SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

(Christian County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2020

Due to ROE on Thursday, October 15, 2020 Due to ISBE on Monday, November 16, 2020 SDIJA20

School District Joint Agreement

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

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

	Certified Public Accountant Information	The second secon	Name of Auditing Firm: LMHN, Ltd.	Name of Audit Manager. M. Adam Marthias	Address: 900 N Webster St - PO Box 87	State: Zip		Prone Number: 17-824-9661 217-824-2415	r (9 digit); Ex	066-003847 11/30/2021		Imhncoas@outlook.com	April 2000		Reviewed by Regional Superintendent/Cook ISC	Regional Superintendent/Cook ISC Name (Type or Print):	255.	Telephone: Fax Number.	Signature & Date:
Accounting Basis:	· ·	X CASH	ACCRUAL		The first of the first control of the first control of the first of th	Filing Status:	Submit electronic AFR directly to ISBE	Click on the Link to Submit:	Send ISBE a File		0	The second secon	Single Audit Status:	E 0. 0	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:	Telephone:	Signature & Date:
	School District/Joint Agreement Information	(See instructions on inside of this page.)	School District/Joint Agreement Number: 03-011-0140-12	County Name:	Name of School District/Joint Agreement: South Fork CUSD No. 14	Address:	612 Dial Street - P.O. Box 20	City: Kincaid	Email Address:	cclark@southforkschools.com	Zip Code;	62540	Annual Financial Report	ype or Auditor's report issued. Qualified X Adverse Disclaimer	. Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): Chris Clark	Email Address: ccark@southforkschools.com	Telephone: Fax Number: 217-237-4333 x222 217-237-4370	11

This form is basefloor 23 Illinois Administrative Code 100, Subtitle A. Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-60 (05/20-version1)

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

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Note...The page numbers referred to above are the sequential page numbers that were assigned to each page by LMHN, Ltd. and are located at the bottom center of each page. These page numbers do not correlate to the page numbering system that ISBE utilizes on their AFR. Occasionally, the AFR will cross reference an item to another page number within the AFR. These page numbers are located on the top left or top right hand corner of each AFR page.

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



BRENT J. LIVELY, CPA

M. ADAM MATHIAS, CPA, PFS, CVA

RICHARD K. HOOPER, CPA

IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education South Fork Community Unit School District No. 14 Kincaid, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 of material misstatement.

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

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

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

As described in Note 1, the financial statements are prepared by South Fork Community Unit School District No. 14, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of South Fork Community Unit School District No. 14 as of June 30, 2020, or changes in financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of South Fork Community Unit School District No. 14 as of June 30, 2020, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise South Fork Community Unit School District No. 14's basic financial statements. The supplementary schedules on pages 42 through 45, the statistical section on pages 46 through 48, and the other schedules and itemizations on pages 49 through 59 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules on pages 42 through 45, the statistical section on pages 46 through 48, and the other schedules and itemizations on pages 49 through 59 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated September 16, 2020, on our consideration of South Fork Community Unit School District No. 14's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering South Fork Community Unit School District No. 14's internal control over financial reporting and compliance.

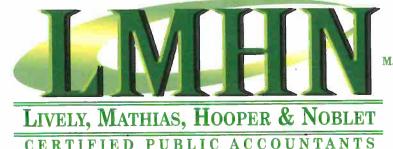
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LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 16, 2020

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

To the Board of Education South Fork Community Unit School District No. 14 Kincaid, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 16, 2020. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Fork Community Unit School District No. 14's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified a deficiency in internal control over financial reporting, described below, that we consider to be a material weakness.

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • ILLINOIS CPA SOCIETY

NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS

Finding 2020-01: Lack of Segregation of Incompatible Duties

Criteria: Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

Condition: The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.

Cause: Because the District has limited personnel resources, it is not possible to segregate incompatible duties.

Effect: By not segregating incompatible duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Recommendations: The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

Views of responsible officials and corrective action plan: Due to their limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Fork Community Unit School District No. 14's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under <u>Government Auditing Standards</u>.

The South Fork Community Unit School District No. 14's Response to the Finding

The South Fork Community Unit School District No. 14's response to the finding identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

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



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 16, 2020

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

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

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Continuent National Part Continuent National		ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Comparison to the problem of the p	CURRENT	(100)										
Trues Receivable 120	Cash (A	Accounts 111 through 115) ¹		1,316,996	118,718	52,562	273,250	91,169	222,140	57,780	23,410	35,990
Trace Recording Executables 120	Investn	ments	120			THE CONTRACT OF STREET,	The state of the s	The state of the s		297,246		
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Contract Assets (Describe & Hamiles) 350 116,716	Prepaid	d tens	180									
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Worke of Art & Historical Treatures 220 Land 220 Site improvements 230 Site improvements 230 Capitalized Equiplement 230 Capitalized Equiplement 220 Capitalized Equiplement 220 Amonute Available in Debt Service Funds 230 Amount a Vailable in Debt Service Funds 230 Amount a Long-Team Debt 230 Amount a Long-Team Debt 230 Amount a Long-Team Debt 240 CHARKET LUABLITIES (400) 410 Interform Payables 420 Contracts Payable 440 Contracts Payable 440 Contracts Payable 440 Long Team Payables 440 Contracts Payable 440 Long Team Payables 440	CAPITAL	ASSETS (2001)										
Liberate Liberate	Works	of Art & Historical Treasures	210									
Building & Building Improvements 230 Site improvements & Infrastructure 220 Capitalities in lobet Service Funds 240 Amount Available in lobet Service Funds 250 Character Lobet Service Funds 240 Character Lobet Service Funds 240 Chief Payables 240 Contracts Payables 240 Contracts Payables 240 Contracts Payables 240 Salaries & Benefitz Payable 240 Payroll Deductions & Withholdings 480 0 Payroll Deductions & Withholdings 480 0 0 Payroll Contract Labilities 240 0 0 0 Cool Contract Labilities 240 0 0 0	Land		220							The second second		
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Construction in Progress 280 400 <td>Capitali</td> <td>ized Equipment</td> <td>250</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Capitali	ized Equipment	250									
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Amount to be Provided for Payment on Long-Term Debt 350 Total Capital Assets	Amount	t Available in Debt Service Funds	340									
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CURRENT LABILITIES (400) 410 6 Interfund Payables 420 6 Interfund Payables 430 6 Conther Payables 430 6 Loans Payable 440 6 Salaries & Benefits Payable 470 6 Payroll Deductions & Withholdings 480 6 Deferred Revenues & Other Current Labilities 480 6 Deferred Revenues & Other Current Labilities 480 6 Deferred Revenues & Other Current Labilities 480 6 Total Long-Term Labilities 6 0 0 Long-Term Labilities 7 6 0 0 Total Long-Term Labilities 7 7 7 7 Reserved Fund Balance 7 7 7 7 7 Investment Familities 7 7 7 7 7 7 Investment Familities 7 7 7 7 7 7 7 Investment Familities 7 7	Tota	al Capital Assets										Complete Section
Interfund Payables 410	CURRENT	ruasiumes (400)										
Intergovernmental Accounts Payable 420 9	Interfu	ind Payables	410									***************************************
Other Payables 430 6 7 6 7	Intergo	overnmental Accounts Payable	420									
Contracts Payable 440 Percentage 440 Percentage AFG Percentage Percentage AFG	Other F	Payables	430							-		
Loans Payable 460 Post Claim of Earlier & Benefits Payable 450 Payroll Deductions & Withholdings 470 Payroll Deductions & Withholdings 480 Payroll Deferred Revenues & Other Current Liabilities 480 Payroll Deferred Revenues & Other Current Liabilities 480 Payroll Deferred Revenues & Other Current Liabilities 90 Payroll Deferred Revenue & Oth	Contrac	cts Payable	440		The state of the s		A THE STREET OF		The contract of the contract o		of paging the Colonia Special Colonia	
Salaries & Benefits Payable 470 Percent Selaries & Benefits Payable 470 Percent Deciries & Withholdings 480 Percent Deciries & Withholdings Percent Deciries & Withholdings Percent Deciries & Withholdings Percent Deciries & Withholdings Percent Deciries & Pe	Loans P	Payable	460					A CHARLES AND A	The second section of the second seco		***************************************	Proposition of the Contract of
Payroll Deductions & Withholdings 480 Payroll Deductions & Withholdings Payroll Deductions & Withholdings Payroll Deductions & Withholdings Payroll Deferred Revenues & Other Current Liabilities Payroll Deferred Revenues & Deferred Revenu	Salaries	s & Benefits Payable	470					The state of the s			and the second s	
Deferred Revenues & Other Current Labilities Due to Activity Fund Organizations 493	Payroll	l Deductions & Withholdings	480									***************************************
Due to Activity Fund Organizations 493 90 90 90 90 90 90 90	Deferre	ed Revenues & Other Current Liabilities	490					and the state of t		Activities of the Commission o	and the second s	and the contract of the contra
Total Current Labilities Concert Labilities C	Due to	Activity Fund Organizations	493			AND	Coppe space of space and s	Water Control of the	And the contraction of the contr	the same of the sa	COMMENT AND ADDRESS OF STATE A	Topped an are made, their United Uniquestation community.
Long-Term Unbilities 511 511 511 52,552 273,250 91,169 Total Long-Term Liabilities 730 1,316,996 118,718 52,552 273,250 91,169 Unreserved Fund Balance 730 1,316,996 118,718 52,552 273,250 91,169 Investment in General Extract Assets 731,169 118,718 57,552 273,250 91,169	Tota	al Current Liabilities		0	0	0	0	0	0	0	0	0
Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Total Long-Term Labilities 714 Reserved Fund Balance 730 1,316,996 118,718 52,562 273,250 91,169 1	LONG-TER	RM LIABILITIES (500)										
Total Long-Term Liabilities 714 Reserved Fund Balance 730 1,316,996 118,718 52,562 273,250 91,169 118,718 52,562 273,250 91,169 118,718 52,562 273,250 91,169 118,718 52,562 273,250 91,169 118,718 52,562 273,250 91,169 118,718 52,562 273,250 91,169 118,718	Long-Te	erm Debt Payable (General Obligation, Revenue, Other)	511									
Reserved Fund Balance 730 1,316,996 118,718 52,562 273,250 91,169 Unreserved Fund Balance 730 1,316,996 118,718 52,562 273,250 91,169 Investment in General Excel Assets 1,316,996 118,718 57,552 273,250 91,169	Tota	l Long-Term Liabilities										
Unrestrued Fund Balance 730 1,316,996 118,718 52,562 273,250 91,169 Investment in General Exed Assets 1,316,996 118,718 57,562 273,250 91,169	Reserve	ed Fund Balance	714						170,789			Secure of a fifth enteresting materials at the second
Investment in General Fixed Assets 1 816 006 118 718 57 567 773 750 91 169	Unrese	arved Fund Balance	730	1,316,996	118,718	52,562	273,250	91,169	51,351	355,026	23,410	35,990
7. 118.718 57.5 57.7 57.0 91.159	Investn	ment in General Fixed Assets										
Oral Labilities and Fluid Balance	Tota	Total Liabilities and Fund Balance	-~	1,316,996	118,718	295'25	273,250	91,169	222,140	355,026	23,410	35,990

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

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

Π	A	20	_	M	Z
-		******		Account	Account Groups
2	ASSETS (Enter Whole Dollars)	Acc.	Agency Fund	General Fixed Assets	General Long-Term Debt
n	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		56,346		
r2	Investments	120			
9	Taxes Receivable	130			
1	Interfund Receivables	140			
ø	Intergovernmental Accounts Receivable	150			
6	Other Receivables	160			
10	Inventory	170	00000		
E	Prepaid (tems	180	And other property of the second seco		
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		56,346		
14	CAPITAL ASSETS (200]				
15	Works of Art & Historical Treasures	210			
16	Land	220		28,500	
17	Building & Building Improvements	230		4,320,546	
18	Site Improvements & Infrastructure	240		24,084	
19	Capitalized Equipment	250		928,616	
20		260			
21	Amount Available in Debt Service Funds	340			52,562
22	Amount to be Provided for Payment on Long-Term Debt	350			1,077,438
23	Total Capital Assets			5,301,746	1,130,000
24	CURRENT LABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	56,346		
34	Total Current Llabilities		56,346		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,130,000
37	Total Long-Term Liabilities				1,130,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets				
1			56,346	5,301,746	1,130,000

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

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-			(01)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
- 2	Description Whole Dollars) (Enter	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ო	RECEIPTS/REVENUES								The state of the s		
4	LOCALSOURCES	1000	613,301	91,435	143,120	58,422	87,493	150,580	7,150	37,318	10,496
ıО	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	0				* Help of processor.
9	$\overline{}$	3000	1,944,234	50,000	0	71,733	40,000	50,000	0	000'09	0
7	FEDERAL SOURCES	4000	393,698	0	0	O	0	0	0	0	0
. 00	_		2,951,233	141,435	143,120	130,155	127,493	200,580	7,150	97,318	10,496
o.		3998	1,030,829								
유			3,982,062	141,435	143,120	130,155	127,493	200,580	7,150	97,318	10,496
7	DISB										
12	Instruction 1	1000	1,702,474				50,803				
13	3 Support Services	2000	804,780	119,692		178,956	57,180	136,794		91,160	8,053
14		3000	0	0		0	0				
15		4000	178,300	0	0	0	0	0		0	0
16		2000	o	0	180,377	0	0			0	0
17	7 Total Direct Disbursements/Expenditures		2,685,554	119,692	180,377	178,956	107,983	136,794		91,160	8,053
20	4	4180	1,030,829	0	0	O	0	0		0	0
19			3,716,383	119,692	175,081	178,956	107,983	136,794		91,160	8,053
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		265,679	21,743	(37,257)	(48,801)	19,510	63,786	7,150	6,158	2,443
21	OTHER SOURCES/USES OF FUNDS									STATE STATES	The second
22	OTHER SOURCES OF FUNDS (7000)										
23	490										
24	4 Abolishment of the Working Cash Fund 12	7110									
25		7110	11 12 12 12 13 14 14 14 14 14 14 14	Control of the Contro	and the second stakes the second state of properties of the second state of the second		NAME OF THE PERSON AND	and a second sec	and a	And the second s	ADDRESS SERVICE PROPERTY AND SERVICE AND PROPERTY AND PRO
26	-	7120	The second secon	maker of parenty of the standard of the standa		The state of the s					splane and the manufacture and the
27	7 Transfer Among Funds	7130	Shoronomachine de la constanta	- Manual Control Contr		The second secon					
28		7140	Charles and the control of the contr						The state of the s		***************************************
29	9 Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	/ IBO									
	-	7170									
34	1 Fund 5	-									
32	2 SALE OF BONDS (7200)										
33	S Principal on Bonds Sold	7210	Contraction of the second seco	A CONTRACTOR OF THE PROPERTY O	35,000	Main vocastratement of the control o		MINE STREET, STATES AND STREET, STREET	PART OF THE PART O	AND THE AND THE AND THE PERSON OF THE PERSON	energy/arthurspersoners says/samp@nnsjsniangiling
34	4 Premium on Bonds Sold	7220	Control of the Contro	Control and Control of	12,329	The same of the sa		ANALYSIA SELLE SEL	Control (Annual Control Contro	The state of the s	And the state of t
35		7230	The state of the s			The second secon		The second secon			
36	6 Sale or Compensation for Fixed Assets	7300			The state of the s	Statement of the last of the l					and the second of the second
37		7400			0						
38	-	7500			0						
33	-	7600									
9	4	7/00									
4	_1	/800									
42	2 ISBE Loan Proceeds	7900									

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

Print Date: 9/11/2020 03-011-0140-24_AFR20.xlsm

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

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

	Δ.	æ	C	0	ш	1	0	H	_	7	¥
-		Dept-ferfa	(01)	(20)	(30)	(40)	(20)	(09)	(0.2)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
43	Other Sources Not Classified Elsewhere	7990	Considerate anticonstitution of the second s	acadicate adaptament for all type and Christish data is and and	Annual Algorithm (Alexandra Carendra addiction at all the Alborithm)	Colora and the facility of the colorade control of the control of the colorade color	The control of the state of the	The second of th	The second state of the se		A Company of the Comp
4	Total Other Sources of Funds		О	0	47,329	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund	8110			E - O - LOS-T				0		
48		8120							0		
49		8130		The second secon							
20		8140					The state of the s	poly-tury process and the poly-tury description of the poly-			
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
2	1	8170									c
S	FUNC removement common	8410									
5 4	1	8430		The end because of a constant to the end of							
3 3	+	200		The state of the s				The state of the s			
1 8	1	0450	A STATE OF STREET STREE						THE STREET OF		
2	1	8440						distribution of the last of th			
28		8510	***************************************					SALAN SWATTONIAN			
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
90	Other Revenues Pledged to Pay Interest on Capital Leases	8530		Cilculation of the state of the				1			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540					W W I				
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
92	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The same
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830					W P C V B V				
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		11 H							N I
75	Other Uses Not Classified Elsewhere	0668								***************************************	
76	Total Other Uses of Funds		a	0	0	0	0	0	0	0	0
11	Total Other Sources/Uses of Funds		o	0	47,329	0	0	О	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		265,679	21,743	10,072	(48,801)	19,510	63,786	7,150	6,158	2,443
7			1.051.317	96,975	42,490	322,051			347,876	17,252	33,547
80	ō					The same of the sa					
8			1,316,996	118,718	52,562	273,250	91,169	222,140	355,026	23,410	35,990

Printed Date: 9/11/2020 03-011-0140-24_AFR20.xlsm

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

AD VALORENT TO Designated Purpose Purp		(1141)41	(10)	104)							
AD VALORENT TO Designated Purpose Special Educar FICA/Nedicard Avea Vocation Summer Schrouber Total Purpose Paymer Total Payments from Corporate Peyments from Payments from Payments from Corporate Peyments from Payments from P	Į.			(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
AD VALORENT TO Designated Policeasing Purper Special Educa Pice/Antedica-Pice/Antedica	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2 2 2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
2 2		1100									
2 2	0-1120)7		524,900	90,984	142,794	57,468	21,928		5,145	36,229	10,360
3 3 3		1130	3,871								
3 5		1140	11,307								
		1150					20,704				
. ₹	The second secon	1160			-			-		100	
2 2	ANY COMPANIAN AND AND ANY CONTROL OF ANY	1170	a (acceptance) a	-	-						
2 2		1130	870.078	A80 00	142 744	57 468	42 632	C	5.145	36.729	10.360
2 2	The state of the s		a contract of the contract of	10000	To live to		-	***************************************			
	- name and a second	1200									
1 2 1 1 2	The second secon	1210		The second second	THE PERSON OF TH	and a should control to the second state of the state of	A SANTA SANT	Witness Constitution particularly device dev	A land the control of	production and the second	AMOUNT PROPERTY BOOK OF THE PROPERTY OF THE PR
	A CONTRACTOR OF THE PROPERTY O	1220	The second secon	Section 100 Control of the Control o	A AN AVAILABLE OF THE PARTY OF	i de la	Company of the Control of the Contro	mande entre plant of many property spectroscopy and contract of the contract o		- I - I - I - I - I - I - I - I - I - I	
1		1230	7,693	The second secon			44,581				Provident address of the contract of the contr
	(Describe & Itemize)	1290	Chartes and the contract of th	The state of the s	merce of the second sec		Charlest the passes that the passes the				Manual Carry and a second seco
		The second	7,693	0	0	0	44,581	0	0	5	O
E E E		1300			A PARKET					S. S	
## ## ## ## ## ## ## ## ## ## ## ## ##		1311									
E E		1312									
		1313									
# F		1314									
## ## ## ## ## ## ## ## ## ## ## ## ##	A STATE OF THE STA	1321									
I I I I I I I I I I I I I I I I I I I		1322		STATE STATE							
	A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN	1323									
		1324	The same of the sa								
		1331									
#F	The second secon	1332	Management of the state of the								
F F		1333									
		1334	NA Commence of Management of Street, S								
F I		1341	***************************************		The state of the s						
##		1342									
#F		1343									
F	AND THE PROPERTY OF THE PROPER	1344	Windows Control of the Control of th								
# E	AND COMMENT OF THE PROPERTY OF	1351	September of the second								
I F		1352	Advantage of the second of the								
F		1353	T								
E		1224	0								
Ĕ I		State of the last									
		1400		THE SECTION AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON							
	[8	1411									
		1412									
$\rightarrow \downarrow \downarrow$	A STATE OF THE STA	1413				The state of the s					
\rightarrow		1415				And the second of the second o					
-		1416									
		1421						STATE OF THE STATE OF			
_	The same that the control of the con	1422						THE REAL PROPERTY.			
	Annual Control of the	1423				The state of the s					
50 Summer Sch - Transp. Fees from Other Sources (Out of State)		1424									

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

2 CTF- 552 CTF- 554 CTF- 554 CTF- 555 Speed 556 Speed 55	Description (Enter Whole Dollars) CTE - Transp Fees from Pupils or Parents (in State)	Acct	(10)	(20)	(30)	(40)	(20)	(09)	(0/2)	(80)	(06)
2 Z	Description (Enter Whole Dollars) Transp Fees from Pupils or Parents (in State)	Acct		-						lanl	Inni
2 2	Transp Fees from Pupils or Parents (in State)	**	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2 2	Transp Fees from Pupils or Parents (In State)						Security				
1 1 1 X		1431				Nome column to the column to t					10000
2 2	CIE - Iransp tees irom Other Districts (in State)	7452				The state of the s					
2 2	CIE - Italisp Fees from Other Sources (Out of State)	1434									
2 2	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				anness and a constitution of a facility server of the					
0 2	Special Ed - Transp Fees from Other Districts (in State)	1442									
D Z	Special Ed - Transp Fees from Other Sources (in State)	1443									
D Z	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
D Z	Adult - Transp Fees from Pupils or Parents (In State)	1451				and a substance of the					
2 2	Adult - Transp Fees from Other Districts (In State)	1452				(Navywork) 2 Nav 17 Nagara 186)					
D Z	Adult - Transp Fees from Other Sources (in State)	1453									
D Z	Adult - Transp Fees from Other Sources (Out of State)	1454									The Control
D Z	Total Transportation Fees					0					
I	EARNINGS ON INVESTMENTS	1500			Date of Parties Action						
T.	Interest on investments	1510	3,619	451	326	954	280	547	2,005	14	136
T.	Gain or Loss on Sale of Investments	1520								And and successful formally by table and desired (19 de public passes)	A CONTRACTOR OF THE PARTY OF TH
T.	Total Earnings on Investments		3,619	451	326	954	280	547	2,005	14	136
	FOOD SERVICE	1600									
	Sales to Pupils - Lunch	1611									
A. A. C.	Sales to Pupils – Breakfast	1612	700								
/ Sales	Sales to Pupils - A la Carte	1613	2,279								
72 Sales	Sales to Pupils - Other (Describe & Itemize)	1614	The state of the s								
73 Sales	Sales to Adults	1620	The second control of								
74 Othe	Other Food Service (Describe & Itemize)	1690	April April Discount Laboratory and Associated						The Name of		
75 Total	Total Food Service	-	2,279								
76 DISTRIC	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77 Admi	Admissions - Athletic	1171	11,544						The state of the s		
78 Admi	Admissions - Other (Describe & Itemize)	6171									
79 Fees	ступу поможения и найобу вергия состоямного на него наботнети навестно сейтерия по сейтерия на бест в 1600 в 1600 голового наботней верхинентей положения на населения на постоямного положения на постоя на п	1720	180	The Constant TV NAME of STATE OF THE STATE O							
80 Book	Book Store Sales	1730									
į	Other District/School Activity Revenue (Describe & Itemize)	1790									
82 Total	Total District/School Activity Income	1	11,724	0							
83 тектво	TEXTBOOK INCOME	1800									
-	Rentals - Regular Textbooks	1811	8,822						THE STATE STATE OF		
_	Rentals - Summer School Textbooks	1812	THE PERSONNELS AND ADDRESS OF THE PERSON PROPERTY.								
-	Rentals - Adult/Continuing Education Textbooks	1813									
-	Rentals - Other (Describe & Itemize)	STREET, STREET	Sea Market manada								
-	Sales - Regular Textbooks	1821	THE STANFARM CONTRACTOR CONTRACTO								
1	Sales - Summer School Textbooks	1877	***************************************								
-	Sales - Adult/Continuing Education (extbooks	1020	and the debt and the same and t								
1	Sales - Other (Describe & Itemize)	1829	(yearsh) hase-deposition to your and a system								
1	Other (Describe & Itemize)	1030	6600								
	Total Textbook Income	200200	770'0	OF THE SECTION							THE REAL PROPERTY.
94 OTHER	OTHER REVENUE FROM LOCAL SOURCES	1900									
95 Rentals	2 s	1910						The second second			
96 Contr	Contributions and Donations from Private Sources	1920	2,060					STEED CONTRACTOR CONTR	TO THE RESIDENCE AND ADDRESS OF THE PROPERTY O	Terkelberrarebished	- contaments abboard (1997) contact to the control of the control
-	Impact Fees from Municipal or County Governments	1930	handle on approaching the control of the state of the sta		et den de la servicio del servicio del servicio de la servicio del servicio del servicio de la servicio del servicio	and the set of the second control of the Control of the Second of the Second					(hdusus)(Australia)
	Services Provided Other Districts	1940	***************************************		altonomic and a second	IIIIIIIIIIIIIIII			1	aro :	-
99 Refu	Refund of Prior Years' Expenditures	1950	11,500			32				T,U/3	

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

	4	æ	U	٥	ш	ш.	9	I	-	7	×
-			(10)	(20)	(30)	(40)	(50)	(09)	(07)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
100	Payments of Surplus Moneys from TIF Districts	1960				1					A rate and a second second
101		1970	009								
102	Proceeds from Vendors' Contracts School Earlith Ornination Tay Proceeds	1980			Commission of the contract of		The state of the s	150,033			
104		1991	9,971				and the state of t	The state of the s			- X
105	4414	1992									
106		1993	1,015			Outloop reseases responses response respons					And the second s
107	Other Local Revenues (Describe & Itemize)	1999	13,940							LL CO	
108	7 Total Other Revenue from Local Sources		39,086	0	10	0	0	150,033		1,0/5	0
109	Total Receipts/Revenues from Local Sources	1000	613,301	91,435	143,120	58,422	87,493	150,580	7,150	37,318	10,496
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200				STORY THE ANGLOS OF THE ANGLOS PROTOCOLOS OF THE ANGLOS OF					
113	1	2300				APPROXIMATION OF THE PROPERTY					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0	SAME SAME SAME	The same of the sa	Salar Service Contraction	The state of the s
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	116 UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,786,977	20,000			40,000			000'09	The state of the s
118	General State Aid - Hold Harmless/Supplemental	3002	Approximation of the contract	Anna	A CONTRACTOR OF THE PROPERTY O	AND STATES	AND THE PROPERTY OF THE PROPER		1		AND AND STREET STREET, AND
119		3005					***************************************	The second secon	and the second s	a sendencia de como como contra en c	Contraction of the second
120		3030						and the second s			MANAGERS OF THE CHOOSE PROPERTY AND THE PROPERTY OF THE PROPER
121	- 1	3099					000 07			000 00	
122	-		1,786,977 i	000,03	0	7	40,000	0		200,00	
123	œ										
124	SPECIAL EDUCATION					-			74		
125		3100	33,032			The state of the s					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	the chiefers are practical entering to the feefers which the			to open special specia					
127	-	3110				Production of the second secon					
128	1	3120									
129	-	3130									11.00
330	-	2140				Address of the constitution as an emission of the Address of the					
137	Special Education - Utilet (Jescribe & Itemilie)	CCTC	33,032	0		0					
5	311	-		The section of the section of							
133	CAREER AND TECHNICAL EDUCATION (CIF.)	3300									
5 5	1	0000	44 055				- temperature se				
136	CTE - MECED	3225	Projett Total Control				- Contraction of the carety -				
137		3235	Spennederproverphilisachululululata saemuum 244	- Angelon consequence recognistic properties and the consequence of th		STATISTICS AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE					
138	-	3240									
139	1	3270	The state of the s	The second secon							S. P. L. S.
140		3299									The latest with the
141	Total Career and Technical Education		11,855	0			0				
142	BILINGUAL EDUCATION										
143		3305									
144	1	3310	SOMMON-COO MI				-				
145	Total Bilingual Ed		0				0				

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

TEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020
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L	¥	В	O	Q	ш	ц.	9	Н	_	ſ	×
-		******	(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
c	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	2,157				The state of the s				
147	-	3365									
148		3370	3,571							-	
149		3410					THE RESIDENCE OF THE PARTY OF T				
150	Aduit Ed - Other (Describe & Itemize)	3499									a of ANA Suddivina NASA
151	TRANSPORTATION										
152	7 Transportation - Regular and Vocational	3500				29,293					
153		3510				42,440	de la constitución de la constit				
154	1	3599									
155	7 Total Transportation		٥	0		71,733	0				
156		3610									
157		3660									
158	H	3698									
159	10	3705	106,642				with the state of				
160		3766									
161		13767									
162	1	3775									
163	1	3780									the state of the s
164		3815									
165	1	3825									
166	11_	3920									
167	1	3925						50,000			and on the
168	1	3999									
169	1		157,257	0	0			20,000	0		0
170	1	3000	1,944,234	20,000	0	71,733	40,000	20,000	0	000'09	
171	198										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Ald	4001									
	1	4009	Andrew Comments of the Comment								
174	temize transition Grants. In all Renaised Directly from the Federal Gout		0	0	0	0	0	0	0	Activities and a second	0 0
=											Topics of the same
176	2		-								
17	Head Start	4045	and the second s								
178	Construction (Impact Aid)	4050						The second secon			
179		4060	- AND	2000000		The state of the s	Charles and a short Charles for a short or a	TO THE PERSON AND THE			
180	Other Restricted Grants-In-Ald Received Directly from the Federal Govt (Describe & Itemize)	4090				gen geman () ; cos i i spepti prodit i sud cat constituent senset	THE PERSON OF TH	Processor of the same of the s			The second secon
181	-		0	0		0	0	0			0
182	DE.	(66									
183	THEY	1									
184	Trite V - Innovation and Flexibility Formula	4100				Salaram (Carabaten - Carabatenbarota control (Carabaten)					
185	Title V - District Projects	4105									

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

A	В	ပ	D	ш	ட	ŋ	I	-	7	×
		(10)	(20)	(30)	(40)	(20)	(09)	(0,2)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Title V - Rural Education Initiative (REI)	4107	15,464								
THE CONTROL OF THE CO	4199	2000 to the 2000 Collection of the foreign the collection of the C	an reducer of consideration (second		American and the state of the s	Accessory a proper property of the first of the following the first of				
Total Title V		15,464	0			01				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200	Annual Annual September 1994 Annual September 1994				March wheel the colors of the colors of the first browners.				
National School Lunch Program	4210	86,344				ST.				
Special Milk Program	4215					Mentitoria signification de la companie de la compa				
School Breakfast Program	4220	39,861				A CONTRACTOR OF THE PERSON ASSESSMENT OF THE P				
Summer Food Service Program	4225	18,192								
Child Adult Care Food Program	4226	BADE TO THE TOTAL PROPERTY OF THE PROPERTY OF			III H	-				
Fresh Fruits & Vegetables	4240	- Maria appear (News) and a second se								
Food Service - Other (Describe & Itemize)	4299	The state of the s				C C C C C C C C C C C C C C C C C C C				
Total Food Service	The second second	144,397								Н
The state of the s	0029	47E GA7								
DE - LOW Income Tries 1 and income National Prints	4305				SHALLE WAS INVESTIGATED THE SHALL SH	o petro esto estructurar lecturamentente establem Antheniordi				
Title (- Migrant Education	4340	Constitution of the state of th	The sales are not obtained the same of the contract of the sales of th	10	Management of the second of th					
Title I - Other (Describe & Itemize)	4399									
Total Title 1		125,547	0	3	0	0				
TITEIN						THE PROPERTY OF THE PARTY OF TH				
Title IV - Safe & Drug Free Schools - Formula	4400	7,294								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499		Service and the service of the servi							
Total Title IV		7,294	0		0	0				
FEDERAL - SPECIAL EDUCÁTION								The state of the s		
Fed - Spec Education - Preschool Flow-Through	4600		And the second s					THE PARTY AND THE		
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	82,361			rabid resembled to the property of the state					
Fed - Spec Education - IDEA - Room & Board	4625	The state of the s		12	TOTAL CONTRACT PRODUCTION CONTRACT PROPERTY.	- Department of the second	The solid			
Fed - Spec Education - IDEA - Discretionary	4630		- Appropriate and appropriate		\$400,000 (1000) (Perchangen and Consultation (1000) (1000)	- Constant of the Constant of				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	130 00			0	0				
Total Federal - Special Education	Contract of the last	100,20				-				
CTE - PERKINS										
CTE - Perkins - Title IIIE - Tech Prep	4770	And the state of t				SAS (SAAMA) SASSAS (SASSAS SAMA) PARAMANANA (SAAMA) SASSAS (SASSAS SASSAS SASSAS SASSAS SASSAS SASSAS				
CTE-Other (Describe & Itemize)	4799					0				
Total CTE - Perkins	Control	0	0							
Federal - Adult Education	4810					-				
ARRA - General State Aid - Education Stabilization	4850	Annual Million and Color a						- K.	1	
ARRA - Title I - Low Income	4851	A STATE OF THE PROPERTY OF THE	- Andrew Control of the Control of t	The same of the same of	and the second s	and a second contract of the second contract			The second second	
ARRA - Title I - Neglected, Private	4852				The same plant is a fact of the same of th					***************************************
ARRA - Title I - Delinquent, Private	4853	TAXABLE PROPERTY AND ADDRESS OF STREET OF STREET, STRE				-	The same of the sa		and the second s	
ARRA - Title I - School Improvement (Part A)	4854	AND THE REPORT OF THE PARTY OF	Apprint and property of the second se	AND THE PROPERTY OF THE PROPER	AND THE PROPERTY OF THE PARTY O	MANAGEMENT AND	A COMPANY OF THE PARTY OF THE P		erosymbalajos lentes apazatalas pocitiens (a torcitajo city)	Manager - very and properties and public Prints Tourism Management
ARRA - Title I - School Improvement (Section 1003g)	4855		And the control of th		Approximate tylestell stress broken broken Viteratory sample	and the state of t	AND THE PROPERTY OF THE PROPER		media-honorogy/vindron-fust produce strong Commission (India)	Period of the Contract of the
ARRA - IDEA - Part B - Preschool	4856	And the second s	A SECURE OF A SECURITION OF A SECU		-					THE PERSON NAMED IN COLUMN TO STREET,
ARRA - IDEA - Part B - Flow-Through	4857	The case of an it is it maked in a space to the second sec				***************************************	And the second s			
ARRA - Title IID - Technology-Formula	4860	The second secon	Andrew Collection and Collection and Collection and Collection Col	And the section of When the section of Western Section	Secretary delications and the second of the	CONTRACTOR	Control of the manager of the section of the sectio			A STATE AND THE BEST OF STATE AND ADDRESS OF THE STATE AND ADDRESS OF T
ARRA - Title IID - Technology-Competitive	4861		d/monocontractorerent/resident/contractorer/dept.	pp production in control in contract to the control of the control	A AND THE RESIDENCE AND THE STATE OF THE STA	- Anna				
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									

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

r	A	60	ပ	٥	IJ	L	5	c	-	,	۷.
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
235	Impact Aid Formula Grants	4864					AND IN THE SECOND SECON	and the state of t		activity of the analysis of the second secon	And the control of the second
236	Impact Aid Competitive Grants	4865					The County of th	and a second sec		forgatt tiftsværskekkittissetteret okkral kleiv krykke	AND PROCESS OF STREET, CONTRACT CONTRAC
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867		Company of the spinor of the s			***************************************	The state of the s		the same of the sa	and the section of the Arthorn terms are seen as a second
239	Build America Bond Tax Credits	4868					THE RESERVE THE PROPERTY OF TH	and a value in the second second control of the second sec		ende de esta en	ACC mentiology process comments and investment process comments and the comments of the commen
240	Build America Bond Interest Reimbursement	4869						MANAGEMENT (A COMA PROPERTY PR		MECAL IS ANATORINA AMARINANI (INA SANDON, ANSWERNANIA)	Acath) is a minimal functionism. West ordinates the sensitive and sensit
241	ARRA - General State Aid - Other Govt Services Stabilization	4870						the same of the sa			
242	Other ARRA Funds ~ II	4871						***************************************			
243	Other ARRA Funds - III	4872			To An a detail of the design o	The state of the s				And the Control of th	MARKET STATES AND TO CHARLES WITH THE PARTY PARTY STATES AND THE PARTY SHARE T
244	Other ARRA Funds - IV	4873			90/2 ts/00/00			WALKET AND A STATE OF THE STATE		AND THE PARTY OF T	MC TEATHTRANS (CONTRACT TO CONTRACT TO CON
245	Other ARRA Funds – V	4874						All the second property and the second participations			COLD Communication of the contraction of the foundation of the contraction of the contrac
246	ARRA - Early Childhood	4875	The state of the s		H 100 Pr		Constitution of the Consti			**************************************	***************************************
247	Other ARRA Funds VII	4876	100000000000000000000000000000000000000	Separate seasons in the seasons of t	NATIONAL PROPERTY AND AN ALCOHOLD SELECTION OF THE PROPERTY OF	A TANAN AND PROPERTY OF THE PR	OLDINATION AND AND AND AND AND AND AND AND AND AN	- Accordance of the second of		AVERACIONAL PECENTATION OF STREET, STR	Androphyliktivistikisjanjarjarvasjotianianiakaansaasiivistaanistikaan
248	Other ARRA Funds VIII	4877		Control of the contro	STATES TO A TRANSPORT COMMISSION CONTRACTOR		WAARIAAN ARAA PINANAAN ARAA KARAA			AND THE CONTRACTOR OF THE PROPERTY OF THE CONTRACTOR OF THE CONTRA	
249	Other ARRA Funds IX	4878					And the second s				
250	Other ARRA Funds X	4879	And the Control of th		mandad and restricted to the set of the organization of the section of the sectio	The state of the s				***************************************	***************************************
251	Other ARRA Funds Ed Job Fund Program	4880	A SA	- many or space of the state of	Aligh Minde Martin and Comment of the Comment of th	Chaigh Desire Philips cover myseloble chebook				and the street of the street o	Challe of the county of the co
252	Total Stimulus Programs		0	0	0	0	0				
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902		The second second second							
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930				The state of the s					
259	Title II - Teacher Quality	4932	16,028								
260	Federal Charter Schools	4960				The state of the s					
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	2,607								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		393,698	0	0	0	0	0	1		The second secon
267	Total Receipts/Revenues from Federal Sources	4000	393,698	0	0	0	0	0	0		TANADALINA STAMBATA WAS
18			200 130 0	264 444	00.00	120 155	177 402	200 580	7150	97 318	10 495

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

Print Date: 9/11/2020 03-011-0140-24_AFR20.xism

Table Description (Enter Whole Dollars) Funct e Citoto) Funct e Citoto) Funct e Citoto		X	т	ပ	D	Ш	ŭ.	O	Н		ſ	¥	Г
Description (enter Whole bollure) Funct 8 Salarfes Benetic Hamilton (ED)			2334 an 514 an	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
10 - EDUCATIONAL FUND (ED) 10000 10000 10000 10000 10000 10000 10000 10000		Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Instruction (Earl) 1100 827,174 13		10 - EDUCATIONAL FUND (ED)											
Regular Programs 1110 827,174 17 Pre-& Programs 1115 60,653 Special Education Programs Pre-K 1220 200,372 Special Education Programs Pre-K 1225 72,418 Remedial and Supplemental Programs Pre-K 1225 72,418 Remedial and Supplemental Programs Pre-K 1225 72,418 Remedial and Supplemental Programs Pre-K 1220 200,372 Remedial and Supplemental Programs Pre-K 1250 37,447 Interscholastic Programs 1260 37,447 Interscholastic Programs 1260 37,447 Simmer School Programs Private Tuition 1300 7,291 Remedial/Supplemental Programs Private Tuition 1312 1300 Remedial/Supplemental Programs Private Tuition 1313 1313 Remedial/Supplemental Programs Private Tuition 1313 1313 Remedial/Supplemental Programs Private Tuition 1313 1313 Supplemental Programs Private Tuition 1313 1313 Supplemental Programs Private Tuition 1312 1314 Supp	INST	RUCTION (ED)	1000										
Tuition Payment to Charter Schools 1115 60,653 Special Education Programs Fluctions 1200-1220) 1135 60,653 Special Education Programs Fluctions 2200-1220) 1205 200,372 Special Education Programs Fluct 1226 72,418 Remedial and Supplemental Programs Fre-K 1205 72,418 Remedial and Supplemental Programs Fre-K 1300 47,731 CTE Programs 1300 47,731 Commer School Programs 1500 37,447 Summer School Programs 1500 37,447 Summer School Programs Pre-K 1100 7,291 Pre-K Programs Programs Pre-K 1100 7,291 Pre-K Programs Programs Pre-K - Private Tuition 1913 1910 Special Education Programs Pre-K - Private Tuition 1913 1910 Special Education Programs Private Tuition 1913 1910 Special Education Programs Private Tuition 1913 1910 Aduly/Continuing Education Programs Private Tuition 1915 1910 Aduly/Continuing Education Programs Private Tuition 1915 1920	Re	egular Programs	1100	827,174	174,094	31,633	22,292	10,753	2,063			1,068,009	1,068,003
Pre-K Programs 1125 60,653 Special Education Programs Providence 1200-1203 1200 200,372 Special Education Programs Providence 1200-1203 1200 200,372 Special Education Programs Providence 1200-1203 1225 72,418 Remedial and Supplemental Programs Fre-K 1200 77,241 Adual/Continuing Education Programs Fre-K 1300 47,731 CFE Frograms 1400 47,731 CFE Frograms 1500 37,447 Sammer skinol Programs 1500 7,291 Driver's Education Programs Fre-F-Private Tuition 1510 7,291 Billingual Frograms - Private Tuition 1511 1500 7,291 Remedial/Supplemental Programs K-12 - Private Tuition 1511 1514 1514 Remedial/Supplemental Programs - Private Tuition 1514 1514 1514 Remedial/Supplemental Programs - Private Tuition 1514 1514 1514 Remedial/Supplemental Programs - Private Tuition 1518 1514 1514 Remedial/Supplemental Programs - Private Tuition 1518 1516 15	2	uition Payment to Charter Schools	1115									0	The state of the s
Special Education Programs (Functions 1200-1220) 200,372 Remedial and Supplemental Programs K-12 1225 72,418 Remedial and Supplemental Programs R-12 1250 72,418 Remedial and Supplemental Programs Pre-K 1275 72,418 Remedial and Supplemental Programs Pre-K 1275 72,41 Interscholastic Programs 1200 37,447 Summer School Programs Pre-K 1200 37,447 Summer School Programs Pre-K-Protest Tution 1300 7,291 Billingual Programs - Private Tution 1910 7,291 Regular (x.2.1 Programs - Private Tution 1911 1911 Special Education Programs - Private Tution 1912 1910 Remedial/Supplemental Programs Pre-K - Private Tution 1911 1911 Remedial/Supplemental Programs - Private Tution 1912 1910 Summer School Programs - Private Tution 1912 1910 Summer School Programs - Private Tution 1912 1912 Summer School Programs - Private Tution 1912 1910 Summer School Programs - Private Tution 1912 1910 <td>Pri</td> <td>re-K Programs</td> <td>1125</td> <td>60,653</td> <td>766,01</td> <td>465</td> <td>2,887</td> <td>9,870</td> <td>The state of the s</td> <td>The contract of the contract o</td> <td>Company of the Company</td> <td>84,872</td> <td>84,872</td>	Pri	re-K Programs	1125	60,653	766,01	465	2,887	9,870	The state of the s	The contract of the contract o	Company of the Company	84,872	84,872
Semedial and Supplemental Programs R-12 1255 72,418	Sp	pecial Education Programs (Functions 1200-1220)	1200	200,372	32,613	The same data to the same state of the same stat	-	Annual and Annual Annua			Andrew Persons in Law Prompt of the State of	232,985	232,985
Remedial and Supplemental Programs K-12 1250 72,418 Remedial and Supplemental Programs Fre-K 1275 72,731 Remedial and Supplemental Programs Fre-K 1300 37,147 CTE Programs 1400 47,733 Interscholastic Programs 1500 37,147 Summer School Programs 1500 7,291 Bilingual Programs 1500 7,291 Regular K-12 Programs - Private Tution 1910 7,291 Special Education Programs - Private Tution 1912 7,291 Special Education Programs - Private Tution 1912 7,291 Special Education Programs - Private Tution 1912 1915 Remedial/Supplemental Programs - Private Tution 1915 1916 Remedial/Supplemental Programs - Private Tution 1916 1916 GIF the Programs - Private Tution 1920 1916 Summer Scholos Programs - Private Tution 1920 1920 Gifted Programs - Private Tution 1920 1920 Summer Scholos Programs - Private Tution 1930 1930 Summer Scholos Programs - Priv	Sp	pecial Education Programs Pre-K	1225		***************************************							0	Carles bearing to the bearing and the carles and
Remedial and Supplemental Programs Pre-K 1275 1300 147/731 1300 147/731 1300 147/731 1300 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 147/731 1400 1400 147/731 1400 1	Re	emedial and Supplemental Programs K-12	1250	72,418	9,374	2,006	11,275	THE RESIDENCE AND THE PROPERTY OF THE PROPERTY				100,073	100,074
Adult/Continuing Education Programs Interscholastic Programs Interscholastic Programs Interscholastic Programs Summer School Programs Gifted Programs Gifted Programs Final Alternative & Optional Programs Final Alternative Programs Final Alternative Programs Final Remedial/Supplemental Programs Private Tution Special Education Programs Private Tution Remedial/Supplemental Programs Private Tution Special Education Programs Final Pr	Re	emedial and Supplemental Programs Pre-K	1275	The state of the s	de januarie de management (A) emperativo proposition de management (A) emperativo de management (A) emp	The state of the s		Contract of the second section of the	ANTHA BARK AND ANTHA STANDARD IN STANDARD WATER STANDARD	Control of the Contro	post transle area let ar term and area man above routings (404)	0	symptotic and second stability from cashings or PASS
Interscholastic Programs 1400 47,731	Ad	dult/Continuing Education Programs	1300									0	-
Stummer School Programs 1500 37,147 Stummer School Programs 1500 1500 1500 Stummer School Programs 1500 1500 1500 Clifed Programs 1500 1700 7,291 Billingual Programs 1300 7,291 1500 1500 Truant Alternative & Optional Programs 1300 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 1500 1511 15	ט	TE Programs	1400	47,731	12,332			122				60,185	60,186
Summer School Programs 1500 Gifted Programs 1550 Indust's Education Programs 17,291 Pine's Education Programs 1900 Trunark Atternative & Optional Programs 1910 Regular K-12 Programs - Private Tuition 1911 Regular K-12 Programs - Private Tuition 1912 Special Education Programs Free X- Tuition 1913 Remedial/Supplemental Programs Free X- Private Tuition 1916 Remedial/Supplemental Programs Pre-X - Private Tuition 1916 Adult/Continuing Education Programs Private Tuition 1916 Interscholastic Programs - Private Tuition 1916 Interscholastic Programs - Private Tuition 1920 Giffred Programs - Private Tuition 1920 Summer School Programs - Private Tuition 1920 Giffred Programs - Private Tuition 1920 Summer School Programs - Private Tuition 1920 Support Services 2120 Attendance School Programs - Private Tuition 1920 Support Services 2120 Attendance & Social Work Services 2120 Attendance & Social Work Services<	In	rterscholastic Programs	1500	37,147	438	14,605	8,559		4,528			65,277	65,279
Gifted Programs 1550 Driver's Education Programs 17,291 Billingual Programs 1300 Prex Regular K-12 Programs - Private Tuition 1912 Special Education Programs - Private Tuition 1912 Special Education Programs - Private Tuition 1913 Remedial/Supplemental Programs - Private Tuition 1913 Remedial/Supplemental Programs - Private Tuition 1913 Remedial/Supplemental Programs - Private Tuition 1913 Adult/Continuing Education Programs - Private Tuition 1918 CTE Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1920 Ituants Alemative/Optional Ed Programs - Private Tuition 1920 Support Services - Private Tuition 1920 Truants Alemative/Optional Ed Programs - Private Tuition 1920 Turants Alemative/Optional Ed Programs - Private Tuition 1920 Attendance & Social Work Services 2000 Support Services - Private Tuition 2120 Attendance & Social Work Services 2120 Health Services - Pupils <	Su	ummer School Programs	1600					A STATE OF THE PERSON NAMED IN COLUMN NAMED IN	THE PERSON OF STREET,	The second secon		0	acriber meritoric missans ereses as example of the
Bilingual Programs 1700 7,291	Gil	illed Programs	1650									0	
State Programs 1900	à	river's Education Programs	1700	7,291	849	33	584		61			8,818	8,818
Truant Afternative & Optional Programs 1900	Bill	Ilingual Programs	1800							The state of the s		0	
Pre-K Programs - Private Tuition 1910	F	ruant Alternative & Optional Programs	1300						The second secon			0	
Regular K-12 Programs - Private Tuition 1911 Special Education Programs K-12 - Private Tuition 1912 Special Education Programs K-12 - Private Tuition 1913 Remedial/Supplemental Programs P-Private Tuition 1916 Remedial/Supplemental Programs P-Private Tuition 1916 Adult/Continuing Education Programs - Private Tuition 1918 CTE Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Ituants Alemative/Optional Ed Programs - Private Tuition 1920 Truants Alemative/Optional Ed Programs - Private Tuition 1920 Truants Alemative/Optional Ed Programs - Private Tuition 1920 Tunner School Programs - Private Tuition 1920 Truants Alemative/Optional Ed Programs - Private Tuition 1920 August Incess - Pulpic 2000 Support Services - Private Tuition 2120 Guidance Services 2120 Health Services 2120 Chies Instruction Services 2120 Attendance & Services 2120 Total Support Services - Pupils 21	Pri	re-K Programs - Private Tuition	1910									0	
Special Education Programs K-12 - Private Tuition 1913 Special Education Programs K-12 - Private Tuition 1914 Remedial/Supplemental Programs R-12 - Private Tuition 1915 Remedial/Supplemental Programs - Private Tuition 1915 Adult/Continuing Education Programs - Private Tuition 1916 CTE Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1919 Summer School Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Sulmer School Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Sulmer School Programs - Private Tuition 1920 Support Services 200 Support Services 2120 Attendance & Social Work Services 2130 Attendance & Social Work Services 2150 Other Support Services - Pupils 2150 Total Support Services - Pupils 2150	Re	egular K-12 Programs - Private Tuition	1911									0	
Special Education Programs Pre-K - Tuition 1913 Remedial/Supplemental Programs K-12 - Private Tuition 1914 Remedial/Supplemental Programs N-12 - Private Tuition 1915 CTE Programs - Private Tuition 1917 interscholastic Programs - Private Tuition 1918 Gifted Programs - Private Tuition 1920 Trans Alternative (Optional Ed Programs - Private Tuition 1920 Superout Services 2110 Autendations & Social Work Services 2120 Autendations & Services 2120 Cother Support Services - Pupils 2120 Total Support Services - Pupils 2120 Other Support Services - Pupils 2120 Total Support Services - Pupils	Sp	pecial Education Programs K-12 - Private Tuition	1912						82,255			82,255	82,256
Remedial/Supplemental Programs K-12 - Private Tuition 1915	Sp	pecial Education Programs Pre-K - Tuition	1913		The state of the s							O	Tages are appeared to a program higher layer of expensed benderal subject
Remedial/Supplemental Programs Pre-K - Private Tuition 1915 Adult/Continuing Education Programs - Private Tuition 1916 Interscholastic Programs - Private Tuition 1917 Interscholastic Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Interscholastic Programs - Private Tuition 1920 Support Services 1920 1,252,786 Transit Alternative/Optional Ed Programs - Private Tuition 1920 Total Instruction & Social Work Services 2110 41,186 Attendance & Social Work Services 2120 41,186 Attendance & Social Work Services 2120 41,186 Couldance Services 2120 41,186 Couldance Services 2120 42,872 Total Support Services - Pupils 2120 42,872 Interschool Services - Pupils 2120 42,872 Interschool Services - Pupils 2120 42,872 Interschool Services - Pupils 2120 Interschool Ser	Re	emedial/Supplemental Programs K-12 - Private Tultion	1914									0	
Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition Summer Schools Programs - Private Tuition Summer School Programs - Private Tuition Summer School Programs - Private Tuition Sulfied Programs - Private Tuition Truants Alternative/Optional Ed Programs - Private Tuition Truants Alternative/Optional Ed Programs - Private Tuition SulPPORT SERVICES (ED) SulPPORT SERVICES (ED) Attendance & Social Work Services Attendance & Social Work Services Guidance Services Health Services Health Services Couldance Service	Re B	emedial/Supplemental Programs Pre-K - Private Tuition	1915									0	***************************************
Interscholartic Programs - Private Tuition 1917 Summer School Programs - Private Tuition 1918 Summer School Programs - Private Tuition 1919 Summer School Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1920 Truants Alternative/Optional Ed Progras - Private Tuition 1920 Truants Alternative/Optional Ed Progras - Private Tuition 1920 Truants Alternative/Optional Ed Progras - Private Tuition 1920 Support SERVICES (ED) 1252,786 1200 Support SERVICES Pupil S 1200 1,252,786 Attendance & Social Work Services 1200 1,286 Psychological Services 1200 1,280 Psychological Services 1200 1,280 Total Support Services - Pupils (Describe & Remize) 1200 1200 Total Support Services - Pupils 1200 1200 Total Support Services - Pup	Ad	dult/Continuing Education Programs - Private Tuition	1916									0	
Summer School Programs - Private Tuition 1918	6	TE Programs - Private Tultion	1191			1					1	0	***************************************
Summer School Programs - Private Tuition 1919 Gifted Programs - Private Tuition 1920 Billingual Programs - Private Tuition 1921 Trunant Salternative (Optional Ed Program - Private Tuition 1921 Total Instruction ^{ID} 2000 Sup-post services (ED) 2000 Attendance & Social Work Services 2110 Attendance Services 2120 Health Services - Pupils 2120 Attendance Services 2120 Guidance Services 2120 Phylological Services 2120 Other Support Services - Pupils (Describe & Remize) 2150 Total Support Services - Pupils 2150 Advances - Instruction Services 2100 Advances - Pupils	E	nterscholastic Programs - Private Tuitlon	1918			The state of the s						0	
Silingual Programs - Private Tuition 1920	Su	ummer School Programs - Private Tultion	1919						MA THE STANDARD AND THE PERSON OF THE PERSON			0	
Bilingual Programs - Private Tuition 1921 Transfact Memarine/Optional Ed Progras - Private Tuition 1922 Total Instruction By Contract Optional Ed Progras - Private Tuition 2000 1,252,786 2 SupPoRT SERVICES - PUBLS 2000 1,252,786 2 Attendance & Social Work Services 2110 41,186 2 Attendance Services 2120 41,186 2 Audiance Services 2120 41,186 2 Health Services Services 2130 4,686 2 Other Support Services - Pupils 2150 42,872 2 Other Support Services - Pupils 2100 42,872 2 Support Services - Pupils 2200 42,872 Support Services - Pupils 2220 4,000 Action Action 2230 2330	Gi	ifted Programs - Private Tultion	1920									O	
Truants Alternative/Optional Ed Progras - Private Tuition 1922 Sup-PORT SERVICES (ED) 1,252,786 Sup-PORT SERVICES - PUBLIS 2000 Attendance & Social Work Services 2110 41,186 Addidance Services 2120 41,186 - Psychological Services 2130 1,686 - Psychological Services - Puplis (Describe & Itemize) 2130 42,872 Other Support Services - Puplis 2150 42,872 Support Services - Puplis 2100 42,872 Support Services - Puplis 2200 4,000 Construction Services 2200 4,000 Addicational Middle Services 2220 4,000	Bil	ilingual Programs - Private Tuition	1921									O	and the contract waste of the contract of the
Support services (EP) 2000 1,252,786 Support services (EP) 2000 1,252,786 Support services 2000 1,252,786 Attendance & social Work Services 2110 41,386 Guidance Services 2120 42,386 Health Services - Propils 2140 42,886 Psychological Services - Papils 2140 2150 Other Support Services - Pupils 2150 42,872 Support Services - Pupils 2100 42,872 Support Services - Pupils 2200 42,872 Coral Support Services - Pupils 2200 42,872 Support Services - Pupils 2220 4,000 Addression - Mark Total Support Services - Pupils 2220 4,000	Ţ	ruants Alternative/Optional Ed Progms - Private Tuition	1922			III CIII		1 0 0				0	CL COL *
SupPort SerVICES (ED) 2000 SuPPORT SERVICES - PuPILS 2000 Attendance & Social Work Services 2110 47,186 Guidance Services 2120 4,286 Health Services services 2130 4,686 Psychological Services 2140 2150 Other Support Services - Pupils 2150 42,872 Total Support Services - Pupils 2100 42,872 SupPORT SERVICES - INSTRUCTIONAL STAFF 2210 4,000 Improvement of Instruction Services 2220 4,000 Acceptantional Media Services 2220 4,000	P	otal Instruction ¹⁶	1000	1,252,786	240,697	53,742	45,597	20,745	88,507		5	L,/UZ,4/4	1,702,473
SUPPORT SERVICES 2110 Attendance & Social Work Services 2120 41,186 Guidance Services 2120 41,186 Fall Health Services 2120 41,186 Psychological Services 2130 1,686 Psychological Services - Pupils 2150 2150 Other Support Services - Pupils 2150 42,872 Speech Pathology & Audiology Services - Pupils 2100 42,872 Support Services - Pupils 2200 42,872 Support Services - Pupils 2220 4,000 Educational Made Services 2220 4,000 Addicational Made Services 2230 4,000	SUPP	PORT SERVICES (ED)	2000										
Attendance & Social Work Services Guidance Services Guidance Services Guidance Services Guidance Services 1220 47,186 7,1	S	UPPORT SERVICES - PUPILS											
Guidance Services 2120 41,186 Health Services 2330 1,686 . Speech Pathology & Audiology Services 2140 . . Other Support Services - Pupils 2150 .2150 . Total Support Services - Pupils 2100 42,872 . Support Services - Pupils 2100 42,872 . Support Services - Pupils 2100 42,872 . Educational Media Services 220 4,000 . Activation Services 2220 . . Activation Media Services . . .	At	ttendance & Social Work Services	2110			294			- Control of the Cont			294	294
Health Services 2130 1,686 Psychological Services 2140 Psychological Services 2140 Specific Pathology Services & Itemize 2150 Total Support Services - Pupils (Describe & Itemize) 2150 Total Support Services - Pupils 2150 Support Services - Pupils 2150 Improvement of Instruction Services 2250 Educational Media Services 2250 Authority Services 2250	B	uidance Services	2120	41,186	11,423				***************************************		The state of the s	52,609	52,610
Psychological Services 2140 Speech Pathology & Audiology Services 2150 Other Support Services - Pupils 2190 42,872 Support Services - Pupils 2100 42,872 Support Services - Pupils 2100 42,872 Support Services - Pupils 2210 4,000 Improvement of Instruction Services 2220 4,000 Accitor of Archives 2230 2230	He	ealth Services	2130	1,686	And the state of t	102		Charles 1964-1144 annesses management management annesses ann				1,788	1,788
Speech Pathology & Audiology Services 2150 Other Support Services - Pupils 2190 Total Support Services - Pupils 2100 Support SERVICES - INSTRUCTIONAL STAFF 2200 Improvement of Instruction Services 2220 Address of Services 2230	Ps	sychological Services	2140		The second secon	The state of the s	Control of the second	Anna contract to the second se	accounted when he were in a sufficiently of the well-stated		The state of the same of the s	0	and the second s
Other Support Services - Pupils (Describe & Itemite) 2150 42,872 Total Support Services - Pupils 510P	Sp	peech Pathology & Audiology Services	2150		of the product or section of the sec				And the state of t			0	CHARLES AND
Total Support Services - Pupils 2100 42,872	ŏ	ther Support Services - Pupils (Describe & Itemize)	2190	harmon de de companieres papa la la prima da de la come da come de la come de								0 00 00	2000
SupPoRT SERVICES - INSTRUCTIONAL STAFF 2210 4,000 Improvement of Instruction Services 2220 2220 Educational Media Services 2220 2220 Accounts of Turking 2220 2220	٩	otal Support Services - Pupils	2100	42,872	11,423	396	0	0	0	0	0	14,631	769,65
Improvement of Instruction Services 2220 4,000 Educational Media Services 2220 7330	3	UPPORT SERVICES - INSTRUCTIONAL STAFF											
Educational Media Services	트	nprovement of Instruction Services	2210	4,000	985	12,771	360		Paranta service and a service and an annual service and a			18,116	17,132
Accomment D. Tarting	Ed	ducational Media Services	2220						to a selected and a selection of the sel			0	
Assessment & Lesting	As	Assessment & Testing	2230		and the state of t	and transfer of the contract o		Appearable and construction of an extension of a	Amanana despessor develos semidorio de estaber espesa	- Inches		0	
- Instructional Staff 4,000	Ţ	otal Support Services - Instructional Staff	2200	4,000	982	12,771	360	0	0	0	0	18,116	17,132

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

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

4 48 48		3)	2	П	u.	S	T	_	7	×	-
48	T. I. S. L. Hills and S.		(100)	(200)	(300) Durchasad	(400) Sumplies &	(200)	(009)	(700) Non-Capitalized	(800) Termination	(006)	
8 4	C Description (Enter Whole Dollars)	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
40	SUPPORT SERVICES - GENERAL ADMINISTRATION											
p	Board of Education Services	2310			17,931	1,621		1,980			21,532	21,365
20	Executive Administration Services	2320	130,000	27,222	200	786	A STATE OF THE STA		and the second s		158,208	158,209
51	Special Area Administration Services	2330					A the state of the	***************************************		- International Property of the Party of the	٥	
2	Tort Immunity Services	2360 -									0	
53	Total Support Services - General Administration	2300	130,000	27,222	18,131	2,407	0	1,980	0	o	179,740	179,574
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	176,935	38,830	648	29		439	The second secon		216,881	216,780
26	Other Support Services - School Admin (Describe & Itemize)	2490		A-14-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	A STATE OF THE PARTY OF THE PAR	AMERICAN PROPERTY AND ADDRESS OF THE PROPERTY					0	
27	Total Support Services - School Administration	2400	176,935	38,830	648	29	0	439	0	O:	216,881	216,780
58	SUPPORT SERVICES - BUSINESS					DI CHE	The state of the s					
29	Direction of Business Support Services	2510							The state of the s	THE PARTY NAMED AND PARTY NAME	0	
90	Fiscal Services	2520	43,000	4,213	7,156	844			Service of Security and Constitution of the Service	The second secon	55,213	43,713
61	Operation & Maintenance of Plant Services	2540	122,567	14,777				And the second of the first of the first photostack fall of the first photostack and the second of the second	The state of the s		137,344	137,344
62	Pupil Transportation Services	2550		129							129	129
63	Food Services	2560			118,004	1,068	5,219		and bright for disablest lead assume and a substance of the substance of t	On the contract which is the contract to the contract of the c	124,291	124,292
64	Internal Services	2570	Cultivated of Participations of the Control of Control		The same of the sa	AND RESIDENCE DAMAGES CO.		hand to the section of the section o	A STATE OF THE PARTY OF THE PAR		0	
65	Total Support Services - Business	2500	165,567	19,119	125,160	1,912	5,219	o i	ol	0	316,977	305,478
99	SUPPORT SERVICES - CENTRAL											
29	Direction of Central Support Services	2610		Constitute of the same of the	The second secon		-			The second secon	0	MANAGAMAN PARAMETERS TO SERVICE STREET, SERVIC
68	Planning, Research, Development, & Evaluation Services	2620		Constitution of statemental information of the statement		designations are a section and the section of the s		A see and the standard for the following the see		WAS designed of the place of the countries of the countri	O .	eran personal des contra esta esta esta esta esta esta esta est
69	Information Services	2630				Water or was to be the part of the ball of	Constitution of the Consti				0	
2	Staff Services	2640		Control of the Contro	***************************************		10 275				18 275	18 375
72	Data Processing Services	2600	0	0	0	0	The state of the s	0	0	0	18,375	18,375
1 6	Other Support Services (Describe & Itemize)	2900									0	
74	Total Support Services	2000	519,374	97,579	157,106	4,708	23,594	2,419	0	o	804,780	792,031
-	COMMUNITY SERVICES (ED)	3000									0	
76	PAYMENTS TO OTHER DISTRICTS & GOVT LINITS (ED)	4000										
1	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		V									
28	Payments for Regular Programs	4110						STATE OF THE PERSON NAMED			o	
79	Payments for Special Education Programs	4120			the second secon			135,710			135,710	135,710
80	Payments for Adult/Continuing Education Programs	4130		V	The state of the s			And the same of th			- O The second of the second o	datasspelist tadasbat galabahahahahahahahaha
8	Payments for CTE Programs	4140			The second secon							***************************************
82	Payments for Community College Programs	4170										***************************************
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						020 300			125 710	125 710
84	Total Payments to Other Govt Units (In-State)	4100			0		STATE OF THE PARTY OF	U1/,CE1			OT/GET	or /'rer
82	Payments for Regular Programs - Tuition	4210										
88	Payments for Special Education Programs - Tuition	4220						The same of supplications and		4		And the second s
87	Payments for Adult/Continuing Education Programs - Tuition	4230						CCL			0 03 07	A2 500
88	Payments for CTE Programs - Tutton	4240	1					42,590			066,24	066,24
88	Payments for Community College Programs - Tuition	4270	The state					Management and of some liquid deposits and an annual states.			- C	
8	Payments for Other Programs - Tuition	4280									0 0	AMARIANA ARABAN PRABULTURA TRADUCTURA TRADUCTURA PRABULTURA TRADUCTURA TRADUC
91	Other Payments to In-State Govt Units	4290						CCT CA			003.07	72 500
92	Total Payments to Other Govt Units -Tuition (in State)	4200						44,390			065,24	75,24
93	Payments for Regular Programs - Transfers	4310										
94	Payments for Special Education Programs - Transfers	4320						bridgerend back between the effect of the feet of the			0	And the territory and of the same of green more and
98	Payments for Adult/Continuing Ed Programs-Transfers	4330	The second second				KALL STATE			The state of the s	Ö	

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

17

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

1	L		-				ı	(11	
Proceedings Procession Pr		A	В	S	٥	П	L	9	r į	-	٦.	¥ .	7
Particulo intervient binding particular (Particular Statistics Carticular Statistics C	~			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Page 1987 Page 1982 Page	٢	Description (Enter Whole Dollars)	ınct#	Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Payment for the first investment of the first invest	1 8	Payments for CTE Programs - Transfers	1340	10000								0	
Part Secretaries between the first secretaries and secretari	6	Payments for Community College Program - Transfers	1370						an market			O	
December 1987 December 1987 December 1987 December 2012 December 201	86	Payments for Other Programs - Transfers	1380									O	
Properties to the foreign being the position of the position	96	Other Payments to In-State Govt Units - Transfers	1390									0	
1.00 1.00	9	Total Payments to Other Govt Units -Transfers (In-State)	1300			0			o			O	0
12 12 12 12 12 12 12 12	10	Payments to Other Govt Units (Out-of-State)	1400									0	THE PARTY OF THE P
Part Secretary Control Contr	10	Total Payments to Other Govt Units	2000	A.		0			178,300			178,300	178,300
Participation Function of participation Function Fu	9	DEBT SERVICES (ED)	2000	The same of						THE REAL PROPERTY.			
Part A substitute of the state of the stat	ģ	2.5											
Conception to teach or a final part of teachers 5120 Conception to teacher 5120 Con	9	Tax Anticipation Warrants	0110									0	
State but	ő	Tax Anticipation Notes	5120									0	Annual (Section Control Contro
State Admittable of Certification Control Certification	10	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	The state of the s					***************************************	The second		0	
Control tributes to short Frem bilet State	9	State Aid Anticipation Certificates	5140				X III		and the state of t			0	**************************************
Pacial Enterior as Selectron Table 1 2000 200	10	Other Interest on Short-Term Debt	5150									0	***************************************
Page 2014 State Page 2014	11	Total Interest on Short-Term Debt	2100						C			0	0
Part Data Statistical Expenditures 2000 2,00,045 2,00,04	7		5200				0.46					0	***************************************
Part	11.		2000					- 17 %	٥			0	0
Total Diese Distinctionation (Spanidilations) 1,772,140 399,776 2,0,948 50,005 44,39 260,6256 0 2,665,554 2,665,674 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,554 2,665,674 2,665,554 2,665,554 2,665,674	F	PROVISIONS FOR CONTINGENCIES (ED)	2000	The special and the special section in									
20 OPERATIONS & NAINTENANCE FUND (OBM) 200	-	1	H	1,772,160	338,276	210,848	50,305	44,339	269,626	o	0	2,685,554	2,672,804
20 - OF EMATTENANCE FUND (O&AM) Survort Services (o.a.M) Survort Survort Service	7	1										265,679	
Support Services (cell) 2000 Professional Services (cell) 2000 Professional Services (cell) 2000 Professional Services (cell) Professional Services (cell) </th <th>= ;</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Economical Company</th> <th>District Control House</th> <th>The same was a second</th> <th></th> <th></th> <th></th> <th></th>	= ;						Economical Company	District Control House	The same was a second				
Support Services - Public from Case the Miles 2100 Control Services	-	SUPPORT SERVICES (ORIM)	0002										
Other Support Services - Pupile (Func. 2190 Describe & Remise) 2100 Other Support Services - Public (Func. 2190 Describe & Remise) 2100 Other Support Services - Services 250 Operation & Services Services 250 Operation & Services Services </td <td>7</td> <td></td>	7												
Operation of Business Support Services 2510 9	12	Other Support Services - Pupils (Func, 2190 Describe & Itemize)	2100									0	
Proficient of Balieties Support Services 2520 Profice Common of Balieties Profice Common of Ba	15	130											
Parallitest Acquisition & Construction Services 2530 80,236 2,988 75 90 119,682 Operation & Vaintenance of Plant Services 2540 6 36,339 80,236 2,988 75 0 0 Food Services 2560 0 36,339 80,236 2,988 75 0 0 119,682 0 0 119,682 0 0 1119,682 0 0 1119,682 0 0 1119,682 0 0 1119,682 0 0 1119,682 0 0 1119,682 0 0 1119,682 0 0 0 1119,682 0	12	Direction of Business Support Services	2510									0	
Operation & Maintenance of Plant Services 240 36,399 80,236 0,298 75 75 75 70 71,16,582 Pool Services 250 0 36,399 80,236 2,988 75 0 0 113,682 Total Support Services Business 250 0 36,399 80,236 75 0 0 113,682 Other Support Services Business 250 0 36,399 80,236 75 0 0 113,682 Other Support Services Describe & Remize) 300 0 36,399 80,236 75 0 0 113,682 Commanuel Transfer Services (Describe & Remize) 300 0 36,399 80,236 75 0 0 113,692 Payments To Oritiz (Describe & Remize) 400 36,399 80,236 2,988 75 0 0 113,692 Payments for Regular Programs 410 400 400 400 0 0 0 0 0 0 0 0	12	Facilities Acquisition & Construction Services	2530									0	
Profil Transportation Strivices 2550 2560 2560 2560 2563	12	Operation & Maintenance of Plant Services	2540			36,393	80,236	2,988	75			119,692	119,692
Food Services Second Servi	12	Pupil Transportation Services	2550	COOK CANADA CANA			-					O	
Total Support Services - Business 2500 0 36,393 80,236 2,988 75 0 119,692 Other Support Services (Describe & Itemize) 2900 0 36,393 80,236 2,988 75 0 119,692 Other Support Services (Describe & Itemize) 3000 0 36,393 80,236 2,988 75 0 0 119,692 RAYMERS TO COMMUNITS (DESCRIBE) 4000 4000 4000 4000 119,692 </td <td>12</td> <td>Faod Services</td> <td>2560</td> <td></td> <td>The Court of the C</td> <td></td> <td></td> <td>and the second s</td> <td></td> <td>and the second s</td> <td></td> <td>0</td> <td>A Paris Land Comment of A Paris Andrews Comment of Comm</td>	12	Faod Services	2560		The Court of the C			and the second s		and the second s		0	A Paris Land Comment of A Paris Andrews Comment of Comm
Other Support Services (Describe & Remize) 2900 O 36,393 80,236 2,988 775 O O 113,692 Total Support Services 3000 O 36,393 80,236 2,988 775 O O 113,692 PAYMENTS TO OTHER BIST & GOVITURIS (GAM) 4000 Approach Sequilar Footrams A120 O O O O O D O <t< td=""><td>12</td><td>7 Total Support Services - Business</td><td>2500</td><td>0</td><td>0</td><td>36,393</td><td>80,236</td><td>2,988</td><td>75</td><td>0</td><td>0</td><td>119,692</td><td>119,692</td></t<>	12	7 Total Support Services - Business	2500	0	0	36,393	80,236	2,988	75	0	0	119,692	119,692
Total Support Services 2,088 75 60 60 119,552 2,088 75 60 60 119,552 2,088 75 60 60 119,552 2,088 75 60 60 60 119,552 2,088 75 60 60 60 60 60 60 60 6	12	Other Support Services (Describe & Itemize)	2900	Comment of the control of the contro			A Company of the Comp	to be designed to the second s	No. of Factors commercial recommendation of the Professions.	B INTERNATIONAL PROPERTY BUTTON BRIDGE PROPERTY BETTER BUTTON BETTER BUTTON BETTER BUTTON BETTER BUTTON BETTER BUTTON BETTER BUTTON BUT	the copyright employage of the control of the contr	0	The state of the s
3000 3000 0 0 0 0 0 0	12	Total Support Services	5000	0	0	36,393	80,236	2,988	75	0	0	119,692	119,692
PAYMENTS TO OTHER DIST's GOVT UNITS (OBM) 4090 PAYMENTS TO OTHER DIST's GOVT UNITS (IN-STATE) 0 Payments for Regular Programs 4110 Payments for Regular Programs 4120 Payments to Special Education Programs 4130 Payments to Cape Regular Programs 4130 On their Payments to Links (Describe & Remize) 4130 On Table Payments to Other Govt. Units (Describe & Remize) 4100 Payments to Other Govt. Units (Out of State) 0 Payments to Other Govt. Units (Out of State) 0 Total Payments to Other Govt. Units (Out of State) 0	13	COMMUNITY SERVICES (O&M)	3000									a	
PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 0 Payments for Regular Programs 4.110 Payments for Regular Programs 4.120 Payments for Special Education Programs 4.130 Payments for Special Education Programs 4.130 Payments for Special Education Programs 4.130 On their Payments to Units (Describe & Remize) 4.130 Payments to Other Govt. Units (In-State) 4.130 Payments to Other Govt. Units (Out of State) 4.130 Payments to Other Govt. Units (Out of State) 0 Total Payments to Other Govt. Units (Out of State) 0	13	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	1000										
Payments for Regular Programs 4110 0 Payments for Regular Programs 4120 0 Payments for Special Education Programs 4140 0 Payments for CTE Programs 4140 0 Other Payments to In-State Govt. Units (Describe & Itemize) 4150 0 Total Payments to Other Govt. Units (Out of State) 4400 0 Payments to Other Govt. Units (Out of State) 4400 0 Total Payments to Other Govt Units 0 0	13												
Payments for Special Education Programs 4120 0 Payments for CTE Programs 4140 0 Payments for CTE Programs 4140 0 Other Payments to In-State Govt. Units (Describe & Itemize) 4150 0 Total Payments to Other Govt. Units (Out of State) 4400 0 Payments to Other Govt Units (Describe & Itemize) 4400 0 Total Payments to Other Govt Units 0 0	13	Payments for Regular Programs	0113									0	
Payments for CTE Programs 4.140 0 Other Payments to In-State Govt. Units (Describe & Itemize) 4.190 0 Total Payments to Other Govt. Units (In-State) 4.100 0 Payments to Other Govt. Units (Out of State) 4.400 0 Total Payments to Other Govt Units 0 0	4	Payments for Special Education Programs	1120						The state of the s			0	and control of the cut
Other Payments to In-State Govt. Units (Describe & Itemize) 4190 0 Total Payments to Other Govt. Units (In-State) 4100 0 Payments to Other Govt. Units (Out of State) 4400 0 Total Payments to Other Govt Units 0 0	13	Payments for CTE Programs	1740	The state of the s								0	
Total Payments to Other Govt. Units (In-State) 4100 U	13	Other Payments to In-State Govt. Units (Describe & Itemize)	1190			Appropriate annual amoral and inclinate distribution of the	THE REAL PROPERTY.		The second secon			0	Marin memoraphy of the property of the propert
Payments to Other Govt. Units. (Out of State) 4400 Total Payments to Other Govt Units	13	Total Payments to Other Govt. Units (In-State)	1100			0						7	0
Total Payments to Other Govt Units	13	Payments to Other Govt. Units (Out of State)	400				The second second						
	2	Total Payments to Other Govt Units	000			5						Ď.	

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

2 140

146

47 148 150 51

31,279 119,692 Budget 0000 119,692 21,743 0 00 0 0 00 63,848 31,529 0 0 0 (900) Total Termination Benefits (800) Non-Capitalized Equipment (700) 75 85,000 31,529 63,848 Other Objects (009) 2,988 Capital Outlay (200) 80,236 Supplies & Materials (400) 36,393 Purchased Services (300) 0 Employee Benefits (200) 0 Salaries O (00) 5110 5130 5140 5150 5100 5200 5300 5110 5120 5120 5130 5140 5150 5200 5000 4120 5000 4000 unct # 5000 4000 2000 В Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT 30 - DEBT SERVICES (DS) Other Payments to In-State Govt Units (Describe & Itemize) Description (Enter Whole Dollars) Other Interest on Short-Term Debt (Describe & Itemize) fotal Payments to Other Districts & Govt Units (In-State) Other Interest on Short-Term Debt (Describe & Itemize) Corporate Personal Prop. Repl. Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON SHORT-TERM DEBT DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Total Debt Service - Interest on Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICE - INTERST ON LONG-TERM DEBT PAYMENTS TO OTHER DIST & GOVT UNITS (DS) DEST SERVICES - OTHER (Describe & Itemize) Total Direct Disbursements/Expenditures PROVISIONS FOR CONTINGENCIES (D&M) Payments for Special Education Programs (Lease/Purchase Principal Retired) State Aid Anticipation Certificates State Aid Anticipation Certificates Payments for Regular Programs Tax Anticipation Warrants Tax Anticipation Warrants Tax Anticipation Notes Tax Anticipation Notes DEBT SERVICES (D&M) **Total Debt Services** DEBT SERVICES (DS)

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

180,158 180,158

178,956

7,952 7,952

95,681 95,681

13,176 13,176

10,050 10,050

124 124

51,973 51,973

2100

2550 2500 2000 3000

03-011-0140-24 AFR20 xlsm COMMUNITY SERVICES (TR)

Total Support Services

178,956

19

160 61

156

155

154

Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Other Support Services - Pupils (Func. 2190 Describe & Itemize) Other Support Services (Describe & Itemize) ROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures SUPPORT SERVICES - BUSINESS SUPPORT SERVICES - PUPILS Pupil Transportation Services SUPPORT SERVICES (TR) **Total Debt Services** 169 78 179 181

40 - TRANSPORTATION FUND (TR)

9000

64,098

85,000

180,377

180,377

180,377

(37,257)

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

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

Description (Enter Whole bollars) PAYMENTS TO OTHER DIST & GOVT UNITS (TR) 186 PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 188 Payments for Regular Programs 180 Payments for Regular Programs 180 Payments for Regular Programs	## E	(100)	(200) Employee	(300) Purchased	(400) Sumplies &	(200)	(009)	(700)	(800)	(006)	
PAYMENTS TO OTHER PAYMENTS TO OTHER PAYMENTS TO THE PAYMENTS FOR REGUL	Sancta		Employee	Purchased	Cimuling &			New Canitediand			4
PAYMENTS TO OTHER PAYMENTS TO OTH Payments for Regul	Cunct #	- Commence	-		SUDMINGS OF			NOIL-CADITATICES	Termination		
0.	4	Salaries	Benerits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
	4000	2000								A SAFER	
											A THE PERSON STREET
-	4110					Service III				0	
	4120					S. S. Control				0	
190 Payments for Adult/Continuing Education Programs	4130			- A made of the control of the contr			Separation of the specific seasons and seasons are seasons are seasons and sea			0	Control of the section of the sectio
191 Payments for CTE Programs	4140									0	
192 Payments for Community College Programs	4170									0	THE STATE WAS TOWNS TO SEE THE STATE STATE OF THE STATE O
193 Other Payments to In-State Govt. Units (Describe & Itemize)	4190						***************************************			0	
194 Total Payments to Other Govt. Units (In-State)	4100			O			0			0	0
195 PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196 Total Payments to Other Govt Units	4000			o			0	VIII.		0	0
197 DEBT SERVICES (TR)	2000										
198 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199 Tax Anticipation Warrants	5110					AU				0	
200 Tax Anticipation Notes	5120									0	
201 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202 State Aid Anticipation Certificates	5140						And state of state and state of state o			O	, Audinoph Case No. Po. physician Charles and managem
203 Other Interest on Short-Term Debt (Describe & Itemize)	5150							11		0	***************************************
204 Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
206 (Lease/Purchase Principal Retired) 11										0	
207 DEBT SERVICES - OTHER (Describe & Itemize)	2400									0	
208 Total Debt Services	2000						0			0	0
209 PROVISION FOR CONTINGENCIES (TR)	6000				William Constitution						
210 Total Disbursements/ Expenditures		51,973	124	10,050	13,176	95,681	7,952	0	0		180,158
211 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(48,801)	
513 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(55/)		-				1				
INS	1000						PENSULA				
215 Regular Programs	1100		20,403							20,403	20,404
	1125		4,632			100				4,632	4,631
1	1200		17,484							17,484	17,484
-	1225									0	
219 Remedial and Supplemental Programs - K-12	1250		4,723							4,723	4,724
220 Remedial and Supplemental Programs - Pre-K	1275		Consesses taxtemas mirror (6) incited mineral							0	
221 Adult/Continuing Education Programs	1300									0	
1	1400		289							927.0	1260
1	1500		2,768							7,100	70/77
	1600		- Parenter been been been been been been been be								MANAGEMENT AND ADDRESS OF THE PARTY ASSESSMENT ASSESSME
1	1650	1								301	100
226 Driver's Education Programs	1700		102	The state of the s			TV SEC			DOT -	DOT .
-	1800		m-coldiname mineral							District of the last of the la	
728 Truants' Alternative & Optional Programs	1900	1	50 803							50.803	50.804

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

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7-			(100)	(200)	(300)	(400)	(200)	(009)	(2002)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
0	SUPPORT SERVICES [MR/SS]	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110									0	
233	Guidance Services	2120		593							593	593
234	Health Services	2130		SE .							35	36
235	Psychological Services	2140									0	
236		2150		The second secon							0	STATES OF STATES
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	000
238	Total Support Services - Pupils	2100		628							979	679
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of instruction Services	2210		58							28	58
241	Educational Media Services	2220					1.11				0	
242	Assessment & Testing	2230		manufacture of the control of the co							0 0	
243	Total Support Services - Instructional Staff	2200		28							28	28
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											***************************************
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320		6,984							6,984	6,984
247	1	2330									0	
248	Claims Paid from Self Insurance Fund	2361									0	Alfred Viro cryster (pid-proc) Spickyling panapanene
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250		2363		***************************************							0	an interestient Strendshirt Spirits Constitution Spirits Spiri
251		2364							12.51			
252	Risk Management and Claims Services Payments	2365				4					0	
253		Ť		Name of the last o							D	***************************************
25.4		7367									0	
255	WEGULGIOI MONTHAMANA CONTRACTOR DE LA CONTRACTOR DE DESIGNACIÓN DE LA CONTRACTOR DE LA	2368		de comment à laboratera de la constitute							0	And a Portural substitution and and and and a substitution of the
256		2369		and the second s							0	
257	Total Support Services - General Administration	2300		6,984							6,984	6,984
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION					THE PARTY						
259	Office of the Principal Services	2410		11,257							11,257	11,256
260		2490				Contract Con					0 1	710 77
261	- 1	2400		11,257							75777	057/17
262	SUPPORT SERVICES - BUSINESS	***************************************										Lander of the second
263		2510									0 200 1	ACO L
264		2520		7,924					1		475/	1,324
265	Facilities Acquisition & Construction Services	2530		700							2 1	LAT AC
266	_	2540		21,646							0 603	21,047
267	Pupil Transportation Services	2550		8,683							200,0	700,0
268	Food Services	2560										Annual sales and the sales and
269		2570		Annual Control of the							030.00	630.06
270	Total Support Services - Business	2500		38,253							38,233	28,233
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610				The State of the S					0	
273	1	2620			MAN TANKS IN			STATE OF THE STATE		A	0	and a record read below the first and open some
274	Information Services	7630			ALCOHOLD TO THE			A STATE OF THE PARTY OF THE PAR			3	

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

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

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Part Ciption Description		1	(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
State Stat	2			Benefits	Services	Materials			Edupment	Delicino	c	
Participate Control	1	2640									O	A Mark - 1 - 1977 - Charles - Charles - 1 - 1974
	- 1	2660		•							0	0
Continue Fermior Fer		2600									C	tod mis to private and better the contract of the stable secretaries
		2900									0 67 180	C7 100
Particle Particle		2000		57,180							noT/IC	007/10
Automatic Control (Control (280 COMMUNITY SERVICES (MR/SS)	3000					11100				0	Na. of Visit made 1200 indiged.
Particular for Septimic Programs 243 249		4000										A CONTRACTOR OF THE PROPERTY O
Control for City Page 2014 Control for Ci	1	4110									0	The second secon
Description of the part of t	1	4120									0	
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Part of the part	5	THE STATE OF THE S										
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Part		5110) C	***************************************
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Part Placetors Placetors		5140						And the second supply and the second supply and the second				
Part Del Sender Del Sende		5150						C				0
Package Pack	- ;	2000						0				
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Part				107,983				0			CSE, VUL	100, 101
Fig. CAPITAL PROJECTS (CP) 2000 25.541, 4,771, 105,002 136,794 3 136,794		ditures									OIC'ST	· ·
Part												
State Stat	1970	2000										
Partitite Acquibition and Construction Services 250 26,941 4,771 105,022 0 0 0 136,794 1 1 1 1 1 1 1 1 1												
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Total Support Services 2000 0 0 26,941 4,772 105,062 0 0 0 136,734 1 1 1 1 1 1 1 1 1	1	2900									0	
Payments To Orlies biost & Golf Vulls (cf) 4600 Additional payments of payments o	L	2000	0			4,771	105,082	0		0	136,794	136,794
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Payments to Regular Programs 1.32m 1.32m						A CONTRACTOR			The second			
Payments for Special Education Programs 4120		4110									0	***************************************
Payments for CTE Programs	1	4120									0	
Other Payments to In-State Goar, Units (Describe & Itemize) 4390 On Diagrams 0 0 0 0 0 0 0 0 0 0 0 0 0 0 136,794 0 0 136,794 0 136,794 136,794 136,794 136,794 136,794 136,794 136,794 136,794 136,786 <		4140									0	
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Total Disdursement Excess Deficiency Or Deficiency Or	PROVISION FOR CONTINGENCIES (5&C/CI)	6000										
Excess Defidency of Receipts Receipts Receipt Receipts Receipt			0			4,771	105,082	0		0	136,794	136,794
## Sup-ont Services - General Administration ## Sup-ont Services - General Administration Sup-ont Services - General Administration Claims Paid from Self incurrance Fund		ditures									63,786	to the second se
## Sup- WORKING CASH (WL) ## 80 - TORT FUND (TF) Claims Paid from Self insurance Fund	the second secon		CARL CANCEL OF		Manual Service of the least		The property of the	THE REAL PROPERTY.				
89 - TORT FUND (TF) Support SERVICES - GENERAL ADMINISTRATION 0 Claims Stell from Self from											A STATE OF THE STA	
Support Services - GENERAL ADMINISTRATION 2361 0 Caims Paid from Self Insurance Fund 2362 30,378 30,378 Worker's Comparation Disease Acts Pymts 2363 912 912 Unemployment insurance Payments 2364 47,917 47,917												
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Workers / Compensation or Workers* Occupation Disease Acts Pymts 7362 30,378 30,378 Unemployment insurance Payments 2363 912 912 Insurance Payments (Regular or Self-Insurance) 2364 47,917 47,917	1.	2361			A CONTRACTOR OF THE PARTY OF TH		The same of the sa	edinal Shermoney development produces and of a se-	and publications was permanent country. DOLLAS SALES AND	The special control of the special spe	0	-
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Insurance Payments (Regular or Self-Insurance) 2364 47,917 47,917	_	2363			912	The state of the s		Appen and a second seco			912	216
Į		2364			47,917						116'16	176'14

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

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

1 1 1 1 1 1 1 1 1 1			14001	(200)	(300)	100			100-1			
Perception (now which obtained) Septim (a) Septim (b) Septim (-		(nnr)	(1)	force	(400)	(200)	(009)	(700)	(800)	(906)	
Comparison of the control of the c		Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized Fourtheart	Termination Benefits	Total	Budget
Marchian continue of the provision of		2365		penents	Services	Materials	water na by said				0	and 1 to 1 to 2 and 200
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19 19 19 19 19 19 19 19		2369		**************************************	11,953					and the design of the second s	11,953	11,953
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Total State State Control Line State Control Li		2372		STATE OF THE PROPERTY OF THE P							0	
Properties of the good of th		2000	0	0	91,160	0	0	0		0	91,160	91,160
Properties to graph between temperate and temperate and temperate to graph properties to graph between temperate to graph between temperate to graph temperate to gra		4000										
Proposed if Sacrolate National Proposed in National Propose		4110						THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAME			0	
Part		4120									0	***************************************
Part		4000						0			0	0
Part of Engineer Part		2000										
Part Part Part Part Part Part Part Part												
Conjected Parallel Modes S193 S		5110									0	
Case Date Secretary Se		5130									0	
Trais Distriction (Commonwealth Properties of Section (Commonwea		5150						Westerstan and the second second second second			0	and the second contract of the second contrac
Part Decision Part Dec		2000						0			0	0
Trial Distinctionary Expenditions Companies Comp	_	6000										
Solution Process Particular Particul			0	0	91,160	o		0		0	91,160	91,160
90 - FIRE PREVENTION & SAFETY FUND (FPAS) 34POOT SERVICES PREVENTION & SAFETY FUND (F											6,158	
State Stat												
Support Services Support Services<	346 support services (FPAS)	2000										
Facilities Acqualition Services 2550 2560 2567 2												
Operation & Maintenance of Flant Stryctors 2540 0 7,067 986 0 0 0 8,053 Total Support Services Usefulces 2500 0 7,067 986 0		2530	adjane er a relephas e relephas da experiment de le de	-	***************************************			- Constitution		and the section of th	0	The second secon
Other Support Services - Business 2500 0 7,067 586 0		2540			Z90'Z	986	second or the fact that the second of the se	an emerge of the same with the strategy black that to be a part of the same strategy			8,053	8,053
Other Support Service & Rennize) 2200 Other Support Service & Rennize) 2200 Other Support Service & Rennize) 2200 Other Paper Cestive State Service & Rennize) 2200 Other Paper Cestive State Service & Rennize) 4110 Other Paper Cestive State Service & Rennize & State Service		2500	0	0	7,067	986					8,053	cu's
Total Diplom Services Composition Comp		2900		C	-	300	C	0		0	8 053	8 053
Payments to Other Data Serial Education Programs 4130 20 20 20 20 20 20 20		7000										
Payments to Regular Programs		4000										
Payments to Special Education Programs 4120		4110										
Other Payments to In-State Goat. Units (Describe & Hemize) 4390 Other Payments to In-State Goat. Units (Describe & Hemize) 4319 Other Payments to Other Goat Units Other Payments to Other Units (Describe & Hemize) 5000 Other State Goat. Units (Describe & Hemize) 5310 Other Interest on Short-Term Debt (Describe & Hemize) 5310 Other Interest on Short-Term Debt (Describe & Hemize) 5310 Other Interest on Short-Term Debt (Describe & Hemize) 5300 Other Interest on Short-Term Debt (Describe & Hemize) Company of the Hemize) Company of th	-	4120										and the state of t
Total Payments to Other Goot Units 4000 DEST SERVICES FPEAS 5000 DEST SERVICES FPEAS 5110 DEST SERVICES FPEAS 5110 DEST SERVICES FPEAS 5110 DEST SERVICES FPEAS 5110 DEST SERVICES FORTAL TERM DEST 5110 DOTA Analogiation Warrants 5110 DOTA Analogiation Service FORTAL MARCHINES 5110 DOTA Analogiatic Service FORTAL MARCHINES 5110 DOTA Analogiation Service FORTAL MARCHINES 5110 DOTA Analogiation Service 5110	i	4190									0	
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Other Interest on Short-Term Debt 5150 O Total Debt Service - Interest on Short-Term Debt 5100 0 Total Debt Service - Interest on Short-Term Debt 5300 0 Debt Service - Payments of Principal Reliable 5300 0 Principal Reliable 5000 0 Total Debt Service 6000 0 Total Debt Service 0 0 Total Debtusements/Expenditures 0 0		5110						Name and Address of the Party o			0	***************************************
Total Debt Service - Interest on Short-Term Debt S200 Debt Service - Interest on Short-Term Debt S200 Debt Service - Payments of Principal on Long-Term Debt S200 Debt Service - Payments of Principal on Long-Term Debt S200 Debt Service - Payments of Principal on Long-Term Debt S200 Debt Service - Payments of Principal on Long-Term Debt S200 Debt Service Debt Service Payments of Principal on Long-Term Debt Service Debt Service Debt Service S200 Debt Service Debt Servic		5150						monant descriptions of the property of the second	-		0	and the second s
Debt Service - Payments of Principal on Long-Term Debt 1 Februs Continues \$300 0		2100						0				
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal on Long-Term Debt 15 (Lease/Purchase Principal Netical) 5300 0		2200									0	
Principal Retired) 5000 0 0 Total Debt Service 6000 0 0 0 PROVISION FOR CONTINGENCIES (FP&S) 6000 0 0 8,053 Total Disbursements/Expenditures 0 0 0 0 8,053		2300										X 30 Y 3 S 40 A 30 A
Total Debt Service 0	Principal Retired)										0	
PROVISION FOR CONTINGENCIES (FPAS) 6000 0 0 0 0 8,053 Total Disbursements/Expenditures 0 0 0 0 0 8,053		2000						0			0	
Total Disbursements/Expenditures 0 0 7,057 986 0 0 0 0 8,053		6000										
The same of the sa		_	0	0		986		0		o	8,053	8,053

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

Print Date: 9/11/2020 03-011-0140-24_AFR20.xlsm

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Fund Financial Statements

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

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

Governmental Fund Types

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fiduciary Fund Types

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

Measurement Focus and Basis of Accounting

Measurement Focus

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on September 24, 2019 and was amended on June 24, 2020.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$147,369 for the year ended June 30, 2020.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

Inventories

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

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits (other than NOW accounts) with banks and other instruments with original maturities of three months or less.

Investments

Investments classified in the financial statements consist entirely of NOW accounts. Investments are carried at cost, which approximates fair value.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

The District had no material excess of expenditures/expenses over appropriations in individual funds for the fiscal year ended June 30, 2020.

The District had no deficit fund balances at June 30, 2020.

NOTE 3 - FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

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

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future leasing disbursements.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$170,789, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

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

Federal Grants

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Social Security Levy

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

Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2020, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2020 amounted to \$120,309. This amount is shown as unreserved in the Educational Fund.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2020, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory - Fund Balance Definitions

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Reconciliation of Fund Balance Reporting

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

	Gen	erally A	ccept	ed Acco	unti	ng Princip	les					Regula	tory	Basis
Fund	-	lon- ndable	Res	tricted	_C	ommitted	Ass	signed	_U	nassigned	State	ancial ements erved	S	Financial tatements nreserved
Educational	\$		\$		\$	120,309	\$	-	\$	1,196,687	\$	-	\$	1,316,996
Operations and		-		-				-		118,718		-		118,718
Maintenance														
Debt Services		•	;	52,562		-		-		-		-		52,562
Transportation			2	73,250		-		-		-		-		273,250
Municipal Retirement/		-	9	91,169		-		•		-		-		91,169
Social Security														
Capital Projects		-	2	22,140		- 1		-		-	1	70,789		51,351
Working Cash		H		-				=		355,026		П		355,026
Tort		н	1	23,410		-		-		-		-		23,410
Fire Prevention and Safety		-		35,990		-		-		-		-		35,990

Expenditures of Fund Balance

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

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

Policies

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

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

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

Deposits

Custodial Credit Risk — Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2020, all of the District's \$2,545,607 (\$2,248,361 in demand deposits {other than NOW accounts} and \$297,246 in NOW accounts) is insured or collateralized with securities held by the pledging financial institution in the name of the District.

Amount reported as cash and investments on the statement of assets and liabilities arising from cash transactions, by fund:

Educational Fund (Cash)	\$	1,316,996
Operations and Maintenance Fund (Cash)		118,718
Debt Services Fund (Cash)		52,562
Transportation Fund (Cash)		273,250
Municipal Retirement / Social Security Fund (Cash)		91,169
Capital Projects (Cash)		222,140
Working Cash Fund (Cash)		57,780
Working Cash Fund (Investments)		297,246
Tort Fund (Cash)		23,410
Fire Prevention and Safety Fund (Cash)		35,990
Agency Fund (Cash)		56,346
Total	_\$	2,545,607

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk — Concentration of credit risk is the risk of loss attributed to the magnitude of the South Fork Community Unit School District No. 14's investment in a single issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The South Fork Community Unit School District No. 14 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2020.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2020, South Fork Community Unit School District No. 14 held no investments other than NOW accounts (disclosed above).

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

		Balance ly 1, 2019	Ac	lditions	De	letions		Balance te 30, 2020
Non Depreciable:								
Land	\$	28,500	\$	-	\$	-	\$	28,500
Construction in progress		3,702		-		(3,702)		-
Depreciable;								
Buildings and building improvements		4,198,905		121,642		(1)		4,320,546
Site improvements and infrastructure		24,084		-		-		24,084
Capitalized equipment		800,012		149,649		(21,045)		928,616
Total General Fixed Assets	\$	5,055,203	\$	271,291	\$	(24,748)	\$	5,301,746
Accumulated Depreciation	_	3,043,867					i.	3,190,885
Book Value	\$	2,011,336					\$	2,110,861

NOTE 6 - COMMON BANK ACCOUNTS

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

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

NOTE 7 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2018 levy on December 19, 2018. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in August and September 2019, for the 2018 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2018 levied property taxes from the Christian County Treasurer between n August and November 2019. Tax proceeds from the 2018 levy are reported as receipts from local sources in the June 30, 2020 financial statements.

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

	Maximum	Actual	Actual	Actual
	Rate	2019 Rate	2018 Rate	2017 Rate
Educational	4.0000	2.7365	2.7685	2.7284
Operations and Maintenance	0.7500	0.4600	0.4801	0.4801
Transportation	None	0.2905	0.3033	0.3033
Bond and Interest	None	0.6972	0.7535	0.7633
Municipal Retirement	None	0.1109	0.1157	0.1157
Social Security	None	0.1047	0.1093	0.1093
Tort Immunity	None	0.1832	0.1912	0.1912
Special Education	0.8000	0.0572	0.0597	0.0597
Leasing	0.1000	0.0196	0.0204	0.0204
Fire Prevention and Safety	0.1000	0.0524	0.0547	0.0547
Working Cash	0.0500	0.0260	0.0272	0.0272
Prior Year Adjustments	None	0.0015	0.0015	0.0015
Total		4.7397	4.8851	4.8548

NOTE 8 - RETIREMENT PLANS

Teachers' Retirement System of the State of Illinois

General information about the pension plan

Plan description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/cafrs/fy2019; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. 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, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 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 \$1,012,642 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Required contributions for the year ended June 30, 2020, were \$8,507. The District paid \$7,782 towards this obligation during the current fiscal year, resulting in an underpayment of \$725.

NOTE 8 - RETIREMENT PLANS (Continued)

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

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

For the year ended June 30, 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 \$49,286 were paid from federal and special trust funds that required employer contributions of \$5,254. The District paid \$5,618 towards this obligation during the current fiscal year, resulting in an overpayment of \$364.

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 increases over 6.00 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2020, employers will make a similar contribution for salary increases over 3.00 percent if members are not exempted by current collective bargaining agreements or contracts.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension expense

For the fiscal year ended June 30, 2020, the employer recognized TRS pension expense of \$134,238 on a cash basis under this plan.

Illinois Municipal Retirement Fund

General information about the pension plan

Plan description

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

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms

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

Retirees and beneficiaries currently receiving benefits	24
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>19</u>
Total	<u>60</u>

Contributions

As set by statute, the employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2019 was 10.03 percent. For the fiscal year ended June 30, 2020, the employer contributed \$50,385 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 8 - RETIREMENT PLANS (Continued)

TRS and IMRF Aggregate Info

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2020, was \$184,623.

Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$31,728, the total required employer contribution for the current fiscal year.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the fiscal year ended June 30, 2020. State of Illinois contributions were \$18,187, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund. The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the fiscal year ended June 30, 2020. For the fiscal year ended June 30, 2020, the employer paid \$13,493 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-sec-Fund.asp).

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT

On February 1, 2007, the District issued Building Bonds in the amount of \$1,200,000 at interest rates of 4.10 percent to 8.00 percent. On December 1, 2009, the District refunded and refinanced \$600,000 of these bonds (plus \$95,000 in negative arbitrage associated with the refunding). This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2020 was \$7,220.

On December 1, 2009, the District issued Limited Working Cash and Refunding Bonds in the amount of \$430,000 at interest rates of 4.60 percent to 6.30 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2020 was \$12,219.

On December 1, 2009, the District issued Unlimited Refunding Bonds in the amount of \$695,000 (associated with the refunding of the 2007 Building Bonds - see above) at interest rates of 4.60 percent to 6.20 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2020 was \$36,101.

On January 30, 2020, the District issued General Obligation Refunding School Bonds in the amount of \$865,000 (associated with the refunding of the 2007 Building Bonds, the 2009 Limited Working Cash and Refunding Bonds, and the 2009 Unlimited Refunding Bonds) at interest rates of 1.70 percent to 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2020 was \$6,519.

On January 30, 2020, the District issued General Obligation Refunding School Bonds in the amount of \$265,000 (associated with the refunding of the 2007 Building Bonds, the 2009 Limited Working Cash and Refunding Bonds, and the 2009 Unlimited Refunding Bonds) at interest rates of 1.70 percent to 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2020 was \$2,039.

	Balance ly 1, 2019	I	ncrease	I	Decrease	Balance ne 30, 2020
Building Bonds (2007)	\$ 195,000	\$	-	\$	(195,000)	\$ -
Limited Working Cash and Refunding Bonds (2009a)	290,000		-		(290,000)	*
Unlimited Refunding Bonds (2009b)	695,000		-		(695,000)	-
General Obligation Refunding School Bonds (2020A)	-		865,000		-	865,000
General Obligation Refunding School Bonds (2020B)	 -		265,000		-	265,000
Totals	\$ 1,180,000	\$	1,130,000	\$	(1,180,000)	\$ 1,130,000

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

At June 30, 2020, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year						
	Ending	Interest					
	June 30,	Rate	P	rincipal	In	terest	 Total
General Obligation Refunding	2021	3.00%	\$	80,000	\$	18,195	\$ 98,195
School Bonds (2020A)	2022	3.00%		85,000		15,720	100,720
	2023	3.00%		75,000		13,320	88,320
	2024	3.00%		80,000		10,995	90,995
	2025	1.70%		80,000		9,115	89,115
	2026-2029	1.70% - 1.90%		465,000		18,618	483,618
			-				
	Totals		\$	865,000	\$	85,963	\$ 950,963
	Fiscal Year						
	Ending	Interest					
	June 30,	Rate	P	rincipal	Ir	nterest	Total
General Obligation Refunding	2021	3.00%	\$	40,000	\$	5,465	\$ 45,465
School Bonds (2020B)	2022	3.00%		40,000		4,254	44,254
	2023	3.00%		40,000		3,065	43,065
	2024	1.70%		40,000		2,125	42,125
	2025	1.70%		45,000		1,403	46,403
	2026-2027	1.70%		60,000		765	60,765
	Totals		\$	265,000	\$	17,077	\$ 282,077

At June 30, 2020, there was \$52,562 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2020, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2020.

NOTE 12 - SHORT-TERM DEBT

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

NOTE 13 - LEGAL DEBT LIMIT

As of June 30, 2020, the District was subject to a legal debt limit of \$2,767,857. As of June 30, 2020, the District's total long-term debt outstanding was \$1,130,000.

NOTE 14 - JOINT AGREEMENT ASSESSMENTS

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. The District paid \$135,710 in assessments for the current fiscal year.

NOTE 15 - RISK MANAGEMENT

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability, and worker's compensation. During the fiscal year ended June 30, 2020, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2020 there were no significant adjustments in premiums based on actual experience.

NOTE 16 – SELF-INSURANCE PLAN

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

NOTE 17 - CONTINGENCIES AND COMMITMENTS

Grant Programs

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

Litigation

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

Contracts

The District has entered into a food service contract with Aramark Educational Services, LLC. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2021, the District's rates will be approximately 3.1 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2020 was approximately \$117,499.

At June 30, 2020, the District was obligated for \$120,309 in unpaid teachers' contracts.

NOTE 17 - CONTINGENCIES AND COMMITMENTS (Continued)

Coronavirus Disease 2019 (COVID-19)

The District's operations may be affected by the recent and ongoing outbreak of COVID-19 which was declared a pandemic by the World Health Organization in March 2020. The outbreak of COVID-19 has resulted in significant negative economic impact, including loss of income and wages, that threatens to undermine housing security and stability, and the overall financial stability and security for individuals, businesses and local governments throughout the nation including the State of Illinois. The ultimate disruption which may be caused by the outbreak is uncertain. The extent of the social and economic impact of COVID-19 to the nation, State of Illinois and the South Fork Community Unit School District at this time is unknown.

NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 16, 2020, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SUPPLEMENTARY SCHEDULES FISCAL YEAR ENDED JUNE 30, 2020

	A	В	ပ	Q	Ш	1
	SCHEDULE OF AD VALOREM TAX RECEIPTS	aggert y 99 and december		The state of the s		
	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Taxes Received (from 2018 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
1	1 0			(Column B - C)		(Column E - C)
L	4 Educational	524,900		524,900	548,860	548,860
	T	90,984		90,984	92,258	92,258
1		142,794		142,794	139,835	139,835
1	1	57,468		57,468	58,273	58,273
1~	8 Municipal Retirement	21,928		21,928	22,235	22,235
1	9 Capital Improvements	0	THE PARTY PARTY PROPERTY AND	And Anderson Conference of the	The state of the s	
1	40 Working Cash	5,145	TWO WAY AND A THE PARTY OF THE	5,145	5,217	5,217
		36,229		36,229	36,738	36,738
1	12 Fire Prevention & Safety	10,360		10,360	10,504	10,504
1		3,871	THE CONTRACTOR STATEMENT OF STA	3,871	3,927	3,927
1	14 Special Education	11,307	ACCOMPANA A DATA OF CONTROL PROPERTY AND A PROPERTY	11,307	11,465	11,465
_	15 Area Vocational Construction	0	And the constitution of the control	0	on Azznamego conzenci i iniziale iniziale iniziale, inice e consensual autoro anticinete e consensual iniziale	
1	16 Social Security/Medicare Only	20,704		20,704	20,996	20,996
_	17 Summer School	0	A CONTRACTOR OF THE PROPERTY O	O sales actions to the constitution of the con	or chemical designation of contract con	O
-	18 Other (Describe & Itemize)	0		O	299	299
_	19 Totals	925,690	0	925,690	950,607	950,607
CA	20					
N	21 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	when reporting on a ACCRUAL basis.				
10	*	recorded on line 6 (Debt Services).				

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

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

,	SCHEDULE OF SHORT-TERM DEBT	and the second								
- ^	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020				
_	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	ES (CPPRT)	The state of the s							
	Total CPPRT Notes		Control of the Contro		The state of the s	0				
5 5	TAX ANTICIPATION WARRANTS (TAW)									
_	Educational Fund	and the second section of the second	Control American Control and American Control of the Control of th	Apparent of the second	Wanter and the control of the contro					
	Operations & Maintenance Fund	And the second s	Consideration of the state of t	REPLACED IN THE PROPERTY OF TH		0				
_	Debt Services - Construction	The second second by Wilderson's Separate Second Se	A CHARLES OF THE STANDARD SECRETARY	series and an environmental and solem (1) to colour of all other transfers.	The property of the second section is the second section of the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the section is the second section in the section is the second section in the section is the section in the section					
30 00	Debt Services - Working Cash Debt Services - Refunding Bonds	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	And the property of the second	And the Annual Control of Control		0				
	Designation Fluid Transportation Fluid	an assessment with with order of the second		The state of the s	The second secon	0				
	Municipal Retrement/Social Security Fund	The state of the s	And the state of t		ALL CARAGORA, A PROCESSOR AND THE STREET STREET OF THE STREET	0				
13 FF	Fire Prevention & Safety Fund		A VALLE A MARTE A MARTIN MARTI	alleringering erber erbert schreibiliter in der der erberter bei der erberter erbeter erberter erbeter erbete		0				
14 0	14 Other - (Describe & Itemize)	A CONTRACTOR OF THE PARTY OF TH	And the second s	angan anaon na nahaar si bisi dhi dhi sa nneasannan na	May to the Administration of the Older State of the State	0				
15 Tot	Total TAWs		0	0	0	0				
16 TA	TAX ANTICIPATION NOTES (TAN)									
	Educational Fund					0				
18 op	Operations & Maintenance Fund					0				
19 邱	Fire Prevention & Safety Fund			THE RESERVE AND ADDRESS OF THE PROPERTY OF THE		0				
20 of	Other - (Describe & Itemize)			the state of the s		0				
21 Tol	Total TANs		0	0	0	0				
22 TE	TEACHERS'/EMPLOYEES' ORDERS (T/EQ)									
23	Total T/EOS (Educational, Operations & Maintenance, & Transportation Funds)	inds)	The state of the s			0				
24 6	General State Aid/Evidence-Based Funding Anticipation Certificates									
	Total (All Funds)					0				
26 or	OTHER SHORT-TERM BORROWING					One of the second				
	Total Other Short-Term Borrowing (Describe & Itemize)					0				
3 8	SCHEDULE OF LONG-TERM DEBT									
R						Issued	22.1	Retired	Outstanding Coding	
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of O	Type of Issue *	Outstan Beginning Ju	July 1, 2019 thru June 30, 2020	(Described and Itemize)	July 1, 2019 thru June 30, 2020		
31 6.0	G.O. Limited School Bonds	02/01/07	1	9	195,000			195,000		0
32 6.0	G.O. Limited Working Cash and Rehanding Bonds	12/01/03	The state of the s	C	Andrew or reserve and the state of the state		COLUMN PROPERTY OF THE PROPERT	000,569) [0
33	G.O. Unlimited Refunding Bonds	12/01/09		0		865 000				
34 6.	G.O. Refunding School Bonds 2020A	01/30/20	000,585	Contractor annual deventure annual contractor an	Annual and the second of the second s	265,000	And the second s	maniferentes a frequencial afficient per maniferentes de se antiferentes de ser	265,000	10 265,000
	GAJ. KERMIANG SCHOOL BORDS ALAZO		THE RESERVE THE PROPERTY OF TH			AT LEAD OF THE PROPERTY OF THE				0 0
30 %	THE PROPERTY OF THE PROPERTY O			The state of the s	AND A STATE OF THE SECOND SECO	The state of the s		ATTENDED TO THE PARTY OF THE PA		0
8			And the second s	A T I MANAGEMENT COMMENT OF THE PROPERTY AND THE PROPERTY OF T			Colonia Sanata de Selectorio de Selectorio de Selectorio de Cristo de Colonia de Colonia de Colonia de Colonia	Westphenical and any and an experience of the following the section of the sectio		0
14				tide of humbled sprint in brive states of the states of th						0
43	and and a second temporal department of the contract of the co	Charles and a section of the section	THE REPORT OF THE LABOR PROPERTY OF THE PROPER	Personal order of Lamber Medicals Convers Verson Conversion						0
4 :		And the second to the second to the second test of	TO A STATE OF THE	A PARAMETER AND A PARAMETER AN	And the state of t		The second secon	and when expensions every straight. Toward spiral is as to straightful editional efficiency of	s de la desta for como como activa fundada de como como como de se	0
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47				A PARTICULAR AND						0
49	THE PROPERTY OF THE PROPERTY O	AN JUST THE REAL PROPERTY OF THE PROPERTY OF T	3,455,000		1,180,000	1,130,000		1,180,000	1,130,000	1,077,438
	and the state of t			A CONTRACTOR OF THE CONTRACTOR						
51 1 5 53 1 2 2	Each type of debt issued must be identified separately with the amount: We shall be separately with the amount: We shall be separately with the amount: Ye	4. Fire Prevent, Safety, E 5. Tort Judgment Bonds	 Fire Prevent, Safety, Environmental and Energy Bonds Tort Judgment Bonds 	y Bonds	7. Other 8. Other	7. Other 81% Working Cash; 19% Refunding 8. Other	% Refunding			
54 3.		6. Building Bonds			9. Other					

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

Page 25

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Comparison Description (Locar NAM Layer) Annual Review) Special Resource Concession Special Resource Concession Special Resource Concession Special Resource Concession Special Resource Special Res	_	A B C D	1	๑		-		
Discription (interview)	7	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCE	83					
A	- 0		Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
An Victoria This Residence of Part (1982) An Victoria This Residenc	1 60	_					123,594	
1,1,207 Control Transference	4	$\overline{}$						
10, 20, 40, 50 at 50 a	သ		10, 20, 40 or 50-1100		11,307			
2000 2000	9		10, 20, 40, 50 or 60-1500					000
Stood Februaries 1990 19	7		10-1970					000
2000 for featurable	œ	1	30 or 60-1983				150,033	4
State Decide De	တ	Driver Education	10 or 20-3370					3,5/1
Total Interciption	9	Other Receipts (Describe & Itemize)	1					
Page	7	Sale of Bonds	10, 20, 40 or 60-7200					
13 15 15 15 15 15 15 15	12			0				4,171
Institution between the contraction Services 200 of 0.0-200 200 of 0.0-200 of 0.0-200 200 of 0.0-200 of 0.0-200 200 of 0.0-200 of 0.0-200 200 of 0.0-200 o	13							
The Challes of Contention & C	4		10 or 50-1000		11,307			4,171
Column C	15		20 or 60-2530				102,838	
Part Standard Part Standar	16		10, 20, 40-2360-2370					
Debt Services - Interact on Long-Viern Debt	17							
Principal Retired) 30-5300 Principal Retired) 4.13 - 0 11,307 0 120,2838 4,13 - 0 0 0 170,789 4,13 - 730 0 0 0 170,789 0 - 730 0	18		30-5200					
30-5400 11,307 0 102,838 4,11	0		30-5300					
re pursuant to 745 LLCs 10/9-1037 Total Claims Payments: Included in line 30 above. Enter total dollar emount for each cartegory. Turns have been reported in any fund other than the Tort Immunity. Fund (80) during the fixeal year as a result of existing (restricted) fund balances hould include interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest earnings only from these restricted to it immunity monits and only if reported in a fund either than 100 interest.	3		30-5400					
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734 0 11,307 0 10,283 4,11 734 0 0 0 170,789 734 0 0 0 0 170,789 735 736 0 0 0 0 0 0 736 10 10 10 10 10 10 737 10 10 10 10 10 10 10 738 10 10 10 10 10 10 10 739 10 10 10 10 10 10 730 10 10 10 10 10 10 730 10 10 10 10 10 10 730 10 10 10 10 10 730 10 10 10 10 10 730 10 10 10 10 730 10 10 10 10 730 10 10 10 730 10 10 10 730 10 10 10 730 10 730 10	3	_	1					
170,789 170,	R	_		0				4,171
ve pursuant to 745 ILCS 10/9-1037 Total Claims Payments: Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for each category. Included in line 30 above. Enter total dollar amount for (80) during the fixeal year as a result of existing (restricted) fund balances hould include interest earnings only from these restricted tout immunity monites and only if reported in a fund application.	24			0)		0
ve pursuant to 745 ILCS 10/9-103? Total Claims Payments: Total Reserve Remaining: Total Reserve	25		71.4				170,78	
28 SCHEDULE OF TORT IMMUNITY EXPENDITURES* 30 Yes No has the enity extablished an insurance reserve pursuant to 745 ILCS 10/9-1037 31 In the following casegories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. 34 In the following casegories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. 35 Expenditures: 36 Workear Compensation Act and/or Workear Occapational Disease Act 37 Insurance (Regulator Self-Insurance) 38 Insurance (Regulator Self-Insurance) 39 Risk Management and Calimas Service 30 Risk Management and Calimas Service 30 Risk Management and Calimas Service 31 Insurance (Regulator Self-Insurance) 32 Risk Management and Calimas Service 33 Risk Management and Calimas Service 34 Insurance (Regulator Self-Insurance) 36 Risk Management and Calimas Service 37 Risk Management and Calimas Service 38 Insurance (Regulator Self-Insurance) 39 Risk Management and Calimas Service 30 Risk Management and Calimas Service 30 Risk Management and Calimas Service 31 Risk Management and Calimas Service 32 Risk Management and Calimas Service 33 Risk Management and Calimas Service 34 Principal and Interest on Tort Bonds 34 Principal and Interest on Tort Bonds 35 Risk Management and Calimas Perments (Risk Management and Calimas Service) 36 Risk Management and Calimas Service 37 Risk Management and Calimas Service 38 Risk Management and Calimas Service 39 Risk Management and Calimas Service (Regulator Services Regulator Se	26		730	0)		0
Schebulte OF TORT IMMUNITY EXPENDITURES. Schebulte Character No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037 Total Reserve Remaining: Total Claims Payments: Total Reserve Remaining: Total	F							
29 36	28							
10tal Claims Payments: 10tal Claims: 10ta	30 28	Yes No	0/9-103?		france of silvening			
Total Reseave Remaining: Total Reseave Related to a power. Enter total dollar amount for each category. Septembersation Act and/or Workers' Compatibnal Disease Act Septembersation Act and Claims Services Septembersation Act and Claims' Services Septembersation Act and Services Septembersation Act and Septembersation Act	3]	Total Claims Payments:					
 34 In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. 35 Expenditures: 36 Workers' Compensation Act and/or Workers' Occupational Disease Act 37 Unemployment insurance Regular or Self-insurance 38 Insurance (Regular or Self-insurance) 40 Indigments/Settlements 41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction 42 Reciprocal Insurance Payments (Insurance Payments (Insurance Payments (Insurance Payments Insurance Payments) 43 Reciprocal Insurance Payments (Insurance Payments (Insurance Payments) 44 Principal and Interest on Tort Bonds 45 Selection of Services 46 Principal and Interest on Tort Bonds 47 Principal and Interest on Tort Bonds 48 Schedules for Tort Immunity are to be completed any if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell GG above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund and the properties of the funds that are being spent down. Cell GG above should include interest carriers of the funds that are being spent down. Cell GG above should include interest carriers are properties. 	32		Total Reserve Remaining:					
Experiment Work Work Work Insurant Risk I Judgr Educ Recip Recip Princ	34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above.	Enter total dollar amount for eac	h category.				
Work Unen Insur Indgr Risk r Indgr Recip Recip	35	Expenditures:		THE STATE OF THE PERSON NAMED IN				
Unen Insur Risk I Judgr Educ Recip Legal Princ	38							
Risk I Brander Bedip Recip Recip Princ	37							
Risk I Judgr Educ Recip Legal	38							
Judga Educ Recip Legal	39							
Educ Recip Legal	9							
Recip Legal	4	_						
Princ	42	_						
Princ	43							
	4							
	46		in any fund other than the Tort	mmunity Fund (80) during	the fiscal year as a result o	f existing (restricted) fun ther than Tort Immunity	id balances	
	4		mings only from these restricted t	or immunity monies and	oniy ii reported iii a lunu <u>u</u>	uled ulear rote minimums	rote (ap)	

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

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Page 30

	ESTIMATED INDIRECT COST RATE DATA	r:**=				
0						
TT	SECTION I Financial Data To Assist Indirect Cost Rate Determination Kourse document for the commutation of the Indirect Cost Rate is found in the "Expenditures 15-22" (ab.)	s 15-22" tab.)				
T	ALL OBLECTS EXCLUSE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title i clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or too persons whose salaries are classified as direct costs in the function listed.	nts/expenditu pecific federal e I clerks perfo	res included within the follo grant programs in the same rming like duties in that fun	wing functions charged direc e capacity as those charged to iction must be included. Inclu	tly to and reimbursed from 's and reimbursed from the saide any benefits and/or purd	federal grant programs. ime federal grant :hased services paid on or
T	Support Services - Direct Costs (1-2000) and (5-2000)			CONSTI		
1.	Direction of Business Support Services (1-2510) and (5-2510)			Company of Company and Company of		
8	Fiscal Services (1-2520) and (5-2520)		5			
_	Operation and Maintenance of Plant Services (1, 2, and 5-2540)		The second decision and the second mapping and address of the second second			
9	Food Services (1-2560) Must be less than (P16, Col E-F, L63)	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	to the state of th	107,165		
-	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is	determining if	a Single Audit is	72021		
-	required).	The state of the s		7/0'CT		
-	Internal Services (1-25/0) and (3-25/1) Light of the control of t	OPPRIORIES OF THE PROPERTY OF	AND PRINTED AND AN AND AND AND AND TOTAL CONTROL CONTROL AND	Section and association and associated and associat		
2	NIST SEVICES (1-2644) AND (3-2644)	MANAGEMENT STATEMENT STATE	The state of the s			
	Jara Processing Services (1-2000) and (3-2000)	The second				
0 4	SECTION III Fertimated Indirect Cost Rate for Federal Programs					
			Restricted Program	Program	Unrestricted Program	Program
18	ев баға қарасының айын маққан тұралына айылана айылана айылан айылан тұралында айылан айылында айылан айылан а	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
_	INSTITUCTION	1000		1,732,532	THE STANDARD STANDARD ON THE SEASON STANDARD STA	1,732,532
20	Support Services:		en e	CHC 33	Control Contro	EK 310
	Pupil	2100	and the set of the fact and the	02,515	The second section of the section of the section of the second section of the second section of the second section of the sect	AT 91
-	Instructional Staff	2200	wayannibannenjudikejeriyinse mpilajirpetisi biljubistirisas process	4/T/0T	The design of the first of production of the design of the	11,01 188 77C
	General Admin.	2300		400'177	mani (menine anno anno anno anno anno anno anno an	227,22
_	School Admin	7400		0CT 077	State of the second control of the second co	
	Business	Carre	0	0	0	U
9	Direction of Business Spt. Srv.	ULC2	0		CC1 CJ	
$\overline{}$	Fiscal Services	2520	63,137	0 275 694	761/60	0
_	Oper. & Maint Plant Services	0467	ALSO COLUMNY AND ALCOHOMOSTIMI CANDING CONTRACTOR AND A STORE ALCOHOMOSTIMINA COLUMNS CALLES	780 66	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN	92.087
	Pupil Transportation	0000		11 907	rate Company of the State of the Company of the Com	11.907
200	FOOD SETVICES	2570	O	O	O	0
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	Direction of Central Sat So.	2610	manufactura mary recovery comments of Administrative Comments of the Property	0		0
_	Plan, Rsrch, Dvip, Eval, Srv.	2620		0		0
35	information Services	2630		0	And the second s	0
36	Staff Services	2640	0	0	O	
	Data Processing Services	2660	0	0	0	0
Im	Other	2900	and the property of the proper	0	er up Demografise (demografise realisate) per entre sent seus de l'opposition comment forbier des début (de l'operation de l'objet de l'operation de l'opera	
	Community Services	3000		0		
	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(92,499)	AND THE STATE OF T	(92,499
41	Total		63,137	2,599,236	338,831	2,323,542
_			Restricted Rate	The state of the s	Unrestricted Rate	entimental debut and a
43		érron volos	Total Indirect Costs:	63,137	Total Indirect Costs:	338,831
4			Total Direct Costs:	057,665,2	lotal Direct Costs.	44 FOOT
47		~	-	70 A. A. A.	11	722

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

Page 26

	V	В	ပ	Q	Ш	ш	9	Н	_	7	¥	٦
*	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ND DEPRECI	ATION									
- 0	Description of Assets (Enter Whole Dollars)	# Yect #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
_	Works of Art & Historical Treasures	012				0					0	0
4	Land	220										
_	Non-Depreciable Land	221	28,500			28,500						28,500
9	Depreciable Land	222				0	20				0	0
7	Buildings	230										
80	Permanent Buildings	231	4,198,905	121,642	1	4,320,546	20	2,369,145	88,570		2,457,715	1,862,831
6	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings	240	24,084			24,084	92	24,084			24,084	
Ξ	11 Capitalized Equipment	250										
2	12 10 Yr Schedule	251	277,180			277,180	97	210,430	10,038		220,468	56,712
13	5 Yr Schedule	252	516,851	149,649	21,045	645,455	ın	434,227	48,761	351	482,637	162,818
4	14 3 Yr Schedule	253	5,981			5,981		5,981			5,981	0
15	15 Construction in Progress	260	3,702		3,702	0	1					
16	Total Capital Assets	200	5,055,203	271,291	24,748	5,301,746		3,043,867	147,369	351	3,190,885	2,110,861
17	Non-Capitalized Equipment	700				0	9		0			
8	18 Altowable Depreciation								147,369			

Α	В	C	D	E F
	ESTIMATED OPERATING EXPEN	ISE PER PUPIL (OEP	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
11,35050		This schedule	is completed for school districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
		0	PERATING EXPENSE PER PUPIL	
Everate St. 1955.		<u>Gr</u>	BRACING EAFERSE FER PULL	
EXPENDITURES:	Expenditures 15-22, L114		Total Expenditures	\$ 2,685
ED O&M	Expenditures 15-22, L151		Total Expenditures	119
DS	Expenditures 15-22, L174		Total Expenditures	180
TR	Expenditures 15-22, L210		Total Expenditures	178
MR/SS	Expenditures 15-22, L295		Total Expenditures	. 107
TORT	Expenditures 15-22, L342	and the second	Total Expenditures Total Expenditures	\$· 3,368
				*
-	NUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICA	ABLE TO THE REGULAR K-	12 PROGRAM:	4
TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (in State)	\$
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (in State)	·
TR	Revenues 9-14, L48, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (in State) Summer Sch - Transp. Fees from Other Sources (in State)	***************************************
TR TR	Revenues 9-14, L49, Col F Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	···········
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	***************************************
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (in State)	:
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (in State)	
TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (in State)	
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	***************************************
O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	
O&M-TR O&M-TR	Revenues 9-14, L150, Col D & F Revenues 9-14, L211, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) Fed - Spec Education - Preschool Flow-Through	
O&M-TR	Revenues 9-14, L211, Col D,F Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Flow-Hirdugh Fed - Spec Education - Preschool Discretionary	
O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	*
ED	Expenditures 15-22, L7, Coi K - (G+I)	1125	Pre-K Programs	. 75
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	
ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	·
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	***************************************
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	
ED ED	Expenditures 15-22, L21, Col K	1911 1912	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition	82
ED ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	
B ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	***************************************
ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tultion	
ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	
ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	
ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tultion	
ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tultion	
ED	Expenditures 15-22, L30, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	
ED ED	Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Col K	1921	Truants Alternative/Optional Ed Progms - Private Tuition	V
2 ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	
ED ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	17:
ED	Expenditures 15-22, L114, Col G		Capital Outlay	· 4
ED	Expenditures 15-22, L114, Col i		Non-Capitalized Equipment	
0&м	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	
7 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&M	Expenditures 15-22, L151, Col I	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units	
DS DS	Expenditures 15-22, L160, Col K Expenditures 15-22, L170, Col K	4000 5300	Debt Service - Payments of Principal on Long-Term Debt	
TR	Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+!)	3000	Community Services	
TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	
TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
TR	Expenditures 15-22, L210, Col G		Capital Outlay	. 9
3 TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	
7 MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	
MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
9 MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	
MR/SS	Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs	·
1 MR/SS 2 MR/SS	Expenditures 15-22, L224, Col K Expenditures 15-22, L280, Col K	3000	Community Services	
3 MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	······································
4 Tort	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	
5 Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay	
6 Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	
7			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	
8	N. C.		Total Operating Expenses Regular K-12 (Line 14 minus Line 77	
9		9 Month ADA from Av	erage Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	
			Estimated OEPP (Line 78 divided by Line 79) 5 10,6

1000	Α	B	l c	D	E F
-		ESTIMATED OPERATING EXPEN		P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
			This schedule	is completed for school districts only.	
	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
			P	ER CAPITA TUITION CHARGE	
_	ESS OFFSETTING RECEIPTS/REVE	Attre.			
-		Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$
TI		Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)	
TF		Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	***************************************
T		Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
T		Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	***************************************
TI		Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (in State)	·····
		Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (in State)	
m		Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
Π		Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
E		Revenues 9-14, L75, Col C	1600	Total Food Service	2,
	D-0&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	11,
E		Revenues 9-14, L84, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	
E		Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	***************************************
O E		Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
1 E		Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
	D-0&M	Revenues 9-14, L95, Col C,D	1910	Rentals	*
	D-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
	D-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 1993	Payment from Other Districts Other Local Food (Describe & Hamize)	9,
5 E	D-O&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L132, Col C,D,F	3100	Other Local Fees (Describe & Itemize) Total Special Education	33,
	D-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	11,
	D-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	*,
9 E		Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	2;
ŌΕ	D-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
	D-0&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	3,
	D-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation Learning Improvement - Change Grants	11,
3 E	:D-O&M-TR-MR/SS	Revenues 9-14, L156, Col C Revenues 9-14, L157, Col C,D,F,G	3610 3660	Scientific Literacy	
	D-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	***************************************
	D-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
	D-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
8 E	D-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	***************************************
	D-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	**************************************
	ED-TR	Revenues 9-14, L164, Col C,F	3815 3925	State Charter Schools School Infrastructure - Maintenance Projects	***************************************
	D&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L167, Col D Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	
23 E		Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	
	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	•	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
	ED-O&M-TR-MR/SS	Revenues 9-14, L18B, Col C,D,F,G	4100	Total Title V	. 15
	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	144 125
	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G Revenues 9-14, L209, Col C,D,F,G	4300 4400	Total Title I Total Title IV	7
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	82
	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	1 .
32	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
33	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	
	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	······································
9		Revenues 9-14, L253, Col C	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	
	ED-O&M-DS-TR-MR/SS-Tort ED-TR-MR/SS	Revenues 9-14, L254, Col C-G,J Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
_	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	16
	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	·
	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 4982	State Assessment Grants Grant for State Assessments and Related Activities	3
_	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G Revenues 9-14, L263, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach	
	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicald Matching Funds - Fee-for-Service Program	
	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
73	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	-
75	,			Total Deductions for PCTC Computation Line 85 through Lin	e 173 \$ 549
76				Net Operating Expense for Tuition Computation (Line 78 minus Line	e-175) 2,245
77		**	K - E	Total Depreciation Allowance (from page 26, Line 18,	**************************************
78		W w ec		Total Allowance for PCTC Computation (Line 176 plus Line	
79	w.		9 Month ADA from Av	erage Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2019	Antertained his layers represent the contraction of
80		6	a .	Total Estimated PCTC (Line 178 divided by Lin	e 179) * \$. 9,0
81				- Junear	
B (**	* The total OFBB/BCTC may ch	nange based on the data provided. The final	amounts will be calculat	פמ בא ואמני	
32 83	The total Oerr/rete may cr		Franklan Allandi and	dation Details. Open Excel file and use the amount in column X for the selected district.	

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER SCHEDULES AND ITEMIZATIONS FISCAL YEAR ENDED JUNE 30, 2020

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

- 1. Page 11, Account 1993, Educational Fund \$1,015 represents miscellaneous fees.
- 2. Page 11, Account 1999, Educational Fund \$13,940 represents miscellaneous revenues, refunds and reimbursements.
- 3. Page 18, Account 5400, Other Objects \$31,529 represents bond agent fees of \$1,100 and bond refinance fees of \$30,429.
- 4. Page 23, Other \$299 represents prior year adjustments.
- 5. Audit Check Error Message long term debt issued on page 24 of \$1,130,000 does not equal long term debt issued on page 8 of \$35,000. The difference of \$1,095,000 represents the refinancing/retirement of old outstanding bonds.
- 6. Audit Check Error Message long term debt retired on page 18 of \$85,000 does not equal long term debt retired on page 24 of \$1,180,000. The difference of \$1,095,000 represents the refinancing/retirement of old outstanding bonds.

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

South Fork CUSD No. 14 03-011-0140-24

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2,11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) Computer Technology only.
- a Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
·	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 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 monles were deposited and/or used without first satisfying the Ilen Imposed pursuant to the Illinois State Revenue
formula	Sharing Act [30 ILCS 115/12].
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code (105 ILCS
Summer	5/10-22.33, 20-4 and 20-5].
	10. One or more interfund loans were outstanding beyond the term provided by statute illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
-	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per illinois
1000000000	School Code [105 ILCS 5/17-2A].
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
	14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20
	Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
DART	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
FAIN	D-THERICAL DITTICUTED CENTIFICATION CITICAL BUSINESS CONTROL SERVICE SERVICES SERVICES SERVICES SERVICES SERVICES
1	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
S.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	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 Ald
hamand	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 il.CS 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	<u>C - OTHER ISSUES</u>
(46. Student Astrilla Funds Jamuset Funds or other funds maletalized by the elitziet were evaluated from the audit
š	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.
A	21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked,
L	an explanation must be provided.
х	22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1996 (Ex: 00/00/0000)
-	23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
***************************************	please check and explain the reason(s) in the box below.

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Marchellen	
A. Salah A. A. A.	

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24.	Enter the c	late that	the distr	ict used	to accr	ıe mandate	d categorical	l payments
-----	-------------	-----------	-----------	----------	---------	------------	---------------	------------

Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Mine	3100	3120	3500	9510	3950	Total
Deferred Revenues (490)	T. J. T. J.		H. T. Life E.			School Co.
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
						J. 1800 J
Direct Receipts/Revenue				H BVE DVE		
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$
				Samples of	O.A. City Control	- Committee
Total						\$

 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:	
LMHN, Ltd.	

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

OTE WENE

Name of Audit Firm (print)

mm/dd/yyyy

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

	Α	ВС	D	E	F	G	Н		J	K	L	M
					FINANCIA	L PROFILE IN	FORMATION					
2												
3	Reaui	red to be	completed for School	Districts only.								
4												
5	A.	Tax Rate	es (Enter the tax rate - ex	c: .0150 for \$1.50	į.							
6	i i						o Zeronak			~~~~		
7			Tax Year 2019		Equalized Asse	ssed Valuatio	n (EAV):	ž	20,056,938	3		I
_			Educational	Oper	ations &	Tues	,		G		Secondary Cook	
9			Educational	and January	tenance	ıran	sportation	zwwww	Combined Total	wwe gume	Working Cash	***************************************
10	Rat	te(s):	0.02736	5] + [0.004600	+	0.002905	=	0.03487	0	0.0002	60
13	в.	Results	of Operations *									
14			., -p									
45			Receipts/Revenues		sements/	Excess	(Deficiency)		Fund Balance			
15 16	ł		3,229,973	Angele Angeles	2,984,202	£	***************************************	******	2 062 000	2		
17	{	* The	numbers shown are the	www.	and the second s	s 8, 17, 20, a	245,771 ad 81 for the Edu	ırationa	2,063,990	§	P	
18			sportation and Working		1 4645 7 44 57 1111	55 0, 27, 110, 01	14 02 101 1110 1141		n, operaciono a m		-,	
19												
20	c.	Short-Te	erm Debt **	_			Land III					
21 22	1		CPPRT Notes	CONTRACTOR OF THE PARTY OF THE	AWs 0	I.	TANs 0	+	TO/EMP. Orders	0 + 1	BF/GSA Certificate	es 0 +
			E	······································	**************************************	Т	<u> </u>	T				U T
23	1		Other	Same Secondary Contraction	otal 0							
25	1	** The	numbers shown are the		3							
24 25 27 28		Laur To	uus Dakt									
29	Ь.	-	e rm Debt e applicable box for long	-term debt allows	ance by type of d	Istrict						
30	1	CHECK CH	c applicable box for long	ream dept anowe	ince by type or o	institution.						
31		a	. 6.9% for elementary	and high school d	istricts,		2,767,857					
32]	x b	. 13.8% for unit distric	ts.								
34	1	Long-Te	erm Debt Outstanding									
30	1	20116			····	***************************************						
36		(c. Long-Term Debt (Prir		3mm	cct	Constraint of					
37	-		Outstanding:	***************************************	· ·	511	1,130,000					
40	E.	Materia	l Impact on Financial	Position								
41]		able, check any of the fol			erial impact o	n the entity's fin	ancial p	osition during futu	re reporti	ng periods.	
42	-	Attach sl	neets as needed explain	ng each item ched	ked.							
44]		Pending Litigation									
45	4		Material Decrease in EA\									
46	4	-	Material Increase/Decre									
47	-	-	Adverse Arbitration Rulin	ng								
48 49 50	-		Passage of Referendum Taxes Filed Under Protes									
50	1	arienement .	Decisions By Local Board		ois Property Tay	Anneal Board	(PTAR)					
51	1	······································	Other Ongoing Concerns		1 1	Appear Board	(II IUD)					
51 52	1	L	ound ongoing contains	(1000)	,							
53		Commen	1ts:	******************	*****************	****************	************	**********		********	***************************************	mmy
54 55	4											***************************************
56	1	1										******
57	1											-
58	1											ad trace
60	1	51273411111111111111111111111111111111111	***************************************	***********************	******************		******************	***********	******************************	***********	****************************	essend
61	1											

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

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2020	24 AFR2
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Printe	03-01

		Score	Weight	Value		Score	Adjustment	Weight	Value	Score	Weight	Value	Score	Weight	Value	Score	Weight	Value	Total Profile Score:	ile Designation: RECOGNITION	And on the Einenrial Profile
		Ratio	0.639			Ratio	0.924		0	Days	248.98		Percent	100.00		Percent	59.17		Tota	Estimated 2021 Financial Profile Designation:	becod on data provin
Y al Profile)		Total	2,063,990.00	3,229,973.00	0.00	Total	2,984,202.00	3,229,973.00	000	Total	2,063,990.00	8,289.45	Total	0.00	594,477.61	Total	1,130,000.00	2,767,857.44		Estimated 20	Tree Dunfile Gross may change hased on data provided on the Financial Punfile
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			'negative}								in.				Tax Rates						*
MATED FINANCIAL lowing website for ref			Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70,	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70,	Minus Funds 10 & 20		Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	×					
EST (Go to the fo			Func	Func	Min		Func	Func	Min		Func	Func		Func	(.85						
	South Fork CUSD No. 14 03-011-0140-24 Christian	re Batto:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & 181)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	re Ratio:	Total Sum of Direct Expenditures (P7. Cell C17. D17, F17, I17)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18)	Less: Operating Debt Pledged to Other Funds (P8, Cell CS4 thru D74) [Excluding C:057, C:061, C:065, C:069 and C:073) ssible Adjustment:		Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Boscont of Chart-Term Barrouing Maximum Remaining	Tay Anticipation Marrants Borrowed (P24, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	obt Marein Remaining:	ng (P3, Cell H37)	wed (P3, Cell H31)			
20	District Name: S District Code: County Name:	1. Fund Balance to Revenue Batio:		Total Sum of Direct Revenu	Less: Operating Debt Pl	2. Expenditures to Revenue Batio:		Total Sum of Direct Revent	Less: Operating Debt Ple (Excluding C:D57, C:D61, Possible Adjustment:	Dane Carls on Llands		Total Sum of Direct Expend	A Borront of Chart Torm Bo	Tay Anticipation Warrants	EAV x 85% x Combined Tax	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H37)	Total Long-Term Debt Allowed (P3, Cell H31)			

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS ACTIVITY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	alance 1, 2019	R	Leceipts	Disb	ursements		alance 30, 2020
ASSETS							
Cash	\$ 54,750	\$	62,627	\$	61,031	_\$	56,346
LIABILITIES							
Amounts Due to Organizations:							
Class of 2023	\$ -	\$	110	\$	9	\$	101
Class of 2022	215		1,110		9		1,316
Class of 2021	1,290		7,348		4,700		3,938
Class of 2020	5,562		8,523		12,642		1,443
Class of 2019	438		100		438		-
8th Grade	-		-		•		-
After Prom	-		2,025		284		1,741
Yearbook	10,053		3,235		2,781		10,507
Cheerleaders	472		11,612		11,082		1,002
Student Council	386		1,941		1,993		334
Boys Basketball	771		-		9		762
Angel Tree	1,375		426		100		1,701
Principals Fund	-		•				-
Football	4,119		5,483		5,422		4,180
Library Club	52	12	-		9		43
National Honor Society	270		4		9		261
JH Student Council	1,149		4,878		4,750		1,277
JH Cheerleaders	346		6,883		6,203		1,026
Technology	593		¥		9		584
Scholarship	17,192		-		2,009		15,183
JH Boys Basketball	4,251		2,954		1,899		5,306
Girls Basketball	130		-		130		-
JH Girls Basketball	3,100		2,815		3,116		2,799
HS PBIS	463		127		537		53
Blackout Student Club	-		2				-
Red Cross	-		-		-		-
Music	631		2,239		1,765		1,105
Parent Teacher Community	(4)		ш		-		-
Art	 717		-		9		708
TOTAL JH/SH SCHOOL	\$ 53,575	\$	61,709	\$	59,914	\$	55,370
ES PBIS	\$ 1,175	\$	918	\$	1,117	\$	976
Elementary Account	 -,	*					-
TOTAL ELEMENTARY SCHOOL	\$ 1,175	\$	918	\$	1,117	\$	976
TOTAL LIABILITIES	\$ 54,750	\$	62,627	\$	61,031	\$	56,346

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

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

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

South Fork CUSD No. 14 03-011-0140-24

> School District Name: RCDT Number:

	5								Other	
***	FY 2020	FY 2020 Total	Function	Function	Function	Function	Function		Outside of the LAC	Outside of Total (Must agree with the LAC Expenditures in column
FY 2020 Tort Fund Expenditures	Function	Expenditure	2320	2330	2490	2510	2570	Function 2610	Functions	E)
Claims Paid from Self Insurance Fund	2361	0	111111111111111111111111111111111111111	s son fan	1					0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	30,378			1			1	30,378	30,378
Unemployment Insurance Payments	2363	912		* 15 430		1			912	912
Insurance Payments (Regular or Self-Insurance)	2364	47,917	Seat the artifolds of the contract operations			:			47,917	47,917
Risk Management and Claims Services Payments	2365	0	plane berland and distributions					1101 1101 11 1101		0
Judgment and Settlements	2366	0		i	:	1	1			0
concarional, inspectional, supervisory services related to Loss Prevention or Reduction	2367	0	4						:	0
Reciprocal Insurance Payments	2368	0	d a de au d'ordina e amont de amante		:					0
Legal Services	2369	11,953							11,953	11,953
Property Insurance (Buildings & Grounds)	2371	0			***************************************			ACCORDINATION OF THE PARTY OF T		0
Vehicle Insurance (Transportation)	2372	0		***********	14 100 P 10 10 11 11 11 11 11 11 11 11 11 11 11					0
Totals	No. of Street, or other Persons and Street, o	91,160	0	0	0	0	0	0	91,160	91,160

Please email finance1@isbe.net or call 217-785-8779 with any questions.

Illinois State Board of Education School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Indirect Cost Plan

(double click to Object Chart

view) (double click to Chart

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.

*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.

2. In column (B) enter the number of the Fund-Functon-Object of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600

3. In Column (C) enter the name of the Company that is listed on the contract.

4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.

5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate Ingge 30) for Program Year 2022.

rate (page 30) for Program rear 2022.					
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	200,000	25,000	475,000
FD - Food Services - Purchased Services	10-2560-300	Aramark Education Services, LLC	117,499	25,000	92,499
				0	0
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				0	0
				0	0
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The second secon				0	0
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		A ANALYSIA AND ANALYSIA ANALYSIA ANALYSIA ANALYSIA ANALYS		0	0
				0	0
The state of the s				0	0
				0	0
				0	0
				0	0
A STATE OF THE STA				0	0
Total			117,499	0	92,499

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

		Ω	د	מ		
*			EPORT OF	V SHARED SI	REPORT ON SHARED SERVICES OR OUTSOURCING	OURCING
- 2 6			School Co	de, Section 1 scal Year En	School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2020	97-0357) 3
ı,	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	tsourcing ir	the prior, cu	rrent and next f	iscal years.	
			South	South Fork CUSD No. 14 03-011-0140-24	D No. 14 0-24	
80	Check box if this schedule is not applicable	ā.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning	55.				
12	Custodial Services					
13	Educational Shared Programs		×			Ag with Edinburg CUSD
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
1	Grant Writing					
18	Grounds Maintenance Services					
10	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		×	×	×	Mid-State Special Education
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other		×	×	×	Sports with Edinburg CUSD and Morrisonville CUSD
34						
38 37	Additional space for Column (D) - Barriers to Implementation:					
40/	Additional space for Column (E) - Name of LEA:					
Ş						