,507
View	586-44-1588	Title IVA Student Support and Academic Enrichment	0	1,783	0	1,783
View		Other grant programs and activities		29,047	0	29,047
View		All other costs not allocated			6,044,412	6,044,412
		Totals:	734,087	314,331	6,044,412	7,092,830

Please note the following:

- The CYEFR may be per-populated with programs based on existing awards in the GATA system.
 These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any <u>grant expenditures</u> not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

Cancel Save	March 1997 to the State of the	<u>YEFR</u> / Program	and the state of t	e i sant teatre te transcribe
	See March Control of the Long English and the	er Maria de Caración de la Caración	and the second of the second o	a de desarro da esta esta esta esta esta esta esta est
Agency	Department Of Health	ncare And Family Se	rvices (478)	
Program	Medical Assistance Pr This program as added do	ogram (478-00-025 ue to awards found in ti	1) ne CSFA. It cannot be	removed.
Program Limitations	○ Yes ⊚ No Identify Limitations (required if Yes)		
Mandatory Match %	○ Yes ⊚ No F	Rate (required if Yes): [
Indirect Cost Rate	0.00]%	The second section of the second section of the second section of the second section of the second section sec	en er en stad i i skilet i di engalaksi ser angalasi i i di angalasi i di angalasi i di angalasi i di angalasi	more than the second of the se
Indirect Cost Rate Base				
Category	State Amount	Federal Amount	Match Amount	Total
1st Quarter (JulSept.) Admin. Expenditures	0.00	1348.34	0.00	1,348.34
2nd Quarter (OctDec.) Admin. Expenditures	0.00	2280.36	0.00	2,280.36
3rd Quarter (JanMar.) Admin. Expenditures	0.00	1937.91	0.00	1,937.91
4th Quarter (AprJun.) Admin. Expenditures	0.00	2152.10	0.00	2,152.10
Total Direct Expense	s 0.00	7,718.71	0.00	7,718.71
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en e	entre de la companya de la companya La companya de la co	in the second se	er e	er e la ser gerte ger a e
Agency	State Board Of Educa	tion (586)		* * * * * * * * * * * * * * * * * * *
Program	Driver Education (586	5-10-0546)	e tree de la companya de la company	the transfer of the second
Program Limitations	O Yes No	en en in de la chida en la contra companya una compositione en la seu esta en la contra en la contra en la cont	en e	A Contract C
	Identify Limitations (required if Yes)		
	and the second s		t to a set of the content of the had been the hands made to the separate terms of the content to the second section.	CONTRACTOR OF STATE O
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Mandatory Match %	O Yes No F	Rate (required if Yes):	The Committee of the Co
Indirect Cost Rate	0.00%	er der Sorieur, beid jorgeponamien is in an apparatus propagation in a pro-		
to the second of	Control of the contro	and the second of the second o	encommunity of the second	
Indirect Cost Rate Base	0.00 70			The state of the s
	Account of the contract of the			
Category	State Amount	Federal Amount	Match Amount	Total
Category Expenditure-Grant Projects	State Amount	Federal Amount		
Category Expenditure-Grant Projects during the Audit Period	State Amount		Match Amount	Total 5,767.32
Category Expenditure-Grant Projects during the Audit Period Prior year project lapse	State Amount			
Category Expenditure-Grant Projects during the Audit Period Prior year project lapse	State Amount 5767.32 0.00	0.00	0.00	5,767.32 0.00
Category Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY Total Direct Expens	State Amount 5767.32 0.00	0.00	0.00	5,767.32 0.00
Category Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY	State Amount 5767.32 0.00 es 5,767.32 0.00	0.00 0.00	0.00 0.00 0.00	5,767.32 0.00 5,767.32

Revenues-Grant Projects during the Audit Period 0.00 8936.65 0.00 8,936.6 Prior year project revenues n CY 0.00 5604.39 0.00 5,604.3 Total Direct Expenses 0.00 14,541.04 0.00 14,541.0	Total Expenses	0.00	14,541.04	0.00	14,541.04
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations ○ Yes ◎ No Identify Limitations (required if Yes) Mandatory Match % ○ Yes ◎ No Rate (required if Yes): Indirect Cost Rate ○ 0.00 ○ 0.	ndirect Costs	0.00	0.00	0.00	0.00
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations O Yes O No Identify Limitations (required if Yes) Mandatory Match % O Yes O No Indirect Cost Rate O.00 Category State Amount Federal Amount Match Amount Total Food costs and supplies O.00 O.00 Revenues-Grant Projects during the Audit Period O CON O	Total Direct Expenses	0.00	14,541.04	0.00	14,541.04
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations Yes No Identify Limitations (required if Yes) Mandatory Match % Yes No Rate (required if Yes): Indirect Cost Rate 0.00 Category State Amount Federal Amount Match Amount Total Food costs and supplies 0.00 Revenues-Grant Projects	Prior year project revenues n CY	0.00	5604.39	0.00	5,604.39
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations Yes No Identify Limitations (required if Yes) Mandatory Match % Yes No Rate (required if Yes): Indirect Cost Rate 0.00 % Indirect Cost Rate Base Category State Amount Federal Amount Match Amount Total	Revenues-Grant Projects during the Audit Period	0.00	8936.65	0.00	8,936.6
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations () Yes (a) No Identify Limitations (required if Yes) Mandatory Match % () Yes (a) No Rate (required if Yes): Indirect Cost Rate () O Yes (a) No Rate (required if Yes): Indirect Cost Rate () O Yes (a) No Rate (required if Yes): Indirect Cost Rate () O Yes (a) No Rate (required if Yes): Indirect Cost Rate () O Yes (a) No Rate (required if Yes): Indirect Cost Rate () O Yes (a) No Rate (required if Yes): Indirect Cost Rate Base	Food costs and supplies	0.00	0.00	0.00	0.00
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations Yes No Identify Limitations (required if Yes) Mandatory Match % Yes No Rate (required if Yes): Indirect Cost Rate 0.00%	Category	State Amount	Federal Amount	Match Amount	Total
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations O Yes No Identify Limitations (required if Yes) Mandatory Match % O Yes No Rate (required if Yes):	Indirect Cost Rate Base				
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations O Yes No Identify Limitations (required if Yes)	indirect Cost Rate	0.00]%	inter in the off of the Asia we have in the control of the control	TO A STANDAR AND AND AND A STANDARD A STAN	
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations O Yes No	Mandatory Match %	O Yes No	Rate (required if Ye	s):	
Program School Breakfast Program (586-18-0406) This program as added due to awards found in the CSFA. It cannot be removed.		Identify Limitations	(required if Yes)		The state of the s
Program School Breakfast Program (586-18-0406)	Program Limitations	(embarana i prilaga norm ga debena di demonstra prilade più de la sectività de la secultaria del de	monometricanianianianianianianianianianianianiania
Agency State Board Of Education (586)	Program	School Breakfast Pro This program as added	ogram (586-18-040 due to awards found in	6) the CSFA. It cannot b	e removed.
e de la companya del companya de la companya del companya de la companya del la companya de la c	Agency	State Board Of Educ	cation (586)	And the state of t	the material section of the section
	· · · · · · · · · · · · · · · · · · ·	and the second s	رجي ويوالدي والمحملة بالأشام بعد المحاربة	ريرين بالمسافي بالحاد المادي المتادي	resolved to the agency.

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Agency	State Board Of Educ	cation (586)	Barrio Salaria Albania Barrio de Salaria de	2011-da il della di la
Program	National School Lun This program as added	ch Program (586-18	-0407) the CSFA. It cannot b	e removed
Program Limitations	○ Yes ⊚ No Identify Limitations	Production and Control of the Contro		o removed.
				No. 100 and the same and the sa
Mandatory Match %	O Yes O No	Rate (required if Ye	s):	Color and St. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co
Indirect Cost Rate	0.00]%	to the components of a second considerable and the considerable second considerable second considerable second	and the forest of the standard manner and the second secon	e de le como electronico
Indirect Cost Rate Base				
Category	State Amount	Federal Amount	Match Amount	
				Total
Food costs and supplies	0.00	0.00	0.00	0.00
Revenues-Grant Projects	0.00	38085.54	0.00	The second secon
Revenues-Grant Projects during the Audit Period Prior year project revenues				0.00
Revenues-Grant Projects during the Audit Period Prior year project revenues	0.00	38085.54	0.00	0.00 38,085.54
Food costs and supplies Revenues-Grant Projects during the Audit Period Prior year project revenues n CY Total Direct Expenses Indirect Costs	0.00	38085.54 22150.69	0.00	0.00 38,085.54 22,150.69

Grantee Portal / Audit Revi	ews / Audit / C	YEFR / Program	·		
Cancel Save	entre de la companya	e essentitive se a la latina e la servició y la la latina e la latina.	د ای <u>ر پید</u> ر ایک و ۱۹۵۶ کیلانیک دستان داد. داد	و از ایک دیکی داشته این از این	
the second control of	on the second of the community and all the community of t	er din i sama nga mga mga mga g	er transport en la servició de la companya de la c	ing Serial Arthurs (Section 1981)	
Agency S	tate Board Of Educa	tion (586)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Program C	Child and Adult Care Food Program (586-18-0409) This program as added due to awards found in the CSFA. It cannot be removed.				
Program Limitations	○ Yes ⊚ No dentify Limitations (i				
Mandatory Match %	○ Yes	Rate (required if Yes)):		
Indirect Cost Rate	0.00]%	mer mentlekkingen ist inden _{er} e fysiel som er <mark>och die kritisk kladen det det er bedete</mark> t der betyde er betyde i		Park 1 18 5 Properties and the residence of the contract of th	
Indirect Cost Rate Base					
Category	State Amount	Federal Amount	Match Amount	Total	
Food costs and supplies	0.00	0.00	0.00	0.00	
Revenues-Grant Projects during the Audit Period	0.00	1486.16	0.00	1,486.16	
Prior year project revenues in CY	0.00	665.44	0.00	665.44	
Total Direct Expenses	0.00	2,151.60	0.00	2,151.60	
Indirect Costs	0.00	0.00	0.00	0.00	
Total Expenses	0.00	2,151.60	0.00	2,151.60	
Cancel Save	tunes (season were to accepting and	And the second section of the section of the second section of the second section of the second section of the second section of the section of the second section of the section	And the second of the second o	er et wentenden beschiede	

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Agency	State Board Of Educa	ation (586)	Porti de la contra el como de la constatuación	an en al de la companya de la compa
Program	Summer Food Service	e Program (586-18	-0410)	ting a second of the second of
Program Limitations	O Yes No Identify Limitations	(required if Yes)		
Mandatory Match %	O Yes No	Rate (required if Ye	s):	
Indirect Cost Rate	0.00)%	ting the second of the second		
Indirect Cost Rate Base	The second secon	e de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de la	Processing and the second seco	
			The real section of the section of t	
Category	State Amount	Federal Amount	Match Amount	Total
Category Revenues-Grant Projects	State Amount 0.00	Federal Amount	Match Amount	
Category Revenues-Grant Projects during the Audit Period Prior year project revenues				13,211.6
Category Revenues-Grant Projects during the Audit Period Prior year project revenues	0.00	13211.65	0.00	13,211.65
Category Revenues-Grant Projects during the Audit Period Prior year project revenues n CY	0.00	0.00	0.00	Total 13,211.65 0.00 13,211.65

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Agency	State Board Of Educa	ation (586)		en e
Program	Career and Technical	and the second of the second contract and advantage of the second of the	TEI) (586-18-0517	· · · · · · · · · · · · · · · · · · ·
Program Limitations	○ Yes ⊚ No			,
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Indirect Cost Rate	0.00%		MARTINE CONTRACTOR OF THE STATE	e e e e e e e e e e e e e e e e e e e
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e agent acceptable a construction of the const	0.00 % State Amount	Federal Amount	Match Amount	Total
Indirect Cost Rate Base Category Expenditure-Grant Project	State Amount	Federal Amount	Match Amount	Total 8,119.00
Indirect Cost Rate Base	State Amount	The second section is a second	The state of the s	- 170 Fr. Fred Statement Statement
Indirect Cost Rate Base Category Expenditure-Grant Project during the Audit Period Prior year project lapse	State Amount S 8119.00 0.00	0.00	0.00	8,119.00
Category Expenditure-Grant Project during the Audit Period Prior year project lapse expends in CY	State Amount S 8119.00 0.00	0.00	0.00	8,119.00

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Agency	State Board Of Edu	ucation (586)	to the second second	•
Program	Evidence-Based Fu	ınding (586-18-052)	1)	* , **
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Indirect Cost Rate Base	A CONTROL OF THE CONTROL OF T			
Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	505693.00	0.00	0.00	505,693.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	505,693.00	0.00	0.00	505,693.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	505,693.00	0.00	0.00	505,693.00
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Agency	State Board Of Educa	ition (586)		
Program	State Free Lunch and	Breakfast (586-18-	0523)	AAR AMAR A SE SAN JA SE SAN JA SE
Program Limitations	O Yes No	the Assessment Commencer of the Control of the Cont	Commission of the Commission o	the stage of a garage
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Indirect Cost Rate	0.00 %	Control of the Contro	to the state of th	A TO THE RESIDENCE OF THE PROPERTY OF THE PROP
Indirect Cost Rate Base		en e	entre de la companya	The second secon
		The second secon	er e	
Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	702.20	0.00	0.00	702.20
Prior year project lapse expends in CY	309.00	0.00	0.00	309.00
Total Direct Expenses	1,011.20	0.00	0.00	1,011.20
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	1,011.20	0.00	0.00	1,011.20
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Agency	State Board Of Educa	tion (586)	** *** *** *** *** *** *** *** *** ***	
Program	Special Ed Orphana 0531)	nge - Individual / Su	mmer Individual (!	586-18-
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i,	Identify Limitations (required if Yes)		
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Indirect Cost Rate Base				
Category	Challe B			
A TO SELECT OF A S	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	7143.93	0.00	0.00	7,143.93
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expense	es 7,143.93	0.00	0.00	7,143.93
Indirect Costs	0.00	0.00	0.00	0.00
Total Expense	7,143.93	0.00	0.00	7,143.93
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Agency	State Board Of Educ	cation (586)		
Program	Special Ed Private	Facility Tuition (586	5-18-0534)	
Program Limitations	O Yes No	977 - 12 - 12 - 1		Proceedings of the second
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Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	54612.17	0.00	0.00	54,612.17
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	V start to make many and common and minimum and property of	The state of the s		
the second of th	54,612.17	0.00	0.00	54,612.17
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	54,612.17	0.00	0.00	54,612.17
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Agency	State Board Of Educ	cation (586)	Company of the Compan	
Program	Transportation - Reg	Jular and Vocational	(586-18-0540)	*** ** ** **** **** **** ****
Program Limitations	O Yes No		The second secon	
	Identify Limitations	(required if Yes)		
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Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	14475.14	0.00	0.00	14,475.14
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	14,475.14	0.00	0.00	14,475.14
ndirect Costs	0.00	0.00	0.00	0.00
Total Expenses	14,475.14	0.00	0.00	14,475.14

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Agency	State Board Of Educ	ation (586)	and the state of t	est the way of a
Program	Transportation – Spe	Control of the Contro	5-18-0541)	and the second of the second for some
Program Limitations	○ Yes ⊚ No	The same of the sa	the state of the s	ood - 1.5 - Stadio Particologic sylvanisis, sa
	Identify Limitations	(required if Yes)		
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Indirect Cost Rate	0.00 %	e de la composición della comp	The second section of the second section of the second section	A transfer of the American Control of the Control o
Indirect Cost Rate Base		The control of the co		
Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	29518.87	0.00	0.00	29,518.87
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	29,518.87	0.00	0.00	29,518.87
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	29,518.87	0.00	The section dependent control graphs, an interest described some of the section of the properties of	29,518.87
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and the second s	eren e de la composition della		Francisco de Abbolo de Companyo de Comp	e en
Agency	State Board Of Ed	ucation (586)		
Program	Early Childhood Bl This program as adde	ock Grant (586-18-0 and due to awards found	0868) in the CSFA. It cannot	he removed
Program Limitations	○ Yes No	The second second		be removed.
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Mandatory Match %	○ Yes	Rate (required if)	′es):	The state of the s
Indirect Cost Rate	0.00 %	. A displace with the state of	The second secon	and and all the supplications for the same and a supplication of the supplication of t
Indirect Cost Rate Base				
Category	State Amount	Federal Amount	A. A. B.	
Expenditure-Grant		, ederal Alliount	Match Amount	Total
Projects during the Audit Period	91984.00	0.00	0.00	91,984.00
Prior year project lapse expends in CY	11714.00	0.00	0.00	11,714.00
Total Direct Expenses	103,698.00	0.00	0.00	103,698.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	103,698.00	0.00	0.00	103,698.00
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The state of the s			er de la della co
State Board Of Educat	tion (586)	Committee and the second secon	***************************************
Agricultural Education This program as added du	(586-18-1015) ue to awards found in ti	ne CSFA. It cannot be	removed.
○ Yes No	etteration (1 m. a.). Alexandra (1 m. a.) and Alexandra (1 m.) respectively and a standard annual an	e and emission enteres and emissions and space of the companion of the space of the	or restricted to the second of the second
Identify Limitations (r	required if Yes)		
			Parcel 6.5. Face transferred 6 off air law cap cycles in constitutions
○ Yes No R	ate (required if Yes)):	
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State Amount	Federal Amount	Match Amount	Total
1319.00	0.00	0.00	1,319.00
2729.00	0.00	0.00	2,729.00
ses 4,048.00	0.00	0.00	4,048.00
0.00	0.00	0.00	0.00
ses 4,048.00	The state of the s	To an experience of the second control of th	4,048.00
	This program as added du Yes No Identify Limitations (r Yes No R 0.00 % State Amount 1319.00 2729.00 4,048.00 0.00	O Yes ® No Identify Limitations (required if Yes) ○ Yes ® No Rate (required if Yes) 0.00 % State Amount Federal Amount 1319.00 0.00 2729.00 0.00 30.00 0.00 0.00 0.00	This program as added due to awards found in the CSFA. It cannot be

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Agency	State Board Of Educa	tion (586)	material and electromagnetisms of the control of th	A. E. J. Saltivating companying of the
	Title II - Teacher Qua This program as added de		he CSFA. It cannot be	removed.
Program Limitations	○ Yes	required if Yes)		
Mandatory Match %	○ Yes ⊚ No F	Rate (required if Yes): [
Indirect Cost Rate	0.00)%	The second secon		Marin and Maring and a
Indirect Cost Rate Base				
Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	9834.00	0.00	9,834.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expense	s 0.00	9,834.00	0.00	9,834.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expense	o.00	9,834.00	0.00	9,834.00

Prior year project lapse expends in CY 0.00 53687.00 0.00 53,68 Total Direct Expenses 0.00 173,301.00 0.00 173,301 Indirect Costs 0.00 0.00 0.00 0.00 0.00	Grantee Portal / Audit Re	eviews / Audit /	CYEFR / Progra		
Program Title I - Low Income (586-44-0414) This program as added due to awards found in the CSFA. It cannot be removed Program Limitations Yes No Identify Limitations (required if Yes) Mandatory Match % Yes No Rate (required if Yes): Indirect Cost Rate 0.00 Indirect Cost Rate Base Category State Amount Federal Amount Match Amount Total Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY Total Direct Expenses 0.00 173,301.00 0.00 173,301.00 100.00 Total Expenses	Cancel Save		n (1 m m m m 1860)	and the State of the American State of the State of State	of The San Life of Late April 49.
Program Title I - Low Income (586-44-0414) This program as added due to awards found in the CSFA. It cannot be removed Program Limitations O Yes No Identify Limitations (required if Yes) Indirect Cost Rate 0.00 Category State Amount Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY Total Direct Expenses 0.00 Total Expenses O O O O O O O O O O O O O O O O O O O	The second section of the second second section is a second secon		e a como tresta en la como en c	eter er brûse skriger en bûsele.	. Salata . Tirining yeddda e
This program as added due to awards found in the CSFA. It cannot be removed. Program Limitations () Yes () No Identify Limitations (required if Yes)	Agency	State Board Of Edu	ucation (586)	and the second of the second o	e e de la companya d
Program Limitations O Yes O No Identify Limitations (required if Yes) Mandatory Match % O Yes O No Rate (required if Yes): Indirect Cost Rate O.00]% Indirect Cost Rate Base Category State Amount Projects during the Audit Period Prior year project lapse expends in CY Total Direct Expenses O.00 Total Expenses	Program	Title I - Low Incom This program as adde	ne (586-44-0414) Id due to awards found	in the CSFA. It cannot	be removed.
Indirect Cost Rate 0.00 % Indirect Cost Rate Base Category State Amount Federal Amount Match Amount Total Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY 0.00 173,301.00 0.00 173,301. Indirect Costs 0.00 0.00 0.00 0.00 0.00 0.00 173,301.	Program Limitations	O Yes No			
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Category State Amount Federal Amount Match Amount Total Expenditure-Grant Projects during the Audit Period 0.00 119614.00 0.00 119,61 Prior year project lapse expends in CY 0.00 53687.00 0.00 53,68 Total Direct Expenses 0.00 173,301.00 0.00 173,301 Indirect Costs 0.00 0.00 0.00 0.00 0.00	Indirect Cost Rate	0.00%		enterwenterwitzelijk in Erreg (in v. m.) Agretigette produktere (in m. dialoguerre,	The control of the second section of the second sec
Expenditure-Grant Projects during the Audit Period Prior year project lapse expends in CY Total Direct Expenses 0.00 119614.00 0.00 119614.00 0.00 119614.00 0.00 173,301.00 0.00 173,301 0.00 173,301 0.00 173,301	Indirect Cost Rate Base				
Expenditure-Grant 0.00 119614.00 0.00 119,61 Period 0.00 119614.00 0.00 119,61 Prior year project lapse expends in CY 0.00 53687.00 0.00 53,68 Total Direct Expenses 0.00 173,301.00 0.00 173,301 Indirect Costs 0.00 0.00 0.00 0.00 0.00	Category	State Amount	Federal Amount	Match Amount	Total
Total Direct Expenses 0.00 53687.00 0.00 53,68 Indirect Costs 0.00	Projects during the Audit	0.00			119,614.00
Indirect Costs 0.00 0.00 0.00 0.00 (Prior year project lapse expends in CY	0.00	53687.00	0.00	53,687.00
Total Evnences	Total Direct Expenses	0.00	173,301.00	0.00	173,301.00
Total Expenses 0.00 173,301.00 0.00 173,301	Indirect Costs	0.00	0.00	0.00	0.00
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Agency		State Bo	ard Of Educa	tion (586)		
Program		Title I - 9	School Impro	vement and Accoun	tability (586-44-10	182)
Program L	imitations	O Yes	No	and the second section of the second section s	THE PERSON NAMED IN COLUMN TO STATE OF THE PERSON OF THE P	A Comment of the Comment
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	Category	Stat	e Amount	Federal Amount	Match Amount	Total
Expenditur during the	e-Grant Projects Audit Period		0.00	0.00	0.00	0.00
Prior year expends in	project lapse		0.00	2507.00	0.00	2,507.00
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er en c'han en	Control of the Contro	:5	0.00	2,507.00	0.00	2,507.00
Indirect Co	osts		0.00	0.00	0.00	0.00
· · · · · · · · · · · · · · · · · · ·	Total Expense	es	0.00	2,507.00	0.00	2,507.00
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Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00
Travel	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Supplies	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	29047.00	0.00	29,047.00
Total Direct Expenses	29,047.00	Address to a blassic Action of the control of the c	29,047.00

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Grantee Portal / Audit Reviews / Au	dit / CYEFR /	Program
Cancel Save	e e e estado o estado en estado en estado en estado en estado en estado en entre en entre en entre en entre en	ome of energies has his metaleshinesh to be account the over one energy out the standard energy of
en er en en en en en en de diamentario. En estado partirello en en en estado de la como de la como de la como d En en en en en en entre en entre en	A Committee of the Comm	er er sikk mende falle i dan och blir er de sammer blir er betydelse i det sik er blir er betydelse i det sik e Beneder er beneder i de sammer i de som blir er beneder i det sik er blir er beneder i det sik er blir er bened
Program All other cos	ts not allocated	
Category	Other Amount	
Personal Services (Salaries and Wages)	0.00	: : :
Fringe Benefits	0.00	
Travel	0.00	
Equipment	0.00	
Supplies	0.00	
Contractual Services	0.00	
Consultant (Professional Services)	0.00	
Construction	0.00	
Occupancy - Rent and Utilities	0.00	
Research and Development	0.00	
Telecommunications	0.00	
Training and Education	0.00	
Direct Administrative Costs	0.00	
Miscellaneous Costs	6044412.00	
Total Direct Expenses	6,044,412.00	
		on st. <u>Annone de la college de la Col</u> cia del Master del Alei, de la Calegra de la college de la college de la co
Cancel Save		

		The state of the s									
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	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
Works of Art & Historical Treasures	210	and the state of t				1		June 30, 2020			
Land	220				O					0	U
Non-Depreciable Land	221	68,728	The state of the s		oct 03						
Depreciable Land	222				87/'80	L				to Few 2712 .	867 738
Buildings	230				0	<u>.</u> _				0	0
Permanent Buildings	231	8,961,280	13.835		0 077 447		÷				
Temporary Buildings	232	The same of the sa			8,9/5,115	20	5,169,700	179,502		5,349,202	3 675 913
Improvements Other than Buildings	240	and the second s			0	8				0	0
Canitalized Fourtement		726,464	244,540	27,169	943,835	20	484,698	47 197		504 721	420.004
בישליים בין הישונים בין	520					.1		76111	7,169	726,00	439,114
10 Yr Schedule	251	450,477	149,063	107 103	757 704						
5 Yr Schedule	252	498,431	138,444	49 722	104/164	3 .	770,825	48,421	102,103	217,140	280.297
3 Yr Schedule	253			7716	307,133	<u>, l</u>	488,544	10,358	49,722	449,180	137 973
Construction in Progress	260	8,760		037.8	0	m				0	0
Total Capital Assets	700	10,714,140	545.887	187 754	11 020 250	1					0
Non-Capitalized Equipment	700			PC (10)	11,012,208		6,413,764	285,473	178,994	6,520,243	4.552.025
Allowable Depreciation	_				2	2		0			
		,						285.473		, , a	** ***

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
EVECACO TO THE PARTY OF THE PAR			OPERATING EXPENSE PER PUPIL	LIBERT MILE.
EXPENDITURES:		A STATE OF THE PARTY OF THE PAR		
ED	Expenditures 15-22, L114		Total Expenditures	
O&M DS	Expenditures 15-22, L151		Total Expenditures	\$ 4,949,86
TR	Expenditures 15-22, L174		Total Expenditures	517,70
MR/SS	Expenditures 15-22, L210		Total Expenditures	186,14 260,30
FORT	Expenditures 15-22, L295		Total Expenditures	261,58
	Expenditures 15-22, L342		Total Expenditures	611,38
FCC DECEMBER (Section 1			Total Expenditures	\$ 6,786,96
ESS RECEIPTS/REVENUES	OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE	E TO THE REGUL	AR K-12 PROGRAM:	And dropp dropps from a combine or a manage of place of the com-
'R	Revenues 9-14, L43, Col F	141	2 Regular - Transa Food from Other District (1) and 1	
r R	Revenues 9-14, L47, Col F	142		50
R	Revenues 9-14, L48, Col F	142	The state of the s	
3	Revenues 9-14, L49, Col F	142	The state of the s	
R	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	
R	Revenues 9-14, LS2, Col F	143	the first some states look of states	Acceptable and the Assessment for the control of th
R	Revenues 9-14, L56, Col F	1442	other bittlets (in State)	Company and the second
R	Revenues 9-14, LS9, Col F	1451	Adult - Transp Fees from Pupils or Parents (in State)	-
₹	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (in State)	0
1	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
R	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	0
&M-TR	Revenues 9-14, L150, Col D & F	3499		0
&M-TR	Revenues 9-14, L211, Col D,F	4600	the territory	0
&M-TR	Revenues 9-14, L212, Col D,F	4605	The second of th	0
&M	Revenues 9-14, L222, Col D	4810	The second secon	0
)	Expenditures 15-22, L7, Col K - (G+I)	1125		0
)	Expenditures 15-22, L9, Col K - (G+I)	1225		141,860
)	Expenditures 15-22, L11, Col K - (G+I)	1275		0
	Expenditures 15-22, L12, Col K - (G+I)	1300		0
	Expenditures 15-22, L15, Col K - (G+I)	1600		0
	Expenditures 15-22, L20, Col K	1910		8,832
	Expenditures 15-22, L21, Col K	1911		0
	Expenditures 15-22, L22, Col K	1912		0
ı	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tultion	0
	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuitlon	- 1 Company of the Co
	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
	Expenditures 15-22, L30, Col K	1920	Glited Programs - Private Tultion	0
	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	0.
	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	504.070
	Expenditures 15-22, L114, Col G		Capital Outlay	694,879
	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	54,780
M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0,
M ·	Expenditures 15-22, L151, Col G	=	Capital Outlay	0
М	Expenditures 15-22, L151, Col I	•	Non-Capitalized Equipment	18,286
	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	0
	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	167,000
	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	reference to the second section of the second secon
	Expenditures 15-22, L210, Col G	-	Capital Outlay	0
	Expenditures 15-22, L210, Col !	-	Non-Capitalized Equipment	138,444
'SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	0
SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	6,518
SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	**************************************
SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	0
SS	Expenditures 15-22, L280, Col K	3000	Community Services	486
\$\$	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	0
	Expenditures 15-22, L342, Col G	-	Capital Outlay	0
	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	25,683
			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	Committee of the Party of the P
			Total Operating Expenses Regular K-12 (Line 14 minus Line 77)	\$ 1,256,768
	9 Month A	ADA from Averag	ge Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2019-2020	5,530,201
			Estimated OEPP (Line 78 divided by Line 79)	519.70
			estimated over finite to divided by time (a)	\$ 10,641.14

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)

This schedule is completed for school districts only.

	Sheet, Row		ACCOUNT NO - TITLE	Amount
			PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/	REVENUES:		The state of the s	
TR .	Revenues 9-14, L42, Col F	141	1 Regular Transp Food from Duelle and Duelle	
TR	Revenues 9-14, L44, Col F	141	a series and a series of a series (in 3(4(6)	\$
R	Revenues 9-14, L45, Col F	141	Regular - Transp Fees from Co-curricular Activities (In State)	
R	Revenues 9-14, L46, Col F	141	Regular Transp Fees from Other Sources (Out of State)	and the state of the same of the later to an arrange
R	Revenues 9-14, L51, Col F	143	and the state of t	the group restablished to a restablished a region of
R	Revenues 9-14, LS3, Col F	143	and a second abus of a great (in prate)	E-P-11 Miles of Audio \$4,000,000 p. E- at 1 to 7 to 100 p. Sept.
R	Revenues 9-14, L54, Col F	143	CTE - Transp Fees from Other Sources (Out of State)	A STATE OF THE PARTY OF THE STATE OF THE STATE OF
R	Revenues 9-14, L55, Col F	144	1 Special Ed - Transp Fees from Pupils or Parents (in State)	The state of the s
R	Revenues 9-14, LS7, Col F	144	Special Ed - Transp Fees from Other Sources (In State)	Topone in with the case they propromite a stay process.
R D	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	to the one was the same with the contract the contract of
D-0&M	Revenues 9-14, L75, Col C	1600	Total Food Service	remains of marketing times are a marketing
D-O&IVI	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	4
D	Revenues 9-14, L84, Col C	1811		2
0	Revenues 9-14, L87, Col C	1819		<u> </u>
	Revenues 9-14, L88, Col C	1821		
	Revenues 9-14, L91, Col C	1829		
)-O&M	Revenues 9-14, L92, Col C	1890		many and construction and a section of the section and a section of
-O&M-TR	Revenues 9-14, L95, Col C,D	1910		
O-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	the street of the state of the
))	Revenues 9-14, L104, Col C,D,E,F,G	1991		today de Principal de Contractor de Contract
) -O&M-TR	Revenues 9-14, L106, Col C	1993		10
-0&M-1K -0&M-MR/SS	Revenues 9-14, L132, Col C,D,F	3100		* *** ******* *** ******* ***** **** ****
-O&M-MR/SS -MR/SS	Revenues 9-14, L141, Col C,D,G	3200		66
Win/ 33	Revenues 9-14, L145, Col C,G	3300		
-O&M-MR/SS	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	
-0&M	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
-O&M-TR-MR/SS	Revenues 9-14, L148,Col C,D	3370	Driver Education	As \$10 his religion of personnel programs through a bear options.
-OSIM-1 K-IMK/22	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	5
-O&M-TR-MR/SS	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	41
-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	What is district to have been been able to the confidence of the second confidence with the
-O&M-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	in the same of the
-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	W^{\pm} . When π^{\pm} is a section is a constant to compare $g(\pi)$, and π
-O&M-DS-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	The restriction of the second section of the second
-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	the second contract of the second sec
-TR	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	The state of the s
M	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	decreases and the many or the second annual con-
-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	Commence from a special contract the first or an experience
Odin-03-1K-Min/33-10ft	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	THE RESIDENCE OF THE WARRY OF THE PERSON OF THE
O&M-TR-MR/SS	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	al not to a William and a straight or you descript them I you'll the or you belong a sprang
O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	•	Total Restricted Grants-In-Aid Received Directly from Federal Govt	Secretary to the boundary of the secretary of the second secretary of the second secon
MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	the state of the s
O&M-TR-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	90,
O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	167,
O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	1,:
O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	1,:
O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
O&M-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
D&M-DS-TR-MR/SS-Tort	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	The state of the s
	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	make the second suffering and principles of the second second second such
D&M-DS-TR-MR/SS-Tort	Revenues 9-14, L253, Col C	4901	Race to the Top	
'R-MR/SS	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	The constitution of the company of t
R-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	many or the specifical property of the property of the state of the st
0&M-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
D&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	made. While make profit amount from all one and
D&M-TR-MR/SS D&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Elsenhower Professional Development Formula	An and prove to the administrative administrative administrative
&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	7,9
I&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach	7,4
&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicald Matching Funds - Fee-for-Service Program	7,4
R-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
• •	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	21F A
IR/SS	Revenues (Part of EBF Payment)		English Learning (Bilingual) Contributions from EBF Funds ***	115,0
				and a fine of their control of the state of
			Total Deductions for PCTC Computation Line 85 through Line 173	\$ 650,1
			Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	4,880,0
			Total Depreciation Allowance (from page 26, Line 18, Col I)	285,4
			Total Allerman I - CCTC C	The same of the sa
	_		Total Allowance for PCTC Computation (Line 176 plus Line 177)	5.165 50
	9 Month A	DA from Averag	Polar Anowance for PCTC Computation (Line 176 plus Line 177) e Dally Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	5,165,5 519.

The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

Evidence Based Funding Link: https://www.isbe.net/Pages/ebidistribution.aspx

^{••} Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.

^{***} Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A.	Тах	Rates (Enter the tax rate - ex: .0150 f	or \$1.50)					
		<u>Tax Year 2019</u>	Equalized Asses	sed Valu	uation (EAV):		82,642,485	
		Educational	Operations & Maintenance		Transportation	Cor	nbined Total	Working Cash
R	ate(s):	0.018400 +	0.005000		0.002000 =	:	0.025400	0.00050
В.	Resu	Its of Operations *						
	* т	Receipts/Revenues 5,605,803	Disbursements/ Expenditures 5,727,864		cess/ (Deficiency) (122,061)	Free Seven and Sa	nd Balance 4,975,524	
	Т	he numbers shown are the sum of en ransportation and Working Cash Fund	thes on Pages 7 & 8, lines is.	8, 17, 20), and 81 for the Educat	ional, Op	erations & Maintenan	ce,
C.		-Term Debt ** CPPRT Notes 0 + Other 0 =	Total 0		TANs 0 +	то/і	MP. Orders	EBF/GSA Certificates
D.		Term Debt the applicable box for long-term debt a. 6.9% for elementary and high so b. 13.8% for unit districts.		ict.	11,404,663			
	* '	Ferm Debt Outstanding:		•				
		c. Long-Term Debt (Principal only) Outstanding:	Acct	4 6	530,000			
E.	If applic	ial Impact on Financial Position cable, check any of the following item sheets as needed explaining each iten	s that may have a material	impact	on the entity's financial	position	during future reportin	g periods.
		Pending Litigation Material Decrease in EAV Material Increase/Decrease in Enroll Adverse Arbitration Ruling Passage of Referendum Taxes Filed Under Protest Decisions By Local Board of Review o Other Ongoing Concerns (Describe &	ment r Illinois Property Tax Appe	al Board	d (PTAB)			

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile.aspx

> Pawnee CUSD #11 51-084-0110-26 Sangamon District Name: County Name: District Code:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Fund Balance to Revenue Ratio: H

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

Funds 10, 20, 40, & 70,

Minus Funds 10 & 20

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18) Expenditures to Revenue Ratio: ~;

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Funds 10, 20, 40 & 70,

Funds 10, 20 & 40

Minus Funds 10 & 20

Possible Adjustment:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117) Days Cash on Hand:

m

Funds 10, 20 40 & 70

4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell 17 and J10)

Funds 10, 20 & 40

5. Percent of Long-Term Debt Margin Remaining: Total Long-Term Debt Allowed (P3, Cell H31) Long-Term Debt Outstanding (P3, Cell H37)

3.65 * 1.40 4 0.35 m 0 0.10 0.10 0.35 1.05 0.10 4 0.40 4 0.40 4 0.40 RECOGNITION Estimated 2021 Financial Profile Designation: Total Profile Score: Weight Score Weight Weight Value Score Adjustment Weight Score Weight Value Value Score Score Value Value Ratio 0.887 Ratio Days 1.022 308.65 Percent 100.00 Percent 95.35 4,969,647.00 5,605,803.00 0.00 5,727,864.00 0.00 5,605,803.00 0.00 4,911,002.00 15,910.73 1,784,251.25 530,000.00 11,404,662.93 Total Total Total Total Total Funds 10, 20, 40, 70 + (50 & 80 if negative) (.85 x EAV) x Sum of Combined Tax Rates Funds 10, 20, 40 divided by 360

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

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

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.
- S. 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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A) Inter as shown here: ED-Instruction-Other	Fund- Function- Object Number (Column B)	Gontracted 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 Indire Cost Rate Base (Column F)
D - Food Service - Supplies and Materials	10-2560-400	Kohl Wholesasie	500,000	25,000	475,00
ort - Support Svc-General & Admin - Purchased Svc	80-2300-300	PSIC PSIC	48,457	25,000	23,45
ort - Support Svc-General & Admin - Purchased Svc	80-2300-300	Villa (D	75,466	25,000	50,46
ort - Support Svc-General & Admin - Purchased Svc	80-2300-300	Village of Pawnee	44,330	25,000	19,33
	50-2300-300	Advantage Nursing Services	36,540	25,000	
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	Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column 8)	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 Indin Cost Rate Base (Column F)
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				204,793	0	0 104,793

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)

Fiscal Services (1-2520) and (5-2520)

Operation and Maintenance of Plant Services (1, 2, and 5-2540)

Food Services (1-2560) Must be less than (P16, Col E-F. L63)

Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is Internal Services (1-2570) and (5-2570) required).

690′99 15,438

> Data Processing Services (1-2660) and (5-2660) Staff Services (1-2640) and (5-2640)

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	i acitain		And the same of th	Unrestricted Program	Program
	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Support Services:	000		3,417,995		0.44.0
Pupil			The state of the s	The second of the second secon	5,41,795
Instructional Staff	2100		121,057	The second secon	
General Admin.	0077		98,919	The state of the s	121,051
School Admin	0057		780,999	And the confirmation of the first of the contract of the contr	V,0V
Business:	7400		326,367	The same of the sa	6,007
Direction of Business Spt. Srv.	The second secon			Acceptable of the first temperature of the section of the section of	320,31
Fiscal Services	2510	0	0	C	The second section
Oper. & Maint. Plant Services	2520	25,880	0	25 880	* * * * * * * * * * * * * * * * * * * *
Pupil Transportation	2540		548,563	548.563	
Food Services	7550		136,002	and the second of the second o) (C e
Internal Services	7.560		116,307		130,002
Central:	2570	27,554	. 0	27 554	116,307
Direction of Central Spt. Srv.			The state of the s	The same of the sa	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Plan, Rsrch, Dvlp, Eval. Srv.	2610		0		
Information Services	0797		0		The second secon
Staff Services	2630		3,041	A compared to the compared of	0
Jata Processing Services	7640	0	0		40,0
Other:	7920	0	0		
Community Services	2900		0		
Contracts Paid in CY over the allowed amount for ICR calculation	3000 on (from page 29)		0		
			(104,793)		07 401)
		53,434		601,997	4,895,894
	:	אפאוורנים עמופ	:	Unrestricted Rate	
		lotal Indirect Costs: Total Direct Costs:	53,434	Total Indirect Costs: Total Direct Costs	601,997
,		~ 0.98%		= 12.30%	

			ILLINOIS STATE BOARD OF EDUCATION School Business Services Department (N-330) 100 North First Street Springfield, IL 62777-0001	JIS STATE BOARD OF EDUC Jainess Services Departmer 100 North First Street Springfield, IL 62777-0001	DUCATION ment (N-330) et 001			
UMITAT (Section	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			01	School District Name: RCDT Number:	Pawnee CUSD #11 51-084-0110-26		
		3	Actual Expenditures, Fiscal Year 2020 0) (20) (80)	iscal Year 2020 (80)	(10)	Budgeted Expenditures, Fiscal Year 2021 (20) (80)	2021	
	Description	Funct. Educational No. Fund	Maintenance Fund	Tort Fund *	Total Educational Fund	Operations & Maintenance Tort Fund	Total	
 Exect Speci Othe Direct 	Executive Administration Services Special Area Administration Services Other Support Services - School Administration Direction of Business Sumort Services	2320 153,154 2330 0 2490 0		29,625 1 0 0	182,779 151,280 0 0	30,143	181,423 0	
5. Interi 6. Direc 7. Dedu	5. Internal Services 6. Direction of Central Support Services 7. Deduct - Early Retirement or other pension obligations required by serva.	2510 0 2570 27,554 2610 0	0	000	0 27,554 28,900 0		0 0 28,900	
and inc 8. Totals 9. Percen * For FY	and included above. 8. Totals 9. Percent Increase [Decrease] for FY2021 (Budgeted) over FY2020 (Actual) * For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70	te Idw 180,708 al) Iministrative Costs - Cro	0 sswalk of FY 2020	29,625 2) Tort Fund Exp	0 210,333 180,180 1 Expenditures, located belo	0 30,143 w on lines 43-70	0 210,323 0%	
CERTIFICATION CERTIFY that the also CERTIFY tha	ERTIFICATION certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020. also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.	2020, agree with the an	nounts on the dist h the amounts on	trict's Annual F I the budget ac	inancial Report for Fisc lopted by the Board of	al Year 2020. Education.		
1	Signature of Superintendent]	Date				
* 6	Contact Name (for questions)	a de la companya de l	Contact Tele	Contact Telephone Number				
If line	If line 9 is greater than 5% please check one box below.							*****
	The District is ranked by ISBE in the lowest 25th percentile of like districts limitation by board action, subsequent to a public hearing.	ike districts in administr	ative expenditure	es per student	in administrative expenditures per student (4th quartile) and will waive the	vaive the		
	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by	nd will be requesting a v marked by August 15, 2	waiver from the G 020 to ensure inci	ieneral Assemb Iusion in the Fa	equesting a waiver from the General Assembly pursuant to the procedures in August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by	edures in narked bv		
	The district will amend their budget to become in compliance with the limitation.	with the limitation.						-
								-

Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet. If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk

School District Name: Pawnee CUSD #11 RCDT Number: 51-084-0110-26

89

									Other Function	Other	101 FT 2020
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 FY 2020 Total Function Expenditure		Function 2320	Function 2330	Function 2490	Function 2510	Function	otto acitacii	Outside of the LAC	Outside of Total (Must agree with the LAC Expenditures in column
Claims Paid from Self Insurance Fund	2361	0							בחוירווסון 1970	Functions	Ε)
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0								:	0
Unemployment Insurance Payments	2363	0					:				0
Insurance Payments (Regular or Self-Insurance)	2364	0								1	0
Risk Management and Claims Services Payments	2365	193,331									0
Judgment and Settlements Educational Tisspectional Supervisory Services Related to Loss	2366	534						**************************************		193,331	193,331
Prevention or Reduction	2367	331,894		29,625		:		*		524	534
Reciprocal Insurance Payments	2368	0								302,269	331,894
Legal Services	2369	8,710			-						0
Property Insurance (Buildings & Grounds)	2371	76,911								8,710	8,710
Vehicle Insurance (Transportation)	2372	0)			;				76,911	76,911
(511)		611,380		29,625	0	0	0	0	0	581,755	611.380

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

X

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked,

22. Check this box if the district is subject to the Property Tax Extension Limitation Law.		
23. If the type of Auditor Report designated on the course and a standard on Law.	Effective Date:	(Ex: 00/00/0000)
 If the type of Auditor Report designated on the cover page is other than an unqualified of please check and explain the reason(s) in the box below. 	pinion and is due to reason(s) other than solely Cash Basis Acc	counting,
The state of periods.		

Part C, #23 - Other than cash basis, the opinion is modified due to the District not maintaining a formal record keeping system to track fixed assets accounted for in the General

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 Reclevables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (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.

	Acco	unt Name		100		Espin	3 I/S 8	स्टब्स	1576	2040		
Deferred Reve	nues (490)		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		environment bushi			CELL		EE-71)	10161	
Mandat	ed Categoricals Paym	ents (3100, 3120, 350	0, 3510, 3950)				19	. ;				
				4.00				5 35				\$-
Direct Receipt	s/Revenue					5 - 15						
Mandat	ed Categoricals Paym	ents (3100, 3120, 3500), 3510, 3950)				Ψ.	4				
					3 1	40.00						\$-
Total									1000			
												•

 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.

Comments Applicable to the Auditor's Questionnaire:

Pehlman and Dold, P.C.
Name of Audit Firm (print)

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

mm/dd/vvvv

10/8/200

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

REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2020

Complete the following for attempts to improve fiscal efficiency through shared services or autsourcing in the prior, current and next fiscal years. Pawnee CUSD ± 11 51-084-0110-26

		21-084-0110-79	97-7	
Check box if this schedule is not applicable	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				Cooperative of States Service.
Service or Function <i>(<u>Check all that apply</u>)</i>			Barriers to	
Curriculum Planning			in promotion	(Limit text to 200 characters, for additional space use line 33 and 38)
Custodial Services				AND THE A PROCESSION OF THE PARTY OF THE PAR
Educational Shared Programs			-	Annual personal security of the company of the company of the control of the cont
Employee Benefits	***		A THE RESIDENCE OF THE PARTY OF	And Extended Annial Commission and Commission of the Commission of
Energy Purchasing	Martin Committee of Committee o			THE PROPERTY OF THE PROPERTY O
Food Services				THE SECOND SECTION OF THE PROPERTY OF THE PROP
Grant Writing	-			AMENDER OF COMMUNICATION OF COMMUNICATIO
Grounds Maintenance Services				AMERICAN PROPERTY OF A SECURITY OF A SECURIT
Insurance	×	X		Desirio Chata Inclinance Consessions
Investment Pools	The state of the s			THE STATE HIS DIGITIES COULDING TO THE PROPERTY OF THE STATE OF THE ST
Legal Services				
Maintenance Services				Completed and an experimental experimental experimental experimental experimental and the second of
Personnel Recruitment				A following the state of the second state of t
Professional Development				Addition that is the contract of the contract
Shared Personnel				THE PROPERTY OF THE PROPERTY O
Special Education Cooperatives	×	×		Sangamon Charles Education Differen
STEM (science, technology, engineering and math) Program Offerings				Serior operation to the serior of the serior
Supply & Equipment Purchasing				The second state of the se
Technology Services	×	>		
Transportation		~		CIVIS JOINT PUrchasing Agreement
Vocational Education Cooperatives	X	>	3	
All Other Joint/Cooperative Agreements	× ×	× >		Trick Albertia Trops
Other		\ \		indalik Alterilative - I AUEP
Additional consector Colones (N. O				
Additional space for Colonia (U) - Barriers to Implementation:				
Additional space for Column (E) - Name of LEA :				

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

- 1. Education Fund Acct 1614 Cafeteria Rebates/Pop
- 2. Education Fund Acct 1993 Graduation Fee \$1,050, Pre-school Fee \$200 $\,$
- 3. Education Fund Acct 1999 E-Rate \$3,408, UCB Royalty \$398, Misc Refunds/Reimbursements \$2,179
- 4. Education Fund Acct 3999 Library per Capita Grant
- 5. Education Fund Acct 4399 Title I School Improvement Grant Revenue Code 4331-19
- 6. Operations & Maintenance Fund Acct 1999 PSIC Insurance Proceeds \$8,022, Misc Refunds \$13
- 7. Trasnportation Fund Acct 1999 Fan Bus Reimb \$530, Misc Refunds/Reimbursements \$858
- 8. Tort Fund Acct 1999 PSIC Rebate \$7,670, Misc Refunds/Reimbursements \$622