PANA COMMUNITY UNIT SCHOOL DISTRICT #8 PANA, ILLINOIS ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

Due to ROE on Thursday, October 15, 2020 Due to ISBE on Monday, November 16, 2020 SDUA20

School District Joint Agreement

×

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

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

	Certified Public Accountant Information	Name of Auditing Firm: MOSE VOCKEY RECINN & KILLI I I C	Name of Audit Manager. CORY A PROMININ	Address:	City: City:	SHELBY VILLE	Phone Number: Fax Number: 217-774-9589	IL License Number (9 digit): Expiration Date:	· · · · · · · · · · · · · · · · · · ·		<u>mybkcpas@consolidated.net</u>		ISBE Use Only and attached?	ounty only) Reviewed by Regional Superintendent/Cook ISC	RegionalSuperintendent/Cook ISC Name (Type or Print): JULIE WOLLERMAN	Email Address:	<u>Iuliewollerman@roe3.org</u>	Telephone: Fax Number; 618-283-5013	
Accounting Basis:	CASH	ACCRUAL			Filing Status:	Sublint electronic AFK directly to 185E	Click on the Link to Submit:	Send ISBE a File		0		Single Audit Status:	X YES NO Are Federal expenditures greater than \$750,000? X YES NO Is all Single Audit Information completed and attached? X YES NO Were any financial statement or federal award findings issued?	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:		Telephone: Fax Number:	
School District/Joint Agreement Information	(See instructions on inside of this page.)	School District/Joint Agreement Number: 10-011-0080-26	County Name: CHRISTIAN	Name of School District/Joint Agreement PANA COMMUNITY UNIT SCHOOL DISTRICT 8	Address: 14 E MAIN STREET	CHE	ouy. PANA	Email Address:	<u>ibauer@panaschools.com</u>	Zip Code: 62557	SECTION AND ADDRESS OF THE PROPERTY OF THE PRO	Annual Financial Report	Adverse Disclaimer	X Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): JASON BAUER	Email Address:	panaschools.com	Telephone: Fax Number: 217-562-1500 217-562-1501	Sirotus Determination

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JJ50-60 (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).

	TAB Name	AFR Page No.
Auditor's Questionnaire	. Aud Quest	
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FD Info	<u>2</u>
Estimated Financial Profile Summary	Eingneis Dustile	<u>3</u>
Basic Financial Statements	Financial Profile	<u>4</u>
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other	Assets-tlap	<u>5 - 6</u>
Sources (Uses) and Changes In Fund Balances (All Funds)	A cat Summanu	
Statements of Revenues Received/Revenues (All Funds)	. Acci Summary	7 - 8
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)		9 - 14
Supplementary Schedules	Expenditures	<u> 15 - 22</u>
Schedule of Ad Valorem Tax Receipts	T C-t - I	
Schedule of Short-Term Debt/Long-Term Debt	. Tax Sched	<u>23</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	. Short-Term Long-Term Debt	<u>24</u>
Schedule of Tort Immunity Expenditures	Best Toules des Toul	
Statistical Section	Rest Tax Levies-Fort Im	<u>25</u>
Schedule of Capital Outlay and Depreciation	Com Contloor B	
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	Cap Outlay Deprec	<u>26</u>
Indirect Cost Rate - Contracts paid in Current Year	PCTC-OEPP	<u>27 - 28</u>
Indirect Cost Rate - Computation	Contarcts Paid in CY	<u>29</u>
Report on Shared Services or Outsourcing	ICR Computation	<u>30</u>
Administrative Cost Worksheet.	. Shared Outsourced Serv.	<u>31</u>
Itemization Schedule	AC	<u>32-33</u>
Reference Dage	. ITEMIZATION	<u>34</u>
Reference Page		<u>35</u>
Notes, Opinion Letters, etc	Opinion-Notes	<u>36</u>
Deficit Reduction Calculation	Deficit AFR Sum Calc	<u>37</u>
Audit Checklist/Balancing Schedule	. AUDITCHECK	ž
Annual Federal Compliance Report		
Annual Legelas Compilative Reportimental annual ann	. Single Audit Cover - CAP	38 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
 "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

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

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565

Tel: 217.774.9587

Email: mybkcpas@consolidated.net



Certified Public Accountants

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

WILLIAM R. MOSE, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Pana Community Unit School District 8
Pana, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Pana Community Unit School District 8, 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 of the Annual Financial Report form.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by Pana Community Unit School District 8 on the basis of the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Pana Community Unit School District 8, as of June 30, 2020, or the changes in its financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Pana Community Unit School District 8 as of June 30, 2020, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1.

Basis of Accounting

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

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pana Community Unit School District 8's basic financial statements. The information provided on pages 2-4, Supplementary Schedules, Statistical Section, Report on Shared Services or Outsourcing, Administrative Cost Worksheet, Itemization Schedule, Deficit Reduction Calculation, the Combining Statement of Changes in Assets and Liabilities for Student Activity Funds, Consolidated Year-End Financial Report (CYEFR) as required by the Grants Accountability and Transparency Act, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Supplementary Information

The information provided on pages 2 through 4, Supplementary Schedules on pages 23 through 25, Statistical Section on pages 26 through 30, Administrative Cost Worksheet on pages 32 and 33, the Itemization Schedule on page 34, Deficit Reduction Calculation on page 37, the Combining Statement of Changes in Assets and Liabilities for Student Activity Funds, Consolidated Year-End Financial Report (CYEFR) as required by the Grants Accountability and Transparency Act and the schedule of expenditures of federal awards is the responsibility of management and, except for the subsequent year budget information included on AFR page 32 and the "How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020" section on AFR page 33, the average daily attendance figure included in the computation of operating expense per pupil on page 27 and the average daily attendance figure, the special education contributions from EBF funds figure, the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on page 28 and the Illinois State Board of Education calculations on pages 27, 28, 30, 33 (FY 2020 Total Expenditures Column) and 37, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The 2019 comparative information in the accompanying schedule of expenditures of federal awards was subjected

to the auditing procedures applied by us and our report dated October 8, 2019 expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2019 financial statements as a whole.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2020, on our consideration of Pana Community Unit School District 8's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pana Community Unit School District 8's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pana Community Unit School District 8's internal control over financial reporting and compliance.

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

Mose, Yorkey, Brown + Kall, LLC.

Shelbyville, Illinois

December 8, 2020

230 N. Morgan Street

Shelbyville, IL 62565

Tel: 217.774.9587 Fax: 217.774.9589

Email: mybkcpas@consolidated.net



Certified Public Accountants

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

WILLIAM R. MOSE, CPA

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

To the Board of Education Pana Community Unit School District 8 Pana, 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 Pana Community Unit School District 8 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 December 8, 2020. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pana Community Unit School District 8's internal control over financial reporting (internal control) as a basis for designing 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 Pana Community Unit School District 8's internal control. Accordingly, we do not express an opinion on the effectiveness of Pana Community Unit School District 8's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pana Community Unit School District 8's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Pana Community Unit School District 8 in a separate letter dated December 8, 2020.

Purpose of this Report

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

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

Mose, yochen, Brown + Kull, LLC.

Shelbyville, Illinois

December 8, 2020

AUDITOR'S QUESTIONNAIRE

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

PART A	A - FINDINGS
	 One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101] One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6]. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. One or more violations of the Public Funds Deposit Act or the Public Funds investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
Samoural .	
L	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].
and a second	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].
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART C	C - OTHER ISSUES
X	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000) If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.
23. O	pinion is adverse due to regulatory basis presentation.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 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 o	date that the	e district used	ł to	accrue mandated	categorical	payments
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Dat	te:

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.

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Direct Receipts (Revenue				\$-
managed editeBolicals Layments (5100, 5120, 5500, 5510, 5550)			The second secon	
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:
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MOSE, YOCKEY, BROWN & KULL, LLC

Name of Audit Firm (print)

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

More, John, Boun + Kull, UL

14812020

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

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45				aterial Decrease in EAV									
46				aterial increase/Decrease	in Enr	ollment							
47				lverse Arbitration Ruling									
48		1		ssage of Referendum									
49				xes Filed Under Protest									
50				ecisions By Local Board of			Appeal B	Joard (PTAB)					
51 52		Ll	Üt	her Ongoing Concerns (De	escribe	e & Itemize)							
53		Com	ments										
54					*********	********************************	***********	************************	**************	**********************	************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
55													
56													
57 58		İ											
58 55		ł		******************************	***********	***************************************	**********	*****************		******************************	**************		
60													
61													i

22									
1 0 Ha		4 0.35 1.40	4 0 0	0.35	4 0.10 0.40	4 0.10 0.40	3 0.10 0.30	3.90 * RECOGNITION	file inal score
Z		Score Weight Value	Score Adjustment Woizhe	Veigin.	Score Weight Value	Score Weight Value	Score Weight Value	Total Profile Score: Profile Designation:	i the Financial Pro orical payments. I
								tal Pro file De	vided on
ᅩ		Ratio 0.979	Ratio 0.917	0	Days 385.34	Percent 100.00	Percent 63.48	To inancial Pro	d on data pro
								2021 Fi	nge base the timir
H	ر spx	Total 13,309,401.00 13,593,586.00	Total 12,465,052.00	(1,439.00)	Total 13,342,606.00 34,625.14	Total 0.00 3,290,287.50	Total 6,001,470.00 16,436,549.34	Total Profile Score: Estimated 2021 Financial Profile Designation:	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.
<u>0</u>	MARY inancia <u>Profile.a</u>								Total Inforr will b
F	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	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 & 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			*
B	PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26	County Name: CHRISTIAN 1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & (81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & (8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117) Total Sum of Pirect Expenditures (P7, Cell C17, D17, F17, 117)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	 Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) 	5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)		
A	- Z 8 4 5 9 L 8	<u>001121814</u>	10 12 12	27 20 13			, , , , , , , , , , , , , , , , , , , 	15001	
Ш.		7-7-7-	L / L	2 2 2 3	الماماياي	3/3/8/3/1	3 2 2 2 2	37 88 55 8	8 8 4 4 4

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

<u></u>	A	m	ပ	۵	ш	u .	O	T		ſ	ᅩ
-	SLESSV	*************	(01)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
^	(Enter	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Netirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
(n	CURRENT ASSETS (100)										And the second s
4	Cash (Accounts 111 through 115) ¹		8,629,226	1,640,318	214,897	613,409	408,932	556,655	2,200,114	763,188	179,324
2		120	259,539	0	2,041,696	0	0	0	0	0	0
9	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
_	Interfund Receivables	140	0	0	0	0	0	0	О	0	0
∞	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
<u>ი</u>	Other Receivables	160	0	0	0	0	0		0	0	0
2	Inventory	170	0	0	0	0		0			0
7	Prepaid Items	180	0	0	0	0	0	Circles, Johnson State Springs Comment of the Comme			der der der der der der der der der der
12	Other Current Assets (Describe & Itemize)	190	0	0	0	84	0	0	0	0	0
13	Total Current Assets		8,888,765	1,640,318	2,256,593	613,493	408,932	556,655	2,200,114	763,188	179,324
14	CAPITAL ASSETS (200)		Pol Control of the Co								A TOTAL TO THE REAL PROPERTY.
15	Works of Art & Historical Treasures	210	A COLUMN TO THE PARTY OF THE PA	And the second of the second o	The second secon	The second secon	and the same of the same transfer and the sa	and the second of the second primary plants in plants the second second	The same of the sa	A the control of the	The second section of the second section is the second section of the second section in the second section is the second section of the second section in 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 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 section is the second section in the section is the second section in the section is the s
16		220									
17	Building & Building Improvements	230							Service of		
9	Site improvements & infrastructure	240							Section 1		
3	Capitalized Equipment	250									
8	-	260									
72	-	340									
ដ	Ą	350									
33	Total Capital Assets		and the party of the second se	and the second s		Colonia Coloni		a company of the control of the cont	And the second s	The state of the s	Consideration of the second of
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
56	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	О	0	0
78	Contracts Payable	440	0	0	0	0	0	0	0	0	0
53	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	33,289	0	0	0	0	0	0	341	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		33,289	0	0	0	0	0	0	341	0
35	LONG-TERM LIABILITIES (500)										
38	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities		and a first and the contribution of the second of the seco	and the second s			A committee of the comm	The second of th	A COLUMN TO SECULO SECU	and the second s	er er er er er er er er er er er er er e
38	Reserved Fund Balance	714	455,631	42,500	2,068,107		51,599		***		
39	Unreserved Fund Balance	730	8,399,845	1,597,818	188,486	613,493	357,333	556,655	2,200,114	762,847	179,324
40	=					Street St	A STATE OF THE PARTY OF THE PAR	The second section of the second seco	And the same of th	and the second contract of the second	The second secon
4	Total Liabilities and Fund Balance		8,888,765	1,640,318	2,256,593	613,493	408,932	556,655	2,200,114	763,188	179,324

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

-	s commo	NA PAGE	Accoun	Account Groups
ASSETS (Enter Whole Dollars)	A PORT AND TO SERVICE	Agency Fund	General Fixed Assets	General Long-Term Debt
3 CURRENT ASSETS (100)				
4 Cash (Accounts 111 through 115)	a dell'illande intakti field i fin a strada, a catalan	182.131		The state of the second
5 Investments	120	der errentende errente		
6 Taxes Receivable	130	The second secon		
7 Interfund Receivables	140			
8 Intergovernmental Accounts Receivable	150			
L	160	AND THE PROPERTY OF THE PROPER		
10 inventory	170	- Andreas - con con constitution of the consti		
11 Prepaid Items	180			
12 Other Current Assets (Describe & Itemize)	190			
13 Total Current Assets	Marie I fra 10, marie Vignadian conferencement	182,131		
15 Works of Art & Historical Treasures	210	Towns on an and the standard of the standard o	The second section and second section of the second section as a second section with the second section as a second section section second section sec	gridely groupper is seen and the seed of
16 Land	220		229.488	
7 Building & Building Improvements	230		22,238,096	See com
18 Site Improvements & Infrastructure	240		2,015,775	
9 Capitalized Equipment	250		2,698,499	
20 Construction in Progress	260		The advantage and the control of the	
1 Amount Available in Debt Service Funds	340			2,256,593
22 Amount to be Provided for Payment on Long-Term Debt	350			3,744,877
23 Total Capital Assets			27,181,858	6,001,470
24 CURRENT LIABILITIES (400)				
25 Interfund Payables	410			All Marketing and Commence of the Commence of
26 Intergovernmental Accounts Payable	420			
27 Other Payables	430			
28 Contracts Payable	440			
29 Loans Payable	450			
30 Salaries & Benefits Payable	470			
31 Payroll Deductions & Withholdings	480			
32 Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	182,131		
34 Total Current Liabilities		182,131		
35 LONG-TERM LIABILITIES (500)				三十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511	The second secon	The control of the co	6,001,470
37 Total Long-Term Liabilities	2.0.0			6,001,470
38 Reserved Fund Balance	714			and the second s
39 Unreserved Fund Balance	730			
40 Investment in General Fixed Assets			27,181,858	
71 Total Lividities and Dund Dalama	A CONTRACTOR OF THE PARTY OF TH	187 131	27 181 858	027 100 3

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

			1023								
et betrakt ober et etter et et et etter et et et et et et et etter et et et et et et et et et et et et et			(TO)	(20)	(30)	(40)	(20)	(69)	(70)	(80)	(06)
1	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3 RECEIPTS/REVENUES	The control of the co			in pulse of the second			The state of the s			Secretary and Control of the Control	CANCEL OF STREET, ST. ST. ST. ST. ST. ST. ST. ST. ST. ST.
4 LOCAL SOURCES		1000	3,868,111	609,326	1.051.925	236.284	476.745	775 074	73.087	407 TO3	A 10 00
5 FLOW-THROUGH RECEIPTS/REVENUE	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	والمراجعة والمستعمل والمستعمل المتعمل	0	-	Principles of the Control of the Con	and the second second	201,100	+TC/CC
6 STATE SOURCES	は、 とないのでは、 かんこうかんない	3000	7.263.947	42.500	C	070 294	25		(The state of the s	The contract of the contract o
7 FEDERAL SOURCES		4000	1,207,703	U				0		0) ·
8 Total Direct Receipts/Revenues				651,826	1.051.925	530.354		U 775 074	de sign (references/serge) because occupant	0	0
9 Receipts/Revenues for "On Behalf" Payments	" Payments 2	3998	4,449,091	The state of the s			-		10000	7511/50	53,514
10 Total Receipts/Revenues			9	651,826	1,051,925	530,354	518.842	225.074	73.084	CD1 7D3	A 10 03
11 DISBURSEMENTS/EXPENDITURES		221			Branch and the second s				Approximation of the second	7557 150	#TE/EC
12 Instruction		1000	7,332,095	A contract of the contract of	The second secon	tern der Geleiche Philippiet, besteht um ge-	151 110		And the second s		The state of the s
13 Support Services		2000	3.012.294	855,639		609 631		CCC ACT		LTC CLL	The second control of the second
14 Community Services		3000	21.214	0			and Cartical Contract of the Cartical Contract	755,027		552,315	3,226
15 Payments to Other Districts & Governmental Units	lts	4000	579 952	C	C	5 150	9			•	
16 Debt Service		0005	0	0	1 019 216	737 87				0	0
17 Total Direct Disbursements/Expenditures	n od i dek i na od selfana e kon al se od se bjekt jektyjkety (do og de janokano) dekyj jekty Bodanski pod jekty i podalski de podalski jekty i do od od od od od od od od od od od od		10,945,555	855,639	1,019,416	663,858	473.39	726 332		542 315	0 300 5
18 Disbursements/Expenditures for "On Behalf" Payments	Behalf" Payments ²	4180	4,449,091	0	0	0		U	. Tomas	0	0777
19 Total Disbursements/Expenditures			15,394,646	855,639	1,019,416	663,858	473,35	726,332		552,315	3.226
20 Excess of Direct Receipts/Revenues	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	***************************************	1,394,206	(203,813)	32,509	(133,504)	45,450	(501,258)	73.084	144 877	56 688
21 OTHER SOURCES/USES OF FUNDS 22 OTHER SOURCES OF FUNDS (7000)	OTHER SOURCES OF FUNDS OTHER SOURCES OF FUNDS (7000)									And the second s	
	OUS FUNDS										
	nd 12	7110	0	and the second s							
_	d 12	7110	0	294,900	O	200,000	0	0	•	0	0
<u></u>	2St	7120	0	0	0	0	0	0		0	0
2/ Transfer Among Funds	AMERICAN PROGRESSION INCIDENTAL IN CHARLES PROGRESSION OF TRANSPORTED PROGRESSION AND THE UNIQUE AND TRANSPORT	7130	0	63,795		0	And the second of the second o	The second secon	William Commission of the control of	1 2 2	
	OSM Ermal	7,240	0	0	0	0	0	0	0	0	0
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7160		0					e sultane e		
1	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170		Constitution of the second							
731					0						
P. 75	SALE DE BONDS (7200)	1. 香鹽	A CONTRACTOR OF THE PARTY OF TH			Control of the Contro		all Print and Pr	The second secon		
+		7210	47,618	0	0	58,994		0	1,500,000	0	0
4		7220	0	0	0	0		0	27,873	0	0
1	Composition and the second and the second se	7230	0	0	0	0	The same of the second	0	0	0	0
4		/300	0	0	0	0	0	0		0	0
3/ Transfer to Debt Service to Pay Principal on Capital Leases	A) y marting personal comments and consider the construction of th	7400			1,292				A care		
1	S	7500			147						
i		7700			I DOD'TE						
_	COL TRU TOURS CONTRACTOR CONTRACT	7800					1-7- 	C C			
42 ISBE Loan Proceeds		7900	0	0	0	0	0	0			0
_		7990	0	0	52,199	0	0	0	0	0	0
44 Total Other Sources of Funds	THE CONTRACT OF THE PROPERTY O		47,618	358,695	104,638	258,994	0	0	1,527,873	0	0

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

1 1 1 1 1 1 1 1 1 1		Α'	ω	O	Q	ш	ш	9	I	_	ſ	ᅩ
Productive Productiv			CONTRACT	(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
Production traverset to various contract various contract various contract various contract various contract various contract various contract various contract various contract various contract various contract various contract various contract various various contract various various contract various various contract various various contract various various contract various va	8	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Activation of statement of stat	46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)			destination control for the state of the sta	and the second s	and the second s					models of management of the same and annual same
Transfer of Fundacia (Findacia Carlo Balancia Car	47	demonstration of the state of t	8110						Ze meg	494,900		
Transfer to the care of the	48		8120							0		
Transfer of teacests Transfer of teacests Transfer of teacests for the resentation & Safety 1 and 1	49	1	8130	63,795	0		0		****			
Transfer force (push force) to MA fund a control of the fund of the fund of the fund of both fund 4 and 20		8140	0	0	0	0	0	0		0		
Transfer of Decease five Prevention & Selfoy Tac & Natureal Proceeds to Debt Selfook Teach Further of Secretar five Prevention & Selfoy Tac & Natureal Proceeds to Debt Selfoy Teach Further of Secretar five Prevention & Selfoy Tac & Selfoy Teach Further of Secretar five Prevention & Selfoy Teach Further of Secretar five Prevention & Selfoy Teach Further of Secretar five Prevention of Capital Leases For Destructions in Pregnant or Capital Leases For Destructions in Pregnant or Capital Leases Further of Selfoy Teach Further of Selfoy	51	Transfer from Capital Project Fund to O&M Fund	8150				Annual Caracity (Carabata) Carabata (Carabata)	المستناطعات والمراجع والمتناطعة والمتناطعة المستناطعة	0		The second secon	
Transfer of Excess Fine Prevention & Safety Bond and intronset Proceeds to Debt Service 200	52		8160									
Figure 2 Figure 2		Ľ	04.70									
Preset Prolifect to Childle Leases 24.0 2.02 0.0 0	23		0.770									0
Once Responsement Projected by Principal of Capital Instances 98.20 O<	54	Taxes Pledged to Pay Principal on Capital Leases	8410	1,292	0				0			file devices and applicable specific contractions of
Fund Service Precipate to Capital Leases 24.00 0 0 0 0 0 0 0 0 0	55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
Fund Balance Transfers selection to Pay Intersect on Capital Leases 8440 <	26	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
Table Principal Leavest and Capacity Leavest Annual Capacity Leavest Annu	57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
Control Resolution Production Resolution Production Resolution Production Resolution Resolution Resolution Production Resolution Re	28	Taxes Pledged to Pay Interest on Capital Leases	8510	147	O				0			
Other Revenue Relegate to Pay Interest on Capital Lesses 8:33 0	29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
Fund Balance Transfer Pelegelat to Pay Interest on Ophial Leases \$54.0 0 <th< td=""><th>9</th><td>Other Revenues Pledged to Pay Interest on Capital Leases</td><td>8530</td><td>0</td><td>0</td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td></th<>	9	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
Table Feleget to Pay Fincipal on Revenue Bonds 550 0 0 0 0 0 0 0 0	61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Contact National Learners Placing to Pay Principal on Revenue Bonds S620	62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Other Revenue Petidged to Pay Principal on Revenue Bonds 8550 0 51,000 6 6,000 6 6,000 6 6,000 6 6,000 6 6,000 6 6,000 6 6,000 6 6,000 6	63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds 550.00 55,000 6 55,000 6 55,000 6<	64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Taxes Pielged to Pay Interest on Revenue Bonds \$7.10 0 <t< td=""><th>65</th><td>Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds</td><td>8640</td><td>0</td><td>51,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	51,000							
Grants/Reimbursements Pleaged to Pay Interest on Revenue Bonds 8720 0<	99	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	О							
Other Revenue Bonds Bond	29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Fund Balance Transfers Pielged to Pay Interest on Revenue Bonds 8740 0	89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0				**************************************			
Taxes Transferred to By for Capital Projects State	69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Corants/Reimbursements Pediged to Pay for Capital Projects 8820 0	2	Taxes Transferred to Pay for Capital Projects	8810	0	0				· ·			
Fund Balance Transfers Pledged to Pay for Capital Projects 8830 0	7	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							1
Fund Balance Transfers Pickged to Pay for Capital Projects 8840 0 0 0 0 0 0 0 0 0 0 27,500 0	72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Transfer to Debt Service Find to Pay Principal on ISBE Loans 8910 0 0 0 0 0 0 0	্	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0		The comment of the second control of the sec	action described the manifest contraction of the	an accompanient or a companient destruction and a companient or a companient destruction and a companie			The second secon
Other Uses Not Classified Elsewhere 5890 0 0 0 0 27,500 0 Total Other Uses of Funds Total Other Uses of Funds (17,616) 307,695 104,638 128,994 0	74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	A Commence of the Commence of	0	0	. 0		The state of the s	0
Total Other Uses of Funds E5,224 51,000 0 0 0 522,400 0 Total Other Sources/Uses of Funds Construction of Funds (17,616) 307,695 104,638 258,994 0 0 522,400 0 Everal Presentes of Funds Ower Punds 1,1376,590	75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	27,500	0	0
Total Other Sources/Uses of Funds Total Other Sources/Uses of Funds (17,616) 307,695 104,638 258,994 0 1,005,473 0 Excess of Receipts/Revenues and Other Sources of Funds 1,376,590 1,376,590 103,882 137,147 125,490 45,450 (501,258) 1,078,557 144,877 56,68 Fund Balances-Luly 1, 2019 Fund Balances-Luly 1, 2019 3,53,482 1,057,913 1,121,557 617,570 122,53 Other Changes in Fund Balances Increases (Decreases) (Describe & Itemize) 6,000,012 1,640,219 1,540,219 6,12,402 6,12,402 1,001,014 7,001,114 7,25,977 1,700,114	9/			65,234	51,000	0	0	0	0	522,400	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) 1,376,590 1,376,590 45,450 (501,358) 1,078,557 1,44,877 1,44,877 Rund Balances - Luly 1, 2013 Fund Balances - Luly 1, 2013 1,007,913 1,121,557 617,970 1 Chief Diages in Fund Balances - Luly 1, 2013 Chief Diages in Fund Balances - Luly 1, 2013 1,007,913 1,121,557 617,970 1	11				307,695	104,638	258,994	0	0	1,005,473	0	0
Other Changes in Fund Banners - Luly 1, 2019 1,121,557 617,970 1 Other Changes in Fund Banners - Luly 2, 2019 1,000,000 1,000,000 1,000,000 1,121,557 617,970 1 Other Changes in Fund Banners - Luly 2, 2019 1,000,000<	78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)			103.882	137 147	125,490	45.450	(501.258)	1 078 557	778 441	56 688
Train elementes—July 4, 64.5 Train	1	CAPTILITIES OF DESCRIPTION OF THE COLUMN OF		700 000	2CX 2C3 F	747 044	COO DOY	COV C2C	200 030 1	7 1 2 5 5 5 7	000000000000000000000000000000000000000	262 661
United balances in the case (vertices can be carried) Out and balances in the case (vertices can be carried) Out and balances in the case (vertices can be carried) Out and balances in the case (vertices can be carried)	2 6	Fund Balances - July 1, Z013	-	1,4/8,885	1,556,456	244'677'7	488,003	795,505	575/50/7	1,121,537	0/5'/Ta	177,030
	3 2	Uties Craniges in Fully balances - mid cases (year cases) (ucsured when the commence of the commence of the case o	+		1 540 040		CA CA CA CA CA CA CA CA CA CA CA CA CA C	CCO 001	200 000	1110000	TAO C27	100000

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Ľ			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<u> </u>				e de la constanta de la consta			security		the case of the ca	A STANDARD CONTRACTOR OF THE STANDARD CONTRACTOR	colours to the second
<u> </u>	4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	Application of the second of t		The state of the s					the fact of the state of the st	
			2,915,568	571,679	689,792	228,671	184,659	0	57.167	681.880	731 72
	6 Leasing Purposes Levy	1130	57,167	0			the first state of the section of th	A construction of the cons	Contract of the Contract of Co	The second secon	The state of the s
<u>َا</u>	- -	1140	45,734	0		0	0	0			
71.,	o rick/wedicare Only Purposes Levies 9 Area Vocational Construction Purposes Levy	1150	ate in the	C			267,755	(
<u> </u>	10 Summer School Purposes Levy	in manage	0	D	0			O			
	11 Other Tax Levies (Describe & Itemise)	1190	0	0	0	0		C			•
~-	Total Ad Valorem Taxes Levied By District		3,018,469	571,679	689,792	228,671	452,414	0	57,167	681,880	57,167
	PAYMENTS IN LIEU OF TAXES	1200								A STATE OF THE STA	The second secon
<u>- - </u>	Mobile Home Privilege Tax	1210	3,588	089	820	272	538	0	89	810	89
<u>-1</u>		1220	0	0	0	0	0	0	0	0	0
₹ ;	16 Corporate Personal Property Replacement Taxes	1230	297,393	0	0	0	14,548	0	0	0	0
-	4	1290	0	0	0	0	0	0	0	0	0
<u> </u>	Total Payments in Lieu of Taxes	the state of the s	300,981	089	820	272	15,086	0	89	810	89
13	NOLLION	1300							And the second s		the state of the second st
8	Regular - Tuition from Pupils or Parents (In State)	1311	22,326								
<u> </u>	-	1312	0								
3 6	-	1313	0								
3 5	4	1314	0							MARIOL E	
47 6	4	1321	0								
0 8	Summer Sch - Lutton from Other Districts (In State)	1322	0						render e	a memory as	
3 6	.	1323	0								
7 %	4-	1321	0								
29	-	1332	0								
30	↓_	1333	0							volume.	
3	1	1334	0						* None		
32		1341	0						acte was		
33	S Special Ed - Tuition from Other Districts (In State)	1342	0								
怒	_	1343	0								
32	_	1344	0						m tortion		
8 1	<u> </u>	1351	0								
7 6	+	1352	0								
8 8	4	1353	0							ere ak	
3 5	-	1354	0								
? ;			975,22b			ginalin.					
4 5	INCHAINSPORTATION FO	7400		¥ 1				erein			
4 5	+	1411				0				1	
3 4	Regular - Iransp rees from Uther Districts (in State)	1412				0					
14	+	71.				0	17.5 17.5 17.5 17.5 17.5 17.5 17.5 17.5				
4 4	┿	1415				0			E TROMAN		
54	+	1421				0					
84	+	1422				0					
49	<u> </u>	1423				10				ere ye	
20	_	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					

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

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<u> -</u>			(10)	(20)	(30)	(40)	05)	(09)	(70)	(80)	(06)
L					***************************************		Municinal			7	
7	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	CTC - Transa Enamenter Construction (1981) or Districted (1985)	1/37	The section of the se	المستعدد المتعددة الم	والمستون والمستور والمستوادي والمستون والمستون		- War	Contract Con	and and the continuous of the	فالمرونالموردية ستعليطين مطامطا أمدا وكالأراد	COLDINAL COLD COLD COLD
7 2	4	1/22									
3 2	4					· · · · · · · · · · · · · · · · · · ·					
7 12	CIE * 1915) TCS 1011 Oute 3001 CS (Out 0 344k) Special Ed * Transa Ease from Parents (in State)	1441				0					
3 2	1	1442				· · · · · · · · · · · · · · · · · · ·					
3 [2	4	17/12				0					
200	1	1444				0					
3 2	4	1753									
8 8	4	1452				0 0					
3 8	+	1453				0	541				
62	-	1454				0 0					
63	4					0					
23	EARNINGS ON INVESTMENTS	1500									
65		1510	138 531	27.359	A 567	7 3.41	890 8	CCC 7	75.000	11 403	200
99	4_	1520	C	0	0	T. C.	0000	220,	6+0,C1	CO+,+1	6/0/7
67	Total Earnings on Investments		138,531	27,359	6,562	7.341	896.8	7.322	15.849	14 403	2 679
89	<u> </u>	1600									
8 6	Sales to Punits - Lunch		101 385								
2	+	1612	8.041					Y.			
7.1	1	1613	39,490								
72	Sales to Pupils - Other (Describe & Itemize)	1614	4,568					man, ive			
73	-	1620	5,510					firms			
74	Other Food Service (Describe & Itemize)	1690	3,407								
75			162,401						. 904.0		
9/	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
11		1711	50,607	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0					si wasa		
79	Fees	1720	0	0							
8	Book Store Sales	1730	0	0							
8	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82			50,607	0							
83	TEXTBOOK INCOME	1800									
84	TO THE ANALYSIS OF THE PROPERTY OF THE PROPERT	1811	19,082								
82	Rentais - Summer School Textbooks	1812	0								
98	n Textbooks	1813	0								
87	& itemize)	1819	44,864								
88		1821	0								
20 0		1822	0								
3 2	n Textbooks	1823	0							e resignati	
<u>_</u> S	emizej	1000	0 0								
32	Uther (Describe & Itemize)	1030	63.946								
	TOTAL TEXTOORY INCOME.	4	The second control of the second seco							- maker	
	VENUE FROM LOCAL SOURCES			the state of the s							
S S		1910	8,256	055,6		The second secon		The same of the sa	and the second s		Out the county from a county of the county o
8 8	A TOO TEN HANDONIANT TO TOO TOO TOO TOO TOO TOO TOO TOO TO	1920	23,546	0	0 0	0	0	0	- C	0	0
76	ounty Governments	1930		0 0	O	0 0	0	0		D	n administration de la company
3		1940	200.03	0	C		LLC	-		00	0
3 5		ייייייייייייייייייייייייייייייייייייייי	50,093	28	0		1/7	0		nn.	0
2 5	oneys from TIF Districts	1960	450,22	D	D	To the second se	S	O) in the second state and second seco	The second secon
101	Drivers' Education Fees	1970	5,150								

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

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γ-		***********	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
102	Proceeds from Vendors' Contracts	1980	0	0	0		0	0	0	0	
103	School Facility Occupation Tax Proceeds	1983		A Table William Balance and A Carlotte and A Carlot	354,751	W. C. Williams & Communication of the Communication	The second secon	217,752	Pallack and and Spin out on makers and memorials a	To be interest to the second of the second o	والمتعاددة والمتعادد والمتعاددة والمتعاددة و
104	Payment from Other Districts	1991		0	0	0	0	0			
105	_ !	1992	0							4,000	V-00-00
106	_ {	1993	0	0	0	0	0	0		. 0	-
107	Other Local Revenues (Describe & Itemize)	1999	1,141	0	0	0	0	0	O		0
108		erenwas	110,850	809'6	354,751	0	277	217,752	0	66	
109	Total Receipts/Revenues from Local Sources	1000	3,868,111	609,326	1,051,925	236,284	476,745	225,074	73,084	697,192	59.914
110	HOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
=	Flow-through	2100	0	0		O Commence of the control of the con	Company of the Compan	Control of the Contro	Section 2015		A CONTRACTOR OF THE PARTY OF TH
112	Flow-through Revenue from Federal Sources	2200	0	0		0					
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE S	11						· · · · · · · · · · · · · · · · · · ·		And the second s	A STATE OF THE PARTY OF THE PAR
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)	. 5 .				The second of th	The state of the s	St. Company of the Control of the Co	and the second substantial of the second		And the second s
117	Evidence Based Funding Formula (Section 18-8.15)	3001	6,905,948	0	0	0	O				The second secon
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	
120	General State Aid - Fast Growth District Grant	3030	0	0		0	0	0		0	A AND A CANAL CONTRACTOR OF THE CONTRACTOR AND A CANAL CONTRACTOR OF THE CONTRACTOR
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	AND THE REAL PROPERTY OF THE P
122	Total Unrestricted Grants-In-Aid		6,905,948	0	0	0	0	0		0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)						The second secon				
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	179,225			0					
126		3105	0			0					
127	į	3110	0	0		0					
128		3120	100,054			0					
129	_ !	3130	0			0					
130	Special Education - Summer School	3145	0			0					2001-00
133	Special radication - Other (prescribe & remize) Total Special Education	515	U 976 976	0		0 0					
3 2	CAREER AND TECHNICAL EDUCATION (CTE)		and managed and)					
134		3200	0	90			•				
135	nt (CTEI)	3220	56,002	0			353				
136		3225	0	0			0				
137	CTE - Agriculture Education	3235	3,942	0			0		ere er u		
138		3240	0	0			0		eran e		
139	CTE - Student Organizations	3270	0	0			0				
140		3299	0	0			0				
141	Total Career and Technical Education		59,944	0			353				
142											
143		3305	0				0				
4	n Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed	********	0				0		*****		

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_			(30)	000	7 (20)	(40)	ָבָּ	105)	1 25	1000	٧ (١٥٥)
			(ort)	(20)	(ne)	(40)	(Sur)	(ng)	(0/)	(80)	(06)
	Description (Fnter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	6 State Free Lunch & Breakfast	3360	5,214			almoster and a real managements	manuaria, o o o o o o o o o o o o o o o o o o o	en wines. It courses a Militaria (1805) - 180 Amil (s. 18 an is benedicted)	The state of the s	Control of the Contro	والمستعدد والمستعددة والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعدد والمستعد
147	School Breakfast Initiative	3365	0				And the second second property and second se				
148	8 Driver Education	3370	13,562	0			The second of th				
149		3410	0	0	0	0	0	0	0	0	0
150	0 Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	Andre (Andrew Alberta) (American consensus consensus property of the Consensus of the Cons	0
151		The state of the s					na la mandalativa de la Carta	The company of the state of the	- who we have been a second and	A D'OMMANDETT COMMENTE CONTRACTOR OF THE CONTRAC	
152	2 Transportation - Regular and Vocational	3500	0	0		197,851	0			and the second	
153	3 Transportation - Special Education	3510	0	0		96,219					
154	4 Transportation - Other (Describe & Itemize)	3599	0	0		0				- semant	
155			0	0		294,070					
156	Learning Improvement - Change Grants	3610	0			American Constitute Co	The second second second second second second second				
157		3660	0	0		0	0			· · · · · · · · · · · · · · · · · · ·	
158	8 Truant Alternative/Optional Education	3695	0	The same of the sa		0				C#-fee	
159	Early Childhood - Block Grant	3705	0	0	fames or	0	0				
160	Christophymical Commence of the Commence of th	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0				- Jaco	
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0		0			Ç
163	Technology - Technology for Success	3780	0	0	0	0	0	0		**************************************	-
164	State Charter Schools	3815	0	min constitution and constitution	The State of the S	O	والمراجعة والمعامل والمعاملين والمساورة والمعامل	Control to the top of control of the			Armendal a day of species greatestan.
165	Extended Learning Opportunities - Summer Bridges	3825	0			0				1	
166	Infrastructure Improvements - Planning/Construction	3920		0				0		W/mpr	
167	School Infrastructure - Maintenance Projects	3925		42,500			42.4	0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	C		0
169	11		357,999	42.500	0	294.070	353	0		0 0	
170	Total Receipts from State Sources	3000	7,263,947	42,500	0	294,070	353	0		0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)	The state of							The state of the s	the could be a second to the country of the country	The section of the se
7	THE CONTROL OF THE CONTROL AND PECENTED DIRECTLY TO ME TO SECOND TO THE CONTROL OF THE CONTROL O		Same and the second second second	Application of the party of the		The second second second second second second	The commence of the control of the c	integration to the county from a first series			
7/1	The state of the s		a transfer invariants challeges describe about the construction of the	Section of the sectio							
1/3	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	other office of alls-fir-war received priectly from the rea Govt (Describe & Itemize)	200 4	0	0	0	O	0	0	0	G	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	ichte ist die Sicher der der der vermit er der er zum der verde er der verde er der der beitebehören er er der der der der der der der der d	4045	decomposition for the comment of the comment of the composition of the comment of								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0	mene A		
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									The state of the s
98			0	0		0	0	0	St. 27 C SH		0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-49)	(66									
183											
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0		ont many		
185	Title V - District Projects	4105	0	0		0	0		owe c		

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_			(10)	(20)	(30)	(40)	(20)	(60)	(70)	(08)	(06)
- 2	Description (Enter whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
12	Title V - Rural Education Initiative (REI)	4107	0				Security	والمتأثثات والمتاثلة والمت	والمنتقودية والمراقة والمائية والمتعادة والمتعادة والمتعادة والمتعادة والمتعادة والمتعادة والمتعادة والمتعادة	والمرادة والمساه والمنتسان والمنافظ المنافظ والمنافظ والم	عن مونینسان (استطاها استان شد
<u> </u>	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
<u>~ </u>	Total Title V	-dominan	0	0		0	0			en tono	
189	FOOD SERVICE						The second secon			magyer.	
130	Breakfast Start-Up Expansion	4200					0				
19	National School Lunch Program	4210	265,269							in the second	
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	78,237				0				
2 2 2 0 4 0	SUMMER FOOD SERVICE Program	4225	70,086				0			on rays	
182	Child Aduit Care Food Program	4226	0		pm - 10		0				
130	Fresh Fruits & Vegetables	4240	0								
5 6	rood service - uner (Describe & Itemize)	4299	0				0				
2	12		413,592				0			TENNA SAN	
2 6	alan menjempenganan dalam dalam dalam dalam sang menjam senggan dalam menjempen sang dalam senggan senggan senggan sang dalam senggan	-								Direct Kan	
	ITE I - LOW Income	4300	342,671	0		0	90′9				
502	Title I - Low income - Neglected, Private	4305	0	0		0	0				
707	Title I - Migrant Education	4340	0	0		0	0			as	
203	Title I - Other (Describe & Itemize)	4399	112	0		0	0				
Ϋ́	Total Title I		342,783	0		0	890′9				
205	- 4										
706	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
707	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
202	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
203	11	and the second second second	0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION						The state of the s		******		
7 6	Fed - Spec Education - Preschool Flow-Through	4600	6,472	0		0	1,170				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
7 5	red - Spec Education - IDEA - Flow I nrough	4620	192,623	0		0	33,986				
215	Fed - Spec Education - IUEA - Koom & Board Fed - Spec Education - IDEA - Nicrestionary	4625	75,359	0		0	0		en Saucaren.		
216	For a Charlestion - IDEA - Other Moscrite & Femiles)	4650	0	0		0	0				
217	Total Federal - Special Education	CCOL	274,454	0.0		0	35 156			A spin	
218			Scanning of the second	The second secon					7.		
219	CTE - Perkins - Title IIIE - Tech Prep	4770	11.936				75				
220	CTE - Other (Describe & Itemize)	4799	0	0			67				
221	Total control of the		11,936	0			25				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		C	C
224	ARRA - Title I - Low Income	4851	0	0		0	0			and and ordinary of the contract for an anatomic median promonent con-	
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Trtle I - Delinguent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	Communic	0	0
877	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	A CAMPANIAN AND AND AND AND AND AND AND AND AND A	4856	0	0	0	0	0	0		0	0
250	TO THE TEMPORAL MARTINE WASHINGTON AND AND AND AND AND AND AND AND AND AN	4857	0	0	0	0	0	0		0	0
3 5	en en en en en en en en en en en en en e	4860	0	0	0	0	0	0		0	0
232		4861	0	0	0	0	0	0		0	0
3 5	The second control of the control of	4862	0	0		O	O				
124	AKKA - Unid Nutrrion Equipment Assistance	4863	0	0			The state of the s				
735	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0

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

NT OF REVENUES RE	FOR THE YEAR ENDING JUNE 30, 2020
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	A	В	၁	Q	Ш	LL,	9	Ξ	-	7	×
-		or a constant	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	manage of the state		
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0				
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0) C	0 0
239		4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0				0
242	-	4871	0	0	0	0	0	0		Control of the contro	
243	Other ARRA Funds - III	4872	0	0	0	0	0	0			
244		4873	0	0	0	0	0	0			
245	Other ARRA Funds - V	4874	0	0	0	0	0				0
246	ARRA - Early Childhood	4875	0	0	0	0	0				0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		D	
248	- 1	4877	0	0	0	0	0	0			
249	Other ARRA Funds IX	4878	0	0	0	0	0				
250	Other ARRA Funds X	4879	0	0	0	0	0	0			
251	_	4880	0	0	0	0	0	0	- Noyear		
252		on Miles	0	0	0	0	0	0		0	0
253		4901	¥ :_					and the second s			The second secon
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
528	[4930	0	0		0	0				
259	Title II - Teacher Quality	4932	62,557	0		0	495				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	24,486	0		0	0				
764	Medicaid Matching Funds - Fee-for-Service Program	4992	77,895	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,207,703	0	0	0	41,744	0	V	0	0
267	Total Receipts/Revenues from Federal Sources	4000	1,207,703	0	0	0	41,744	0	0	0	0
268	Total Direct Receipts/Revenues		12,339,761	651,826	1,051,925	530,354	518,842	225,074	73,084	697,192	59.914

Part Part	_	A	<u></u>	ပ	۵	ш	ш.	_O	I		_	×	I
Particularies Particularie	-		A CONTRACTOR	(100)	(200)	(300)	(400)	(200)	(600)	(700)	(800)	(006)	
Particular (1997) Part	,	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Any objective control of control	1 6	10 - EDUCATIONAL FUND (ED)											
National Polyment to Other Schools 200 24,532,20 57,136,20 24,537 25,527	1		1000		the same of the sa								
Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof. Programs Prof.	T	dennes ann (bei 19 dennes - en Contraction (being being to Contraction) and Contraction (BAMIN). In	1100	3,439,326	873,684	43,537	193,754	64,939	0	0	0	4,615,240	4,766,711
Special interaction Programs (According) 123 777 5 0 <td>9</td> <td>Tuition Payment to Charter Schools</td> <td>1115</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>×</td> <td>0</td> <td>0</td>	9	Tuition Payment to Charter Schools	1115			-					×	0	0
Second interaction to program (procedus) and procedus) (procedus)	~	Pre-K Programs	1125	773	5	0	0	0	0	0	0	778	1,865
According to display the property 12.25 15.55	00	Special Education Programs (Functions 1200-1220)	1200	664,804	117,915	41,289	0	0	0	0	0	824,008	949,078
Proceediated Supplement Programs (4.2) 1725 21552 2155	၈	Special Education Programs Pre-K	1225	63,609	13,662	10,991	0	0	0	0	0	88,262	90,241
Autoficiation forgetime in Properties 1222 12	2	Remedial and Supplemental Programs K-12	1250	319,818	682'26	29,538	806	0	0	0	0	448,053	551,157
Activitization of Secretary State 2,125	=	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Control State Control Stat	2	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
State Stat	2	CTE Programs	1400	272,548	71,666	2,106	9,584	22,752	0	0	0	378,656	394,076
Statistical Programs 1400 9724 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	Interscholastic Programs	1500	189,792	12,505	35,538	19,683	626	6,615	0	0	264,759	295,119
Different Registration Programs 1550 1	5	Summer School Programs	1600	9,251	0	0	0	0	0	0	0	9,251	8,365
December December	ब्	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Triansk Department Programs - Private Tution 1910 19	=	Driver's Education Programs	1700	46,035	13,196	2,775	759	0	0	0	0	62,765	60,946
Transcription Pregators 1950 21,946 5,657 0 0 0 0	9	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Prefect Personal Pe	9	Truant Alternative & Optional Programs	1900	21,946	5,057	0	0	0	0	0	0	27,003	27,696
Special Education Programs CL22 - Private Littlion 2921 Special Education Programs CL22 - Private Littlion 2924 Special Education Programs Private Littlion Programs Private Littlion Programs Programs Private Littlion Programs Programs Private Littlion Programs Programs Programs Programs Private Littlion Programs Programs Programs Programs Private Littlion Programs P	20	Pre-K Programs - Private Tuition	1910						0			0	0
Special Entancian Programs Per L' Tribate L'idion 1913 1913 1914 1915	51	Regular K-12 Programs - Private Tuition	1911						2,176			2,176	5,050
Special Execution of Special	22	Special Education Programs K-12 - Private Tuition	1912						593,904		-	593,904	000'625
Remetal/Supplicational Programs - Protect Tultion 1314 Remetal/Supplication Programs - Protect Tultion 1315 Remetal/Supplication Programs - Protect Tultion 1315 Remetal/Supplication Programs - Protect Tultion 1317 Remetal/Supplication Programs - Protect Tultion 1317 Remetal/Supplication Programs - Protect Tultion 1317 Remetal/Supplication Programs - Protect Tultion 1318 Remetal/Supplication Programs - Protect Tultion 1318 Remetal/Supplication Programs - Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Programs - Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Tultion 1318 Remetal/Supplication Protect Texture Tultion 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318 1318	ន	Special Education Programs Pre-K - Tuition	1913						10,440			10,440	40,000
Remains Rema	24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Adult/Continuing Education Programs - Private Tuition 1912 1912 1912 1913	3	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Stratucz-closes Percent Lution 1918 Percent Lution 1919 Percent Lution 1919 Percent Lution 1910 Percent Lu	5	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
Summer Property Programs - Private Tuition 1918 1911 1922 1922	27	CTE Programs - Private Tuition	1917						0			0	0
Summer School Programs: Private Lution 1353 1321 1321 1321 1321 1321 1321 1321 1321 1321 1322 1	8	Interscholastic Programs - Private Tuition	1918						D			0	0
State Programs - Private Utilion 1922 1,205,479 165,774 124,688 88,517 6 1,205,479	ญ	Summer School Programs - Private Tuition	1919						***************************************			0	0
Transferrenties/Optional Ed-Program - Private Lution 1922 1922 1925 1	<u>۾</u>	Gifted Programs - Private Tuition	1920						0			0 0	0
Trainal Attendance Optional for Progress - France Lubor 1000 5,027-902 1,205,479 165,774 2,24,688 88,317 6, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	<u> </u>	Bilingual Programs - Private Tultion	1921						0000	e arra		0000	0000
Lipidoport Services 2000 2000 0 <td>+</td> <td>iruants Atternative/Optional Ed Progras - Private Luidon</td> <td>1000</td> <td>5 027 902</td> <td>1 205 479</td> <td>165 774</td> <td>224 688</td> <td>88.317</td> <td>0,000</td> <td>0</td> <td>0</td> <td>7.332.095</td> <td>7.777 304</td>	+	iruants Atternative/Optional Ed Progras - Private Luidon	1000	5 027 902	1 205 479	165 774	224 688	88.317	0,000	0	0	7.332.095	7.777 304
Support services 2110 0			2000	The second second second second	The second secon			and the second limited by the second					
Special Accessives 2110 0													
Attendance & Social Work Services Attendance & Social Work Services Attendance & Social Work Services 417 (680) 447 (680) 417 (69	_	SUPPORT SEKVICES - POPILS		c	•	c			•		C		C
Education Services	8 6	Attendance & social work services	2430	200 261	20175	Co	217	0 0		0 0	0	171 555	179 508
Psychological Services Psychological Services 2146 0 0 0 0 0 0 0 0 0	+	Gübalice Selvices The selvices of the Santice	2130	46 680	7.769	353	1.694	0	146	0	0	56,642	59,779
Speech Pathology & Audiology Services 2150 0	4	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize) 2190 13,535 443 4,180 0 Total Support Services - Pupils (Describe & Itemize) 2100 197,239 41,856 443 4,180 0 SUPPORT SERVICES - INSTRUCTIONAL STAFF 220 4,192 13,155 20,919 0 0 Educational Media Services 2220 123,476 25,848 39,252 91,537 43,884 Educational Media Services 2220 123,476 13,148 57,123 91,537 43,884 Support Services - Instructional Staff 2220 223,533 57,151 111,399 91,537 43,884 Support Services - Instructional Services 2320 7,662 1,083 15,692 4,947 0 Board of Education Services 2320 216,607 22,042 23,102 4,947 0 Special Area Administration Services 2320 0 0 0 0 0 Administration Services 2320 0 0 0 0 0 <tr< td=""><td>-</td><td>Speech Pathology & Audiology Services</td><td>2150</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr<>	-	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
Total Support Services - Pupils 2100 197,739 41,856 443 4,180 0 SUPPORT SERVICES - INSTRUCTIONAL STAFF 2210 4,192 13,155 20,919 0 0 Educational Media Services 2220 153,476 25,848 39,252 91,537 43,884 Assessment & Testing 2220 153,476 25,848 57,151 111,399 91,537 43,884 Total Support Services 2220 223,533 57,151 111,399 91,537 43,884 Support Services Instructional Services 2320 7,662 1,083 15,092 4,947 0 Boar of Education Services 2320 115,607 22,042 23,102 4,947 0 Special Area Administration Services 2320 116,607 22,042 23,102 0 0 Special Area Administration Services 2320 0 0 0 0 0 Total Immunity Services 2320 0 0 0 0 0	-	Other Support Services - Pupils (Describe & Itemize)	2190	13,635	2	0	2,069	0	0	0	0	15,707	17,341
SupPort Services 22.0 4.192 13.155 20.919 0 0 Reductional Media Services 22.0 4.192 13,155 20.919 0 0 0 Assessment & Testing 22.0 153,476 25,848 39,552 91,537 43,884 Assessment & Testing 22.0 22.3 66.5 18,148 51,123 0 0 Total Support Services - Instructional Steff 22.0 223,533 57,151 111,399 91,537 43,884 Support Services - CenterAud Administration Services 23.0 7,662 1,083 15,092 4,947 0 Board of Electriciton Services 23.0 116,607 22,042 23,102 4,947 0 Special Area Administration Services 2380 0 0 0 0 0 Total Immunity Services 230 2360 0 0 0 0 0	╄	Total Support Services - Pupils	2100	197,239	41,896	443	4,180	0	146	0	0	243,904	256,628
Improvement of Instruction Services 2210 4,192 13,155 20,919 0 0 Assessment & Texting 2220 153,476 25,848 39,552 91,537 43,884 Assessment & Texting 2230 65,865 18,148 51,122 0 0 Total Support Services - Instructional Steff 220 223,533 57,151 111,399 91,537 43,884 Support Services - Instructional Steff 220 223,533 57,151 111,399 91,537 43,884 Board of Electration Services 2320 7,662 1083 15,092 4,947 0 Special Area Administration Services 2320 116,607 22,042 23,002 4,947 0 Special Area Administration Services 2360 0 0 0 0 0 Total Immunity Services 2360 0 0 0 0 0		SUPPORT SERVICES - INSTRUCTIONAL STAFF							The state of the s	The second control of the second control of	adjust of completion of the co	The second secon	and the state of t
Educational Media Services 2220 153,476 25,848 39,252 91,537 43,884 Assessment & Texting 2230 65,865 18,148 51,228 0	-	Instrumentation of management of the production of the properties of the province of the properties of the province of the pro	2210	4,192	13,155	20,919	0	0	0	0	0	38,266	73,488
Accessment & Testing 2230 65,865 18,148 51,228 0 0 0 Total Support Services - Instructional Serfit 220 223,553 57,151 111,399 91,537 43,884 Support SERVICES - GENERAL ADMINISTRATION 23.0 23.0 1.662 1.083 4,947 0 Executive Education Services 23.20 116,607 22,042 23,102 0 0 Special release Administration Services 2320 0 0 0 0 0 Total Immunity Services 230 0 0 0 0 0	1	Educational Media Services	2220	153,476	25,848	39,252	91,537	43,884	0	0	0	353,997	366,400
Total Support Services - Instructional Staff 220 223,533 57,151 111,399 91,537 43,884 Support SERVICES - GENERAL ADMINISTRATION 2310 7,662 1,083 15,092 4,947 0 Board of Education Services 2320 2320 116,607 22,042 23,102 2,081 0 Special Area Administration Services 2360 0 0 0 0 0 Tort Immunity Services 2360 0 0 0 0 0 0	<u> </u>	Assessment & Testing	2230	65,865	18,148	51,228	0	0	0	0	0	135,241	128,024
Suppost Services 13.10 7,662 1,083 15,092 4,947 0 Board of Education Services 23.20 13.20 116,607 22,042 23,102 2,081 0 Evecupe Administration Services 23.30 0 0 0 0 0 Toor Immunity Services 23.60 0 0 0 0 0		- Instructional Staff	2200	223,533	57,151	111,399	91,537	43,884	0	0	0	527,504	567,912
Board of Education Services 23.0 7,662 1,083 15,092 4,947 0 Executive Administration Services 23.0 116,607 22,042 23,102 2,081 0 Special Area Administration Services 2380 0 0 0 0 0 Tort Immunity Services 2360 0 0 0 0 0	_	3.						The second contract of the second contract of				and the contract of the contract of the contract of	Abrida Commence of the Commence of the Commence
Executive Administration Services 23.20 116,607 22,042 23,102 2,081 0 Special Area Administration Services 23.30 0 0 0 0 0 Tort Immunity Services 23.50 0 0 0 0 0	-	Board of Education Services	2310	7,662	1,083	15,092	4,947	0	4,323	0	0	33,107	46,205
Special Area Administration Services 2330 0 0 0 Tort Immunity Services 12360 0 0 0	<u> </u>	Executive Administration Services	2320	116,607	22,042	23,102	2,081	0	1,098	0	0	164,930	170,418
Tort Immunity Services 12560- n n n 0 0 0		Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
	2	Tort Immunity Services	2360-	O	0	0	0	0	0	0	0	0	О
Total Summort Services - General Administration 2300 124,269 23,125 38,194 7,028 0		Total Sumont Sawices - General Administration	2300	124,269	23,125	38,194	7,028	0	5,421	0	0	198,037	216,623

2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		Year	1000,	10			(002)					
		vwe.	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
1 1 1 1 1 1 1	and Matter to the Control of the Con		A company of the comp	A Comment of the American American	Services	Materials	de desperator en esta de constituido de la mismo man	Haddenblede Hade make make a right material departs of	Equipment	benerins		and the second second second second
	AUMINISTRATION	Pers	And the second second second second	A CONTRACTOR OF THE PARTY OF TH	Andrews of the second s	Company of Spinors and State of Spinors and Spinors an	the second or constitution of the second	Activities and activities of the contraction of the	September of the second	And the second second second second second	and the second second	A STATE OF THE STA
4	Office of the Principal Services Other Surport Services - School Admin (Describe & Itamize)	2490	100,244	TCC'DG	454,70	064,0		70/1			7,875	b14,bb3
	Total Cinner Confront - Chang Administration	2400	703 507	90.331	DED 75	5 490	0 0	7.27.1			***************************************	514 552
	CIPDORT CERUICES - RINGINGS		the same of section in small back.			The second second second			i in the second			100-10
200	monutarior of Distance Contract Contrac	1 2510	Commence of the commence of th	C C	Section of the second section of the second section of the second section sect	d of the contract of the contr	C C					
8 6	FECTION OF DESIRED SOUPPORT OF WINESE THE PROPERTY OF THE PROP	2520	145 753	0 28 760	41 652	1916	0 0	0 2750	Annual March Committee Com		210 050	CV0 3VC
9	Operation & Maintenance of Plant Services	2540	397 194	42.003		213 444	0					756 927
62	Pupil Transportation Services	2550	0	0	0	0	0	0	***************************************	***************************************	-	077,007
63	Food Services	2560	266,954	39,257	5,881	249,034	9,932	135	0		571.19	677.093
94	Internal Services	2570	0	0	0	13,697	0	0		0	***************************************	13,000
92	Total Support Services - Business	2500	106'608	110,020	47,533	478,091	9,932	906	0	-	1,4	1,703,055
99											- victoriani della di	
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	C
88	Planning, Research, Development, & Evaluation Services	2620	0	0	275	0	0	0	0		2	300
69	Information Services	2630	0	0	0	0	0	0	0	0	**************************************	0
20	Staff Services	2640	0	0	4.709	0	0	0	0		470	4 000
71	Data Processing Services	2660	0	0	2,800	0	0	0	0			3,000
72	Total Support Services - Central	2600	0	0	7,784	0	0	0	0	0		7,300
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	9	0	The result of the second secon	The same of the sa	300
+	construction of south a pictory	2000	1,797,549	322,523	242,787	587,326	53,816	8,293	0		3,012,2	3,366,481
75	(0)		10.051	7 258	626	5 003	7 880	C	C			117 15
	CAS & SOVE HINTER FOIL	400	TOTAL STREET	a loss se se se il seriement de l'access	Angel (S.) San San San San San San San San San San		The second secon				dinamida besidada ang	17,770
	and the second second is a second second and the second se	Service Control										
į	PATMENTS TO UTHER GOVI UNITS (IN-STATE)	The state of the s			deconstruction of the state of			THE REAL PROPERTY AND ADDRESS OF THE PERSONS AND			Andrew Accesses to American Am	m see a confrontino me shine i m
+	Payments for Regular Programs	4110			755 557			0			1,253	23,500
1	Payments for Special Education Programs	4120			775,505			0.0			72,505	000,082
1	Payments for Adult/Continuing Education Programs	4150			0			0			1 020	000 6
5 8	- FAVIREILS IOU CIE FIORIGAIIS Barrende manufalmatistament and anno anti-service manufalmatistament anno anno anno anno anno anno anno an	7170			0			75571			755,1	2,000
+	rayments for Community College Flograms Other Payments to In-State Govf. Units (Describe & Itemize)	44		4				573			57.5	000 6
+-	Total Darments to Other Gout Units (In-State)	ݧ.			510.580			2.607			513.187	607.500
4	Payments for Regular Programs - Tuition	4210						540			540	2,500
98	Payments for Special Education Programs - Tuition	4220						0			0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						28,999			28,999	29,000
	Payments for Community College Programs - Tuition	4270						37,226			37,226	40,000
	Payments for Other Programs - Tuition	4280						0			0	0
	Other Payments to In-State Govt Units							0			0	0
95	Total Payments to Other Govt Units -Tuition (in State)							66,765			66,765	71,500
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						О			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
26	Payments for Community College Program - Transfers	4370						0			0	0
88	Payments for Other Programs - Transfers	4380						0			0	0
66	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	er Govt Units	4000			510,580		# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	69,372			579,952	979,000
103 DE	DEBT SERVICES (ED)	2000										
104	EST ON SHOF							and the second s			And the second s	A MANAGEMENT AND AND ABOUT OF
	Tax Anticipation Warrants	5110						0		10 10 10 10 10 10 10 10 10 10 10 10 10 1	0	0

Participation Participatio	Particular control of the control	L	A	m m	٥	c	u	u	0		-			
Participation Participatio	Particular control c	Ľ			2027	200	725		פ	С	-	5	¥	
Particularization Part	Control cont	L	Description ferter Whole Dollars		(oor)	(znn)	(ang)	(400)	(200)	(009)	(200)	(800)	(906)	
December 1997 Productive control of cont		2		Funct #	Salaries	Employee Benefits		Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
	Control of the state of the s	16		5120		THE LITTLE CO. IN CO. ASSESSMENT	January Company	Materials	William Commence of the commen		Equipment	Benefits		,
Section 1997 Continuous Conti	Section of the control of the cont	9		5130						0	ndre		0	0
	The control of the	읟		5140									0 0	
	Particular control c	위		5150						0			0	0
Description for the control	Designation of the particle	=	- 9	5100						0			0 0	0
Processor control co	Control Cont	=		5200						0			0	0
Interpretation of the confidence of the confid	Principation for the control	=	2 Total Debt Services	2000						0			0	0
Particle of Distance of Liberary Conference (Liberary Conference (Libe	Part Part	7	3 PROVISIONS FOR CONTINGENCIES (ED)	0009						31			D	0
Function to the feature of the fea	Protection (Control Control	7	1	Sec. Bosses Speakers	6,835,502	1,530,360	920.063	817.017	145,013	002 202		and the second s		0
1992 2010 Control of Authority Mode 2010	200	11	Ĺ.,				When the same second second	The state of the s		000,150			10,945,555	11,854,499
Statistical content between the content betw	1	Fl	A STATE OF THE STA	SUBLEM - TY COMMON	manufacture and annual section of the section of th	dermonto en en en en en en en en en en en en en	demander consideration of the contract of the	Market constitues he helice of the forth or	A come incrementation	And the second or second o	THE RESERVE OF THE PARTY OF THE	Authorization for the control of the	1,394,206	The same of the sa
Participation of the partici	Participation of the partici	=									THE PROPERTY.		11日本語語語	A CONTRACT DATE OF THE PARTY OF
Stationary interview of the stationary interview of the	State Stat	118	S	2000	And Assessment Commencers of the Parket Commencers of the Commence	Andrew Color of the Color of the Color	Committee of the second	では、これのでは、これのです。	A Commence of the Commence of		Section of the sectio			
A strategic st	Description from the control of th	;	- Andrews and the control of the con	100 E										
Support separate across to large l	State Stat	= }	3	Street, Company	-	The first meaning of the section of the								
Structure of sectorics sucriminates Sectorics Structure Stru	Ĭ,	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	Andrew to the state of the stat			-	
Direction of particular statement of the control	Charles desides secretaries 2.80	12	SUPPORT SERVICES - BUSINESS					the state of the s		and the office of the formation of the organization of the organiz	Marie Children and American	0	D	0
Statistical Control	Seculation & Communication Sections 250 10,000 1,3500 1,	12	_	2510	Commence and Conference of the		Commence of the second		The state of the s	The second secon	American Statement Communication Communication		the strangerous grown and arranged angel	The state of the s
Control of the particular of the control of the c	Control & Machine Control &	2		2630	0				0	0	0	0	0	0
Part State Par	Participation of National Participation of National Participation of National Participation of National Participation of National Participation of National Participation National Pa	į Į į	1	0007	0	0	0	0	415,755	0	0	0	415,755	421.431
Purple particulation between 2500 Purple particulation purple	Particulation Services 230	2 2	}	2540	104,800	13,989	172,712	61,802	86,581	0	0	0	439.884	590 556
Food Secretaries 2500 104,000 104,000 105,000	Fund Support			2550	0	o	O	0	0	0	0	0	0	
Trail Support Services - Institutes 2500 104,550 13,559 172,712 61,552 60,552 60 0 0 0 0 0 0 0 0	Trail Support Services : Batteries 2500 104,500 13,595 172,712 61,872 61,872 60 0 0 0 0 65,552 0 0 0 0 0 0 0 0 0	12£	}	2560				The same of the sa	0	A CONTRACTOR OF THE PARTY OF TH	0		0	0
Traisi Supervise New New New New New New New New New Ne	Trail Support Services Secretaries Sec	2	_	2500	104,800	13,989	172,712	61,802	502,336	0	0	C	855 630	7 011 007
Trail Supply Essentials Trail Supply Ess	Control September Cont	2		2900	0	0	0	0	0	0	0	O		0000000
Community Services (Geld) Community Services (Geld)	Containant Services (class) Cont	122		2000	104,800	13,989	172,712	61,802	502,336	0	0	00	18	1 041 007
Private in total size Private in the siz	Powerist for Present Street & CONTURNS (CARM) Powerist Street	130	COMMUNITY SERVICES (O&M)	3000	0	0	0	O	0	C			eco,cco	196'170'7
Private Private Continue GOVT UNITS (N.S.A.R.P.) Private Private Continue GOVT UNITS (N.S.A.R.P.) Private Private Continue GOVT UNITS (N.S.A.R.P.) Private Private Continue GOVT UNITS (N.S.A.R.P.) Private Private Continue Contin	Payments for briefs or or nets court with 1 payments of the grant and the forest of	131	PAYMENTS TO OTHER DIST & GOVT UNITS (ORM)	4000	1	Action printed with the property of the property of			2	2	0	0	0	0
Payments for Regular Fragrams 4.10 Payments for Regular Fragrams 4.10 Payments for Regular Fragrams 4.10 Payments for Regular Fragrams 4.10 Payments for Special Education Fragrams 4.10 Payments for Captage Regular Fragrams 4.10 Paymen	Payments for Regular rivgrams 4110	33	Constitution of the advance of the second o											
Payments for Special Electronic Programs 4120 1420	Payments for Special Education Programs 4.10	18	Payment for Regular Programs	4440			And the second s			Territoria de la companya de la comp				The state of the s
Payments for CTE Programs 12.00 0 0 0 0 0 0 0 0 0	Payments of the Programs 4.140 0 0 0 0 0 0 0 0 0		Darmanter for Cookin Education December	200									0	0
Total Payments to Units (Describe & Itemies) 4,190 0 0 0 0 0 0 0 0 0	Charlet Payments to Interferent to the Clearche & Lennies 410 0 0 0 0 0 0 0 0 0	2 2		077			0			0			0	0
Comparison Configuration Con	Total Payments to Other Goat, Units (Incitation of Action of Act	3 8	require tor the Programs	4140			0			0			0	O
Payments to Other Goal College (1992) 2400 24	Payments to Other Good, Luis (Location Section Secti	200	e & itemize)	4190			0			°			0	0
Payments to Other Good, Units (Out of State) 4400 600	Total Payments to Originate Goard Library 4000 12000 1	2 [e)	4100			0			0			0	0
Total Payments to Other Goar Units 2000	Total Payments to Often Gout Units 2000	2 3	of State)	400						0			0	0
DEST SERVICES (ORAN) Soot DEST SERVICES (ORAN) Control SERVICES (OR	DEET SERVICES (ORAN) PROFESSION OF TABLES OF T		ar Govt Units	2000			0			0			0	0
DEET SERVICES. INTEREST ON SHORT-TERM DEBT Composite Personal Prop. Repl. Tax Anticipation Notes 6 0	DEET SERVICES - INTEREST ON SHORT-TERM DEST 5110 0<			2000						The same of the sa			Property of the second second to the former owner.	The state of the state of the state of
Tax Anticipation Warrants 1310 0	Tax Anticipation Warrants 1310 0		EST ON SHORT-TERM DEBT											
Tax Anticipation Notes 5120 0 Corporate Personal Prog. Repl. Tax Anticipation Notes 5130 0 State Add Anticipation Notes 5130 0 State Add Anticipation Notes 5150 0 Coll belin Interest on Short-Term Debt (Describe & Itemize) 5150 0 Total belin Service - Interest consort-Term Debt 5100 0 DEBT SERVICE, INTERST ON LONG-TERM DEBT 5200 0 Total Debt. Services 0 0 Total Debt. Services 0 0 PROVISIONS FOR CONTINGENCIES (D&M) 0 0 Trackal Direct Disbursements/ Expenditures 0 0 Trackal Direct Disbursements/ Spenditures 0 0 Excess (Deficiency) of Receips/Rysennes/Over Disbursements/ Spenditures 1104,800 13,727,12	Tax Anticipation Notes 5120 0 0 Corporate Personal Prog. Repl. Tax Anticipation Notes 5120 0 0 Corporate Personal Prog. Repl. Tax Anticipation Notes 5130 0 0 State Aid Anticipation Certificates 5140 0 0 0 Other Interest on Short-Term Debt (Describe & Itemize) 5130 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 5200 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 5200 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 500 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 500 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 500 0 0 0 Total Debt Service-Interest on Short-Term Debt (Describe & Itemize) 500 0 0 0 0 Total Diver Contributions 500 0 0 0 0 0	42	A THE RESERVE TO A PROPERTY OF THE PARTY OF	110						and the second s			and the second s	The state of the s
Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 0 0 State Aid Anticipation Notes 5140 0 0 0 Other Interest on Short-Term Debt (Describe & Itemize) 5150 0 0 0 Total Debt Service - Interest on Short-Term Debt (Describe & Itemize) 5100 0 0 0 Total Debt Service - Interest on Short-Term Debt (Describe & Itemize) 5200 0 0 0 0 Total Debt Service - Interest on Short-Term Debt (Describe & Itemize) 5200 <	Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 0 State Aid Anticipation Notes 5140 0 0 State Aid Anticipation Certificates 5150 0 0 Other Interest on Short-Term Debt (Describe & Interest on Short-Term Debt (43	The second of th	120									0	0
State Ald Anticipation Certificates 5140 0	State Ald Anticipation Certificates 5140 0	4	and the state of t	130						0	5.0	_1.	0	0
Other Interest on Short-Term Debt. (Describe & Itenite) 5150 0 0 Total Debt. Service - Interest on Short-Term Debt. 5100 0 0 0 DEBT. SERVICE - Interest on Short-Term Debt. 5200 0 0 0 0 Total Debt. Services - Interest on Short-Term Debt. 5200 0 0 0 0 0 PROVISIONS FOR CONTINIGENCIES (D&M) 6000 0 12,389 172,712 61,802 502,235 0 0 0 855,639 1,011,98 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Spenditures 104,800 13,589 172,712 61,802 502,235 0 0 0 855,639 1,011,98	Other Interest on Short-Term Debt (Describe & Itemize) 5150 0 0 Total Debt Service - Interest on Short-Term Debt (Describe & Itemize) 5100 103.138 1.011.98 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures 1.001.88 1.001.98 1.001.198 1.001.98 1.001.98 1.001.	45		170					***************************************	0			0	0
Total Dets.Service - Interest on Short-Term Debt 5100 0 0 0 0 0 0 0 0 0	Total Debt. Service - Interest on Short-Term Debt 5100 0 0 0 0 0 0 0 0 0	48	Participation of the state of t	200						0			0	0
DEBT SERVICE - INTERST ON LONG-TERM DEBT 5200 1011/98 0 0 0 0 1011/98 0	DEBT SERVICE - INTEST ON LONG-TERM DEST 5200 10.01.98 0 <th< td=""><td>14</td><td>Taranta and the state of the st</td><td>3 5</td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td>0</td><td>0</td></th<>	14	Taranta and the state of the st	3 5						0			0	0
Total Debt. Services 5000 15.000	Total Detrict Services 5000 13,580 172,712 61,802 502,336 0 0 0 0	ę	The second of the second contract of the seco							0			0	0
Idial Debt Services	5000 1	0 0	CIOS ON COMO CONTROL C	3						0			0	0
Prior biology Prior bi	Provisions For Conflicterials Confli	2 2	Andrew Control of the Control	8						0			0	0
Total Direct Disbursements/Expenditures 104,800 13,989 172,712 61,802 502,336 0 0 0 0 855,639 1 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures (203,813) (203,813) (203,813)	Total Direct Disbursements/Expenditures 104,800 13,989 172,712 61,802 502,336 0 0 0 855,639 1 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures (203,813) (203,813) (203,813)	žİ.			and the second second second second	tions or work the discount of the second	The second secon	The second secon						0
Exces (Deficiency of Receipts/Revenues/Over Disbursements/ Expenditures (203813)	Exces (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	ল	Total Direct Disbursements/Expenditures		104,800	13,989	172,712	61,802	502,336	0	0	0	855,639	1.011.987
		22	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures			See a see of the see o		Principles and Company of the Compan	Management of the second secon	man and and an entire of the same	A STATE OF THE PARTY OF THE PAR	The state of the s	(202.812)	The second secon

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Ŀ		,	(100)	(200)	(300)	(400)	(200)	(909)	(002)	(800)	(006)	1
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
154	30 - DEBT SERVICES (DS)	The second				The second secon		The second secon		CHICAGO		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の		A CONTRACTOR OF THE PARTY OF TH
156	156 PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Programme of the Regulation of	4110						per who a control and a contro			and the same of th	0
158	Payments for Special Education Programs	4120										0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						a natural de la constante de l				0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	2000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110	7					0			0	0
164	Tax Anticipation Notes	5120						0	eer Ag		0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200						97.124			761 79	770 96
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
170	(rease) rumase rumapai kemea)				The second second second second second second			921,292			921,292	920,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	2400			0			1,000			1,000	1000
172	Total Det Services manual and the services of	2000						1,019,416			1,019,416	1,017,977
173	PROVISION FOR CONTINGENCIES (DS)	6000									Constitution of the state of th	C
174	Total Disbursements/ Expenditures	ACCOUNT OF THE PARTY OF THE PAR			0			1,019,416			1.019.416	1.017.977
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			da.	1 000						32,509	Contract and papers resistant reports to the contract of the c
<u> </u>				THE RESERVE OF THE PARTY OF THE	Magazine and Aller Miles		Victoria de la Contraction de	Annual and Statistic States and		Mill Schutzwerpeter Haard Land Carlot		The second secon
1			A Section of the Sect	- Company of the second of the	The second secon					The state of the s		
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	O	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	358,350	14,132	79,250	162,86	58,994	114	0	0	609,631	623,834
33	Other Support Services	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	8	358,350	14,132	79,250	98,791	58,994	114	0	0	129,609	623,834
185	COMMUNITY SERVICES (TR) 3000	8	0	0	C	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DE	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	ing Education Programs	4130			0			0			0	0
191		4140			5,460			0			5,460	8,700
192	er-kross and	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			5,460			0			5,460	8,700
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STA)	8			0			0			0	0
196	Total Payments to Other Govt Units 4000	90			5,460			0			5,460	8,700

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

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			(1001)	(200)	300)	1000	5 2027		_	7	\prec	٦
	Description (Enter Whole Dollars)				(ooc)	(400)	(nns)	(009)	(200)	(800)	(006)	
7	,	***************************************	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
197	7 DEBI-SERVICES (TR)	; ; ;		mile pro-		and Colors	The second secon		Equipment	Benefits	Management on Management	109000
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	1							The state of the s			the second section of the second second section (second	The second second second second
200								0 0			0	
201	_										0	0
707								O			0)
203	1							0			0	0
404	_ ;										0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	i T									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT 5300	7						4,211			4,211	4,211
206											264	
207	DEBT SERVICES - OTHER (Describe & Itemize)							44,556			44,556	44,557
208	Total Debt Services		وعا أي					0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	# I						48,767			48,767	48,768
210	Total Disbursements/ Expenditures		020 020			Action of the second second second	The second secon				Property of the control of the contr	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	the state of the s	000,000	14,132	84,710	98,791	58,994	48,881	0	0	663,858	681,302
717	TO A SECURE OF THE PROPERTY OF	Andrewson the second second	- Marian company		a trademant property of the second	The state of the s	The state of the s		The second secon		(133 504)	A TOTAL OF THE PARTY OF THE PAR
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)				And the second prices of the s		Comment of the same of the sam	The same of the sa	The second secon	The second of th	den en	The second second second
Š	The state of the s			The second of the second self-based sections	A Salar Company of Service Company							
4 2	TO THE PARTY OF TH	- EN		of Table				The second secon	The second second second second	probes in the probability department of the contract of the sale	The second secon	Andrew Control of the Control
0 0				74,065								STREET CONTRACTOR OF STREET
710	Programs		!	10							7,005	78,635
7 2	Special Education Programs (Functions 1200-1220)			43,756							OT	0
7 0	Special Education Programs - Pre-K			2,900							45/75	48,031
200	-			9,660							2,500	2,917
3	- Pre-K			0							099'6	10,838
777	ing Education Programs			0				******			0 0	0
23,6	and description of the second symmetry material and second states in second second second or the second second second second second second second second second second second second second second second second second sec	ar engan		3,792							3 797	9717
366	A A MANAGARA AND AND AND AND AND AND AND AND AND AN			12,771							177.01	13 657
205	TOSTAITIS		***************************************	131				e a age			131	200,01
326	And the second s			0								COT.
222	FTOELAMS			661							661	923
3 6				0							0	970
200	IVE & Updonal Programs			3,364							3 364	3 575
				151,110							151 110	0,00
330												+TO'COT
231					1100							
232	Attendance & Social Work Services		Section 1	C C							of the Control of the	and the continues of the same
233				72.03						3.	0	0
234	ate, advantablementaja partenar permentaja perment			0/27						- 4	6,877	976,9
235	Psychological Services		 	7,7							4,749	5,304
236	Speech Pathology & Audiology Services		· · · · · ·	0							0	0
237	a & Itemizal			0 00							0	0
238	AND AND AND AND AND AND AND AND AND AND			1,590							1,590	1,554
3	CIDODE COMPLETE INCREMENTATION OF THE PROPERTY		The second	12,210						!	13,216	13,834
270	the second transporter and comments to the comments of comments of the comment		- I							_	Adolesia () e e e esta de la companio de la companio de la companio de la companio de la companio de la compa	The same of the same of
740	Services			61							£1	202
- !	vices			17,375				er on.			17 375	10 759
1	Assessment & Testing			1,000							0001	00+10
	Total Support Services - Instructional Staff		2200000	18,436							18.436	20.616
_	SUPPORT SERVICES - GENERAL ADMINISTRATION			P) Arrow								The second second second second second
	Board of Education Services			1,340							4.00	
246	Executive Administration Services			2,907					N MIN	4-	2,040	1,33/
											100,44	176'7

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

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L	Description (Enter Whole Dollars)		(1007)	(700)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
2		Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	102	
247	Zervice Area Administrative Services	2330	*	c	Services	Materiais	into de l'Incompliamination de la company	Control of the Contro	Equipment	Benefits		Budget
248		2361									0	0
249	. !	2362		0 0							0	0
250		2363									0	0
251		2364		0 0							0	0
252	Risk Management and Claims Services Payments										0	0
253	Judgment and Settlements			0.0							0	0
0	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367									0	0
407				27,746								
S S	Reciprocal Insurance Payments	2368		0							27,746	0
257	LEBBI DELVICES	2369		0							0	31,449
ğ	Total Support Services - General Administration	2300		31,993							0	0
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										31,993	35,703
259	Office of the Principal Services	2410		067.30								
780 780	Other Support Services - School Administration (Describe & Itemize)	نگر		0							26,790	28,146
261	Total Support Services - School Administration	2400		76 790							O	0
262	SUPPORT SERVICES - BUSINESS	11		The second second second							26,790	28,146
263	Direction of Business Support Services	2510		And the second s								
264	Fiscal Services	2520		0 200						American Control of the Control of t	C	C
265	Facilities Acquisition & Construction Services	2530		400777							27.364	31 449
266	Operation & Maintenance of Plant Services	2540		0 00							0	
267		2550		80,152							80.162	057.78
268		2560		58,855							68 866	75.37
269	es	25.70		48,326							48 375	54 055
270	rvices - Business	250		0 12 140							0	0
271		Í		97/,477							224,718	242,581
273	And the second of the second o			and the second second second second							And the second of the second o	The second base of a second production
273		2610		0							C. C. C. C. C. C. C. C. C. C. C. C. C. C	
274		0707		0							0.0	0
275		2640		0							0	0.0
276	g Services	2650		D							0	0
277	Central	-		0 0							0	0
278	e & Itemize)										0	0
279				315.153							0	0
280 c		2000				医侧外 医脱毛					315,153	340,880
% %	ISS/dW) SUNITED	93.3		144							144	146
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Risk bits bit bits bit bits bit bits bit bits bits	322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	23,329	0	0	0	0	0		-
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Recipical Integration Properties 2368 23120 25	306	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	7967	50	200	r. 604	200	((C	C	(270	
Page Services Page Service	325	REDUCTION TO STATE A STATE OF THE STATE OF	3368	COCTTC	cocóc	004,62	(60	0	0 0	0 0	0 0		441,014
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Valide Insurance (Transporation) 2372 2638 3,0638 2,6338 1,33,572 697 0 0 0 0 0 3,063 1,36	328	Property Insurance (Buildings & Grounds)	1753	0	0	65,830	0	0	0	0	0		75,000
Total Support Services - General Administration 2000 311,363 55,335 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 56,338 11363 11363 56,338 11363	329	Vehicle Insurance (Transporation)	372	0	О	3,063	0	0	0	0	0		21,000
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Total Payments to Other Dist & Gort Units Control Delta Revisions Control Payments to Other Dist & Gort Units Control Delta Revisions Cont	333	Payments for Special Education Programs	170						***************************************				0
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Other Interest or Stroot-Term Debt 5150 0	338	Corporate Personal Prop. Repl. Tax Anticipation Notes	130						0			0	0
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Total Disbursements/Expenditures 311,363 56,383 183,872 697 0 0 0 552,315 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 144,877 144,877	341	PROVISIONS FOR CONTINGENCIES (TF)	8										0
Bross (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	342	Total Disbursements/Expenditures		311,363	56,383	183,872	269	0	0	0	0	552,315	691,511
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2020

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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$350_{ }$		2500	0	0	2,001	1,225	0	0	0	0	3,226	28,800
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	354	Payments to Regular Programs	4110						-				
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	357	Total Payments to Other Govt Units	4000						0			0	
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	92		5150						0			0	The second section of the second section section section sections section sect
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	862		2100						0			0	0
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	Le						0			0	0
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		Debt Service - Payments of Principal on Long Term Debt (Lease/Purchase	5300										
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	364								0			0	-
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	365	Total Debt Service	2000						0			0	
0 0 0 1,225 0 0 0 0	366	PROVISION FOR CONTINGENCIES (FP&S)	0009)
Excess (Deficiency) of Receipts/Re	2	Total Disbursements/Expenditures		0	0	2,001	1,225	0	0	0	0	3,226	28,800
	368	Excess (Deficiency) of Receipts/Re		The same of the sa	Marie de company de la company	The second secon	and design and a second of the second second	المارية المارية المارية المارية المارية المارية المارية المارية المارية المارية المارية المارية المارية المارية	والمساورة والمسترارة والمساورة والمساورة والمساورة والمساورة والمساورة والمساورة والمساورة والمساورة والمساورة	produced and an artist of the second	and the second s	56,688	de et redisdes et et en en

Note 1 - Summary of Significant Accounting Policies

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

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

A. Principles used to Determine Scope of Entity

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

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

The District is a member of NPT Special Education Cooperative that provides special education services for the member districts. The District pays assessments to the joint agreement. Separate financial statements are available through the NPT Special Education Cooperative office at 512 W Spresser Street, Taylorville, IL 62568. In addition, the District is a member of the Okaw Area Vocational Center Joint Agreement, which provides vocational education services for the member districts. Separate financial statements are available through the Okaw Area Vocational Center office at 1109 N 8th, Vandalia, IL 62471.

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

B. Basis of Presentation - Fund Accounting

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

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

Governmental Funds

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

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

Note 1 - Continued

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

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

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

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

Fiduciary Funds

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

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

Governmental Funds - Measurement Focus

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

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

General Fixed Assets and General Long-Term Debt Account Group

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

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

C. Basis of Accounting

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

Note 1 - Continued

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

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

D. Budgets and Budgetary Accounting

The budget for all governmental funds is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 23, 2019, and was amended on June 22, 2020.

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

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

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

E. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of a certificate of deposit, QZAB sinking funds and commercial paper. The commercial paper is held in an irrevocable deposit account reserved for the repayment of QZAB Debt Certificates.

F. Inventories

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

G. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under capital leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$644,021 for the year ended June 30, 2020.

Note 1 - Continued

The estimated useful lives for capital assets are as follows:

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

Note 2 - Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Christian, Montgomery and Shelby counties. The most recent levy was adopted by the board on December 16, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2018 and prior levies are reported as receipts from local sources in the June 30, 2020 financial statements.

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

Louis	2019		tual
Levy	<u>Maximum</u>	2019 Levy	2018 Levy
Educational Operations and Maintenance Bond and Interest Transportation Municipal Retirement Social Security Working Cash Tort Immunity Fire Prevention and Safety Leasing Special Education	2.5500 0.5000 Unlimited 0.2000 Unlimited Unlimited 0.0500 Unlimited	2.55000 0.50000 0.57899 0.20000 0.15848 0.23509 0.05000 0.55433 0.05000 0.05000 0.04000	2.55000 0.50000 0.60339 0.20000 0.16153 0.23422 0.05000 0.59647 0.05000 0.05000 0.04000
		<u>4.96689</u>	<u>5.03561</u>

Note 3 - Cash and Investments

Cash and investments as of June 30, 2020 consist of the following:

Cash on Hand	\$	200
Deposits with financial institutions	Ψ	15,387,994
Commercial Paper		1,521,204
Certificate of Deposit with financial institutions		259,539
QZAB Sinking Funds with financial institutions		520,492
	\$	17,689,429

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

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

Note 3 - Continued

Common Bank Account

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2020, the District's cash and investments were deposits in financial institutions and commercial paper. None of the District's investments are highly sensitive to interest rate fluctuations. The District's \$1,521,204 investment in commercial paper has a maturity date of August 17, 2020.

Disclosures Relating to Credit Risk

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

At June 30, 2020, the District's investment which is subject to credit risk rating had the following quality ratings:

		Quality I	Ratings
		Standard	
Investment	Amount	& Poor's	Moody's
Santander UK PLC Commercial Paper	\$1,521,204	A-1	P-1

Concentration of Credit Risk

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

At June 30, 2020, the District's investment which is subject to concentration of credit risk disclosure is disclosed as follows:

		Percent of
Investment	Amount	Investments
Santander UK PLC Commercial Paper	\$1,521,204	66.10%

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

Note 3 - Continued

As of June 30, 2020, \$15,270,577 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution in the District's name or the financial institution has secured a letter of credit with the Federal Home Loan Bank of Chicago with the District named as beneficiary, and other than commercial paper, \$6,667 of District's deposits were held in uninsured or uncollateralized accounts. The commercial paper held by the District is not insured, collateralized or registered.

Foreign Currency Risk

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

Fair Value

The District categorizes the fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's investment in Santander UK PLC Commercial Paper is its only investment subject to fair value disclosure requirements. At June 30, 2020, the fair value of the commercial paper was \$1,545,644 using quoted market prices in active markets for identical assets (Level 1 inputs).

Note 4 - Changes in Capital Assets

	Balance, July 1, 2019	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, 2020
Capital Assets not being Depreciated:				
Land Construction in Progress	\$ 229,488 843,327	\$ 	\$ 843,327	\$ 229,488
Depreciable Capital Assets:				
Buildings and Building Improvements Site Improvements and	20,647,183	1,590,913	NA NA	22,238,096
Infrastructure Capitalized Equipment	1,577,293 2,744,270	438,482 <u>246,608</u>	<u>292,379</u>	2,015,775 2,698,499
Total Capital Assets	<u>\$26,041,561</u>	\$2,276,003	\$1,135,706	\$ 27,181,858
Accumulated Depreciation:				
Buildings and Building Improvements Site Improvements and	\$ 8,683,248	\$ 313,926	\$	\$ 8,997,174
Infrastructure Capitalized Equipment	787,771 2,067,080	79,953 <u>250,142</u>		867,724 2,024,843
Total Accumulated Depreciation	<u>\$11,538,099</u>	\$ 644,021	\$ 292,379	<u>\$ 11,889,741</u>
Capital Assets, Net	<u>\$14,503,462</u>	<u>\$1,631,982</u>	\$ 843,327	<u>\$ 15,292,117</u>

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

Note 5 - Debt

Long-Term Debt:

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

	<u>J</u>	Balance, uly 1, 2019	Additions		<u>Decreases</u>		Jui	Balance, ne 30, 2020
Direct Placements:							-	
Qualified Zone Academy Bonds Debt Certificates Series 2010A	, \$	380,000	\$		\$		\$	380,000
Qualified Zone Academy Bonds Debt Certificates Series 2010B	1	385,000		***		***		385,000
Taxable Working Cash Bonds, 2017		1,390,000			(350,000		740,000
School Bus Lease, 2017		21,862				10,781		11,081
School Bus Lease, 2018		104,844				33,775		71,069
General Obligation Schoo Bonds, 2019		1,500,000			2	270,000	1	,230,000
School Bus Lease, 2020			5	8,994			•	58,994
Copier Lease, 2020				, 7,618		1,292		46,326
General Obligation School Bonds, 2020	!	***		00,000			1	,500,000
Total Direct Placements	\$ 3	3,781,706		06,612	\$ 9	065,848		,422,470
Nondirect Placement:					*******		<u> </u>	1,-2,170
Qualified Zone Academy Bonds Debt Certificates, 2005	\$ 1	<u>,579,000</u>	\$		\$		¢ 1	<u>,579,000</u>
Total Long-Term Debt		5,360,706		06,612		65,848		5,001,470

The District is subject to a statutory debt limitation equal to 13.8% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2020 was \$16,436,549 leaving \$10,435,079 remaining. The copier lease debt service payments are paid by a transfer from the Educational Fund to the Debt Services Fund. Bond debt service payments are paid from the Debt Services Fund. The school bus leases' debt service payments are paid from the Transportation Fund.

At June 30, 2020, there were \$2,256,593 of net current assets in the Debt Services Fund for the retirement of bonded debt.

A. Qualified Zone Academy Bonds Debt Certificates, 2005

Original issue \$1,579,000, dated August 5, 2005 provides for one principal payment on August 5, 2021. The debt certificates have no stated interest rate; the lender receives tax credits in lieu of interest.

At June 30, 2020, there were \$1,523,447 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

Note 5 - Continued

B. Qualified Zone Academy Bonds Debt Certificates, Series 2010A (Direct Placement)

Original issue \$380,000 dated February 5, 2010 provides for annual deposits of \$25,333 to a separate "Certificate Fund", held by a Deposit Agent, beginning on February 5, 2011 and continuing through February 5, 2025. On February 5, 2025, the Deposit Agent will pay the sum of \$380,000 to the registered owner of the certificates. The debt certificates have no stated interest rate as the lender receives tax credits in lieu of interest.

At June 30, 2020, there were \$261,582 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

C. Qualified Zone Academy Bonds Debt Certificates, Series 2010B (Direct Placement)

Original issue \$385,000 dated February 5, 2010 provides for annual deposits of \$25,667 to a separate "Certificate Fund", held by a Deposit Agent, beginning on February 5, 2011 and continuing through February 5, 2025. On February 5, 2025, the Deposit Agent will pay the sum of \$385,000 to the registered owner of the certificates. The debt certificates have no stated interest rate as the lender receives tax credits in lieu of interest.

At June 30, 2020, there were \$256,667 of net current assets reserved in the Debt Services Fund for the retirement of these debt certificates.

D. Taxable Working Cash Bonds, 2017 (Direct Placement)

On June 6, 2017, the District issued \$1,500,000 in General Obligation Working Cash Bonds with interest rates ranging from 3.50% to 3.75%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year.

At June 30, 2020, the annual cash flow requirements of bond principal and interest were as follows: Year Ending

June 30,	June 30, Principal		 nterest	·	Total
2021 2022	\$	675,000 65,000	\$ 14,606 975	\$	689,606 65,975
	\$	740,000	\$ 15,581	\$	755,581

E. General Obligation School Bonds, 2019 (Direct Placement)

On March 12, 2019, the District issued \$1,500,000 in General Obligation School Bonds with interest rates ranging from 3.43% to 3.45%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year.

At June 30, 2020, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	F	Principal	 nterest	 Total
2021 2022 2023 2024	\$	290,000 300,000 315,000 325,000 1,230,000	\$ 37,404 27,255 16,646 5,606 86,911	\$ 327,404 327,255 331,646 330,606 1,316,911

Note 5 - Continued

F. School Bus Lease, 2017 (Direct Placement)

On June 16, 2016, the District entered into a \$53,944 capital lease with Santander for a new 2017 84 passenger school bus, which secures the lease, at an interest rate of 2.8%. The lease payments are made from the Transportation Fund.

At June 30, 2020, the annual cash flow requirements of the lease agreement were as follows:

Year Ending June 30,	P	rincipal	Int	terest	Total
2021	\$	11,081	\$	312	\$ 11,393

G. School Bus Lease, 2018 (Direct Placement)

On July 15, 2017, the District entered into a \$172,888 capital lease with Santander for two new 2017 84 passenger school buses, which secure the lease, at an interest rate of 3.43%. The lease payments are made from the Transportation Fund.

At June 30, 2020, the annual cash flow requirements of the lease agreement were as follows:

Year Ending June 30,	P	rincipal	 nterest	•	Total
2021 2022	\$	34,935 36,134	\$ 2,439 1,240	\$	37,374 37,374
	\$	71,069	\$ 3,679	\$	74,748

H. General Obligation School Bonds, 2020 (Direct Placement)

On June 4, 2020, the District issued \$1,500,000 in General Obligation School Bonds with interest rates ranging from 2.50% to 3.00%. The issue provides for retirement of principal on December 1 and interest on June 1 and December 1 of each year, beginning December 1, 2021.

At June 30, 2020, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	Prir	Principal		Interest		Total	
2021	\$	_	\$	-	\$	_	
2022		553,000		70,553	·	623,553	
2023		668,000		16,720		684,720	
2024		279,000		4,185		283,185	
	\$ 1,	500,000	\$	91,458	\$	1,591,458	

Note 5 - Continued

I. School Bus Lease, 2020 (Direct Placement)

On April 3, 2020, the District entered into a \$58,994 capital lease with Santander for one used 2016 78 passenger school bus, which secures the lease, at an interest rate of 3.2%. The lease payments are made from the Transportation Fund.

At June 30, 2020, the annual cash flow requirements of the lease agreement were as follows:

Year Ending

June 30,	P	Principal		Interest		Total	
2021	\$	12,554	\$	-	\$	12,554	
2022		11,068		1,486		12,554	
2023		11,422		1,132		12,554	
2024		11,788		766		12,554	
2025		12,162		392	_	12,554	
	\$	58,994	\$	3,776	\$	62,770	

J. Copier Lease, 2020 (Direct Placement)

On June 4, 2020, the District entered into a \$47,618 capital lease for copiers, which secure the lease, at an interest rate of 3.701%. The lease payments are made from leasing levy receipts transferred from the Educational Fund to the Debt Services Fund.

At June 30, 2020, the annual cash flow requirements of the lease agreement were as follows:

Year Ending

June 30,	P	Principal		Interest		Total	
2021	\$	14,452	\$	1,372	\$	15,824	
2022		16,344		918		17,262	
2023		15,530		293		15,823	
	\$	46,326	\$	2,583	\$	48,909	

Note 6 - Retirement Fund Commitments

A. <u>Teachers' Retirement System of the State of Illinois</u>

General Information about the Pension Plan

a. Plan Description

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

Note 6 - Continued

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.

b. Benefits provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

c. Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

Note 6 – Continued

i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2020, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$4,373,886 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

ii. 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020, were \$35,176, and were paid toward this obligation in the current fiscal year.

iii. Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and state 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 \$355,473 were paid from federal and special trust funds that required employer contributions of \$37,893.

iv. Employer Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

d. Pension Expense

On a modified cash basis, the District contributed \$73,069 for the year ended June 30, 2020.

Note 6 - Continued

B. Illinois Municipal Retirement Fund

IMRF Plan Description

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

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

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

	IMRF
Retirees and Beneficiaries currently receiving benefits	90
Inactive Plan Members entitled to but not yet receiving benefits	38
Active Members	91
Total	219

Note 6 – Continued

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2019 and 2020 was 8.29% and 10.17%, respectively. For the fiscal year ended June 30, 2020, the District contributed \$222,227 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. Aggregate Pension Reporting

The following aggregate pension information is provided:

Plan		TRS		IMRF		Total
Pension expense reported on modified cash basis	\$	73.069	\$	222,227	Ф.	205 200
	Ψ	10,000	φ	222,221	Ф	295,296

D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$244,557, the total required employer contribution for the current year.

Note 7 – Post Employment Benefits Other Than Pensions

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

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

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

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

Note 7 – Continued

On Behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2020. State of Illinois contributions were \$75,205 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

•Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the District paid \$55,797 to the THIS Fund, which was 100 percent of the required contribution.

Further Information on the THIS Fund

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

B. Other Post-Employment Benefits

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The unfunded actuarial liability has not been determined as of June 30, 2020.

Plan Description

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

Employees Covered by Benefit Terms

The District has 17 inactive employees currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

Funding Policy

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$576-\$866 per month for individual coverage and ranges from \$1,163-\$1,923 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implicit rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 8 - Fund Balance Reporting

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

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories, prepaid amounts and accounts required to be maintained intact. A portion, \$259,539, of the Educational Fund's fund balance is a reserved investment of which only the earnings can be spent for future art program expenditures. This balance is included in the financial statements as Reserved in the Educational Fund.

B. Restricted Fund Balance

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

1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2020, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

2. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2020, cumulative revenue received exceeded cumulative expenditures disbursed for this levy by \$185,229, resulting in a restricted balance of this amount in the Educational Fund. In the financial statements this amount is shown as Reserved in the Educational Fund.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2020, cumulative expenditures disbursed exceeded cumulative revenue received from state grants, with the exception of the School Maintenance Project Grant, resulting in a \$42,500 restricted balance in the Operations and Maintenance Fund for the School Maintenance Project Grant. This balance is shown in the financial statements as Reserved in the Operations and Maintenance Fund.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. At June 30, 2020, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

Note 8 - Continued

5. QZAB Debt Certificate Repayment

A portion, \$2,041,696 of the Debt Services Fund's fund balance represents monies that have been irrevocably deposited in "Certificate Funds" and sinking funds for the repayment of the Qualified Zone Academy Bonds Debt Certificates, resulting in a restricted fund balance of this amount. However, the entire balance of the Debt Services Fund is classified as restricted as the fund is a special revenue fund and by definition restricted. This balance is included in the financial statements as Reserved in the Debt Services Fund.

6. Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2020, cumulative revenues received from the Social Security tax levy exceeded cumulative expenditures disbursed, resulting in a \$51,599 restricted balance. Prior to June 30, 2011, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted. This restricted balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

7. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. At June 30, 2020, cumulative expenditures disbursed exceeded cumulative revenue received for this program, resulting in no restricted balance.

8. Lola Elliott Art Program

Interest earned on the nonspendable investment and the related cash disbursements are included in the Educational Fund. At June 30, 2020, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$10,863, resulting in a restricted fund balance of this amount in the Educational Fund. In the financial statements this amount is shown as Reserved in the Educational Fund.

9. School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects and Debt Services Funds. At June 30, 2020, cumulative expenditures disbursed exceeded cumulative revenue received for this purpose, with the exception of \$26,411 in the Debt Services Fund, resulting in restricted balance of this amount in the Debt Services Fund. This balance is included in the financial statements as Reserved in the Debt Services Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

1. <u>Unpaid Employment Contracts</u>

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 was \$507,237. In the financial statements this amount is shown as Unreserved in the Educational Fund.

Note 8 - Continued

2. High School Roof Maintenance

On April 20, 2020, the Board of Education accepted a bid from Joiner Roofing to reroof the flat sections of the high school roof for an amount of \$56,131 to be paid out of the Operations & Maintenance Fund. As mentioned previously in the State Grants Section of this Note, the District has an ongoing grant for a School Maintenance Project. This project was approved for the grant. As part of the grant agreement, the District made a commitment to match the \$42,500 of state revenue received by expending District funds of at least the same amount. However, the bid for this project was only 56,131; as a result, in order to meet the matching requirement, the District must expend \$28,066 of District funds. As of June 30, 2020, none of the balance on this project had been paid; resulting, in a committed fund balance of \$28,066 in the Operations & Maintenance Fund.

3. High School Chiller

On April 20, 2020, the Board of Education accepted a bid from Xcell Mechanical Services to replace the chiller at the high school for an amount of \$38,335 to be paid out of the Operations & Maintenance Fund. As of June 30, 2020, none of this balance had been paid; resulting, in a committed fund balance of \$38,335 in the Operations & Maintenance Fund.

D. Assigned Fund Balance

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

At June 30, 2020, no amounts were classified as assigned.

E. <u>Unassigned Fund Balance</u>

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

F. Regulatory Basis Fund Balance Definitions

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

Note 8 - Continued

G. Reconciliation of Fund Balance Reporting

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

						· · · · · · · · · · · · · · · · · · ·	
	G	Regulatory E	Basis Financial				
Fund	Nonspendable	Restricted	Committed	Assigned	Unasimal	Statement	Presentation
Educational	259,539	196,092	507,237		Unassigned	Reserved	Unreserved
Operations &		100,002	301,231	0	7,892,608	455,631	8,399,845
Maintenance	0	42,500	66,401	0	1,531,417	40 500	
Debt Services	0	2,256,593	0	. 0	1,001,417	42,500	1,597,818
Transportation	0	613,493	0			2,068,107	188,486
Municipal		010,400	<u> </u>	0	0	0	613,493
Retirement/							
Social Security	0	408,932	0	0	0	54 500	_
Capital Projects	0	556,655	0	0	0	51,599	357,333
Working Cash	n	000,000			0	0	556,655
Tort	0	760.047	0	0	2,200,114	0	2,200,114
Fire Prevention		762,847	0	0	0	0	762,847
and Safety	0	179,324	0	0	0	0	470.004
						0	179,324

H. Expenditures of Fund Balance

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

Note 9 - Required Individual Fund Disclosures

A. Overexpenditure of Budget

During the fiscal year ended June 30, 2020, the only instance of overexpending the budgeted amounts in the individual funds was that the Debt Services Fund expended \$1,019,416, \$1,439 over the budgeted amounts of \$1,017,977.

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

There were no deficit fund balances at June 30, 2020.

C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2020.

D. <u>Interfund Transfers</u>

The following interfund transfers occurred during the year ended June 30, 2020:

Fund Educational Operations & Maintenance Debt Services Transportation Working Cash	Transfer	Transfer Out \$ 65,234 51,000 494,900
	<u>\$ 611,134</u>	<u>\$ 611,134</u>

Note 9 - Continued

The \$51,000 transfer from the Operations and Maintenance Fund to the Debt Services Fund was for the deposit to the "Certificate Funds" for the QZAB Debt Certificates. The Working Cash Fund transferred \$200,000 to the Transportation Fund and \$294,900 to the Operations and Maintenance Fund for cash flow purposes and to pay for construction projects, respectively. The Educational Fund transferred \$63,795 to the Operations and Maintenance Fund for cash flow purposes and \$1,439 to the Debt Services Fund to pay capital lease debt service payments.

Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers' compensation and public official liability. To limit exposure to these risks the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2020. Also there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 11 - Related Party Transactions

The District is a member of the NPT Special Education Cooperative (NPT) and the Okaw Area Vocational Center Joint Agreement. During the year ended June 30, 2020, the District paid \$374,990 to NPT for special education services and received \$120,503 pass through grant funds. During the year ended June 30, 2020, the District paid \$29,041 to Okaw Area Vocational Center Joint Agreement for vocational educational services and supplies and received \$0 in pass through grant funds.

Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. During the year ended June 30, 2020, a state of emergency was declared related to the COVID-19 virus. The effects of the state of emergency on the State of Illinois and the District are unknown.

Note 13 - Commitments and Contingencies

A. Grant Audits

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

B. Compensated Absences

Certain employees of the District are entitled to paid vacations depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2020, the District would be required to compensate them for their unused vacation time. The computed amount of compensation for unpaid vacation at June 30, 2020 was \$19,941.

C. Retirement Commitments

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

D. Unpaid Employee Contracts

At June 30, 2020, the District was obligated for \$507,237 in unpaid employee contracts.

Note 13 – Continued

E. School Bus Lease

On June 5, 2019, the District entered into an operating lease agreement for one school bus. The lease consists of five annual payments of \$17,202 and one annual payment of \$18,055. The second annual payment of \$17,404 was due but not paid as of June 30, 2020. As of June 30, 2020, the remaining annual payments are as follows:

Year ending June 30,	P	Nmount
2021	\$	34,404
2022		17,202
2023		17,202
2024		18,055
	\$	86,863

Rent expense under this lease amounted to \$17,202 during the year ended June 30, 2020.

F. Insurance Claim Dispute

The District's insurance carrier is disputing a claim with a district vendor. The disputed amount is \$69,133.

G. School Bus Lease

On March 16, 2020, the Board of Education approved entering into an operating lease agreement for two school buses. The lease consists of five annual payments of \$25,540. As of June 30, 2020, the remaining annual payments are as follows:

Year ending June 30,	<u>Amount</u>
2021	\$ 25,540
2022	25,540
2023	25,540
2024	25,540
2025	<u>25,540</u>
	\$127 700

There was no rent expense under this lease during the year ended June 30, 2020.

H. High School Roof Maintenance

On April 20, 2020, the Board of Education accepted a bid from Joiner Roofing to reroof the flat sections of the high school roof for an amount of \$56,131 to be paid out of the Operations & Maintenance Fund. As of June 30, 2020, none of this balance had been paid.

I. <u>High School Chiller</u>

On April 20, 2020, the Board of Education accepted a bid from Xcell Mechanical Services to replace the chiller at the high school for an amount of \$38,335 to be paid out of the Operations & Maintenance Fund. As of June 30, 2020, none of this balance had been paid.

Note 14 - Subsequent Events

Management evaluated subsequent events through December 8, 2020, the date which the financial statements were available to be issued, and noted the following matter meeting the criteria for disclosure:

High School HVAC System Upgrade

On October 5, 2020, the Board of Education approved a \$127,725 bid from Honeywell International to upgrade the High School HVAC system. The Operations & Maintenance Fund will pay the entire balance of the upgrade.

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 PANA, ILLINOIS

AGENCY FUNDS

STUDENT ACTIVITY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES YEAR ENDED JUNE 30, 2020

	alance 1, 2019	A	Additions	De	eductions	Balance e 30, 2020
ASSETS						 3 00, 2020
Cash	\$ 188,480	\$	245,104	\$	251,453	\$ 182,131
LIABILITIES			,			
Amounts Due to Student Groups: High School:						
Art Club Band BaT Shack Chorus Class of 2018 Class of 2019 Class of 2020 Class of 2021 Class of 2022 Class of 2022 Class of 2023 School Play Faculty FFA FFA Alumni Foreign Language Good Deeds Club IM Sports Interest-Checking Library National Honor Society (NHS) Post Prom School Improvement State Series Student Council Panorama	\$ 806 4,303 2,344 187 5,219 559 9,737 4,506 2,470 1,839 952 10,496 16,690 3,745 311 1,910 2,706 (871) 19,808 2,606 7,073	\$	320 12,341 3,806 1,397 10,090 8,941 17,168 3,591 3,692 16,610 2,000 2,400 87 300 1,628 573 10,195 29,228 34,970 12,883 3,657	\$	12,462 2,911 74 5,219 340 17,314 4,870 12,043 1,588 4,004 11,848 17,008 1,637 40 267 5,237 20,601 38,521 11,948 10,135	\$ 1,126 4,182 3,239 1,510 219 2,513 8,577 7,595 2,003 1,839 640 15,258 1,682 4,508 358 1,943 2,188 110 573 7,664 7,756 16,257 3,541 595
Total High School	\$ 98,066	\$	175,877	_\$	178,067	\$ 95,876
Junior High School: Art Club Band Beta Club Chorus FCA M2G FFA Faculty Club IESA State Series Interest Library Robotics SAP Team Store Scholastic Bowl SEA Pearch Student Council Yearbook	\$ 676 609 2,007 163 105 2,372 127 976 6,194 258 360 308 548 637 412 11,007 1,864	\$	11,953 2,128 40 2,200 5,204 61 1,947 555 15,306 2,323	\$	254 9,533 2,006 295 2,666 5,250 2,176 551 14,098 2,490	\$ 422 3,029 2,129 163 105 2,117 127 510 6,148 319 131 308 552 637 412 12,215 1,697
Total Junior High	\$ 28,623	\$	41,717	\$	39,319	\$ 31,021

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 PANA, ILLINOIS AGENCY FUNDS STUDENT ACTIVITY FUNDS ATEMENT OF CHANGES IN ASSETS AND LIABILITIES (C)

STUDENT ACTIVITY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) YEAR ENDED JUNE 30, 2020

		alance / 1, 2019	A	dditions	De	ductions	alance 30, 2020
Lincoln School: Activity Fund Lincoln Caring & Flower Lincoln Pop Fund	\$	6,687 252 12	\$	8,841 684 686	\$	7,339 813 507	\$ 8,189 123 191
Total Lincoln School	\$	6,951	\$	10,211	\$	8,659	\$ 8,503
Anderson Prairie	\$	84	\$	1,565	\$	1,350	\$ 299
Washington Elementary School: Activity Fund Washington School Special	\$	31,082 3,706	\$	4,493 650	\$	11,398 347	\$ 24,177 4,009
Total Washington Elementary School	\$	34,788	\$	5,143	_\$	11,745	\$ 28,186
FCA	\$	4,085	\$	1,160	\$		\$ 5,245
Pana Girls' Basketball	\$	6,980	\$	2,450	\$	5,600	\$ 3,830
Pana Boys' Basketball	_\$	4,149	\$	3,297	\$	2,683	\$ 4,763
High School Boys' Baseball	\$	428	\$	472	\$	648	\$ 252
Sr. High Volleyball Camp	\$	4,326	\$	3,212	\$	3,382	\$ 4,156
Total Liabilities	\$	188,480	\$	245,104	\$	251,453	\$ 182,131

Page 23

	A	В	O	Ω	Ш	u.
_	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Taxes Received (from 2018 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2019 Levy)	stimated Taxes Due (from the 2019 Levy)
				(Column B - C)		(Column E - C)
4	Educational	2,915,568		2,915,568	3,037,189	3,037,189
လ	Operations & Maintenance	571,679		571,679	595,527	595,527
9	Debt Services **	689,792		689,792	689,563	689,563
7	Transportation	228,671		228,671	238,211	238,211
∞	Municipal Retirement	184,659		184,659	188,746	188,746
റ	Capital Improvements	0	THE THE PROPERTY OF THE PROPERTY OF THE PARK OF THE PA	O THE PROPERTY OF THE PROPERTY		O PROPERTY OF THE PROPERTY OF
9	Working Cash	57,167		57,167	59,553	59,553
7	Tort Immunity	681,880		681,880	660,194	660,194
12	Fire Prevention & Safety	57,167		57,167	59,553	59,553
73	Leasing Levy	57,167		57,167	59,553	59,553
4	Special Education	45,734		45,734	47,642	47,642
15	Area Vocational Construction	0		0		
16	Social Security/Medicare Only	267,755		267,755	279,986	279,986
17	Summer School	0			AND CONTRACTOR AND CO	
18	Other (Describe & Itemize)	0		0		
19	Totals	5,757,239		5,757,239	5,915,717	5,915,717
20			and the second of the second o			deste caucodemocalismosti fait princip Telefallo (A. A. A. A. A. A. A. A. A. A. A. A. A. A
21	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	n reporting on a ACCRUAL bas	īs.			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6	orded on line 6 (Debt Services).				

Fage 24

Page 24

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-	SCHEDULE OF SHORT-TERM DEBT	And the second s				:				
	Control of the state of the sta		Outstanding Beginning	Issued	Retired	Ortotalina				
7	Uescription (enter Whole Dollars)		8	July 1, 2019 thru	July 1, 2019 thru	Courstanning Ending June 30, 2020	TOTAL SHIPSING			
m	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	NOTES (CPPRT)		Julie 30, 2020	June 30, 2020	Same and addresses and indicates probabilists and related when seems desired in	www.			
4	Total CPPRT Notes		And the second s			Men for a seminate construction of the constru	OTE			
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1	Character than 18 Marit Character Commencer Co					0				
- α	Operations with the state of th			THE RESIDENCE OF THE PROPERTY		0				
0	Pebl 3ervices - Construction	AND AND THE PROPERTY (AND THE PARTY OF THE P			1000 1 mag-	0	No.			
,	UPBI JefVICES - Working (Jash					0				
2 ₹	Debt Services - Refunding Bonds					0	- Paramona			
- (I ransportation Fund	A \$4.4 A A A A A A A A A A A A A A A A A A				0				
7	Municipal Retirement/Social Security Fund			And the state of t	Alexander Company of the Company of		18			
2	Fire Prevention & Safety Fund						-13~*			
4	Other - (Describe & Itemize)			***************************************			-33*****			
12	Total TAWs		0	0	_		. organiz			
16	TAX ANTICIPATION NOTES (TAN)	***************************************		Second distribution of the second sec			annife v			
1	de l'action de la company de l	the state of the s	Same server and the s	and the second of the second o	Commence and Commence of the C	on the second of the same and second of the				
18	Operations & Maintenance Fund	A THE PROPERTY OF THE PROPERTY		THE PROPERTY OF THE PROPERTY O	***************************************	0				
9	Fire Prevention & Safety Fired	**************************************	***************************************	***************************************	***************************************	0				
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22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)				Control condition and a control production and control of the cont	And The Control of th	-743×			
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	1 Funds)	AND AND AND AND AND AND AND AND AND AND	Andrews of the second s	Spirituan dan santani ila para coma santani da santani da santani da santani da santani da santani da santani	***************************************	***************************************			
24	General State Aid/Evidence-Based Funding Anticipation Certificates	ANYON MANY AND THE PROPERTY OF					######################################			
-	Total (All Funds)	An aleman assessment to the plant of the control of	Constitution of the Second control of the Second of t	Section 19 1 Section 2 and American Company of the	Constitution of many participation and property of the participation of	An analysis of the second property of the second property of the second				
<u>"</u>	OTHER SHORT-TERM BORROWING	Cities and and and a charge of the con-	the control of the public of the public of the control of the cont			O				
	Total Other Short-Term Borrowing (Describe & Itemize)	A Principles of the second of	And the state of t	Company or regional with the parties of the parties	And the second s					
श	Anderson Principal College Control of the Control o		***************************************	WALLES OF THE PROPERTY OF THE						
73	SCHEDULE OF LONG-TERM DEBT									
6	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued July 1, 2019 thru	Any differences	Retired	Outstanding Ending	Amount to be Provided
3/5	Oralificat 2000 Academy Books Dougs Constitution	III Inn I	***************************************		seginning July 1, 2019	June 30, 2020	(Described and Itemize)	June 30, 2020	June 30, 2020	ror rayment on Long- Term Debt
	Cursimon Andrews Revenue Debt Certificates, 2003 Cursified 70ne Arademy Roude Debt Certificates 2010A	08/02/02	1,579,000	7	1,579,000	to a section of the contract state of the co			1,579,000	55,553
_	Ousified Your Arademy Development Dest Contribution	07/02/10	380,000	7	380,000	And desired the second control of the second			380,000	118,418
	Justined Zone Academy Bonds Debt Cerrificates, 2010B	02/02/10	385,000	7	385,000				385,000	128 333
	i akabie Working Cash rund bonds, Zull	06/06/17	1,500,000		1,390,000	The state of the s		650,000	740,000	551.515
	SCHOOL BUS Lease	08/29/16	53,944	8	21,862			10,781	11,081	11,081
3 6	stroot buts redse	07/15/17	172,888	8	104,844			33,775	71,069	71.069
	General Objection School Boats 2019	03/12/19	1,500,000	9	1,500,000			270,000	1,230,000	1,203,588
_	Seriel al Congation School Bonds, 2020 School Bire Lese	06/04/20	1,500,000	Ţ	***************************************	1,500,000			1,500,000	1,500,000
_	INCOLOR DE L'ANDIGE DE L'ANDIG	04/03/20	58,894	8	A	58,994			58,994	58,994
		06/04/20	47,618	8	THE THE STATE OF THE PARTY AND	47,618	and the second of the second o	1,292	46,326	46,326
- 5			***************************************	Water Company of the	****				0	and and the same of the same o
43 4	The second contract and the se	The second secon		***************************************	teadeline seasons produced in all desertion on a mangement constant desertion and account of the seasons.	1100 consideration and a production of an analysis of the second		v:	0	
14	THE PROPERTY OF THE PROPERTY O		TO THE PLANE AND THE LAST AND THE PROPERTY OF	Marked December 19 co. Company (Marked State And Andrews Marked State An	Mark for construction, comments of market and market an	NA - Continuo como con para la managada de ser esta propriada de medida de ser esta de la contractiva del la contractiva del la contractiva de la contractiva del la contractiva de la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del l	THE PARTY OF THE PROPERTY AND A SECURE AND AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY		0	
- 4			***************************************		***************************************				0	MAN WENT PROPERTY OF THE PROPE
2 6	TO THE PROPERTY OF THE PROPERT			***************************************	***************************************	***************************************			0	
14	POPONDATION OF THE PROPERTY AND THE PROPERTY OF THE PROPERTY O	THE COMMISSION OF THE PARTY AND THE PARTY AN	1.1 W 12.0 Carter and processed (100) a consequence (100) and (100	***************************************	TO AND THE PROPERTY OF THE PRO	14) - Andreas Commenter Commenter (Commenter Commenter C	***************************************	The state of the s	0	
48	COMPANY OF THE PROPERTY AND AND THE PROPERTY OF THE PROPERTY O		**************************************	•	***************************************	ALV AND ARRAMATION OF THE STATE		And Commission of the Commissi	0	
49	A THE OWNER OF THE PROPERTY OF	Constitution of the second sec	7.177.444	were an expedience on a second see a selection of the second see	5 360 706	1 606 612		040 1100	0	
	• Each type of debt issued must be identified separately with the amount	Address of the state of the sta	one de la companya de desta de la companya de la companya de la companya de la companya de la companya de la c	mi manteto una citta casal, stilatenia manteta manteta man	to series contrates on commence or conference or conference	minimum specification and company and company and company of the c	- Commenter of the comm	oto coc	0/4/100/0	3,744,877
7	1. Working Cash Fund Bonds	1. Fire Prevent Safety	4 Fire Prevent Safety Environments) and Enermy Bo	, rec	7					
		5. Tort Judgment Bonds	is	2	7. Other Ca	Other Capital Lease	bonds			
3. 3.	3. Refunding Bonds	6. Building Bonds			9. Other	***************************************				
1							***************************************			

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

Page 25

L		ш	ď	I			7
	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND	•)	-	-		
	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation	Driver Education
4 M	Cash Basis Fund Balance as of July 1, 2019					COVE-	
4	T						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		45,734			
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500				7,322	
7	-	10-1970	the same resources as the same same same same same same same sam				5,160
∞	╀	30 or 60-1983				572,502	
ര	L	10 or 20-3370					13,562
9	Other Receipts (Describe & Itemize)			54			
7	Sale of Bonds	10, 20, 40 or 60-7200					C. A. C. Land March Land of the Control of the Cont
12			0	45,788	0	579,824	18,722
33	DISBURSEMENTS:					***************************************	
4	Instruction	10 or 50-1000		45,788			18,722
15	Facilities Acquisition & Construction Services	20 or 60-2530				225,074	
16	Tort Immunity Services	10, 20, 40-2360-2370				A CONTRACTOR OF THE PROPERTY O	70 T. L. (21) L. (21)
17	□						
18	Debt Services - Interest on Long-Term Debt	30-5200				58,339	
,	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				270,000	
2 6	\perp	20 5400					
3 5	\bot	00+0-00				000 000	· · · · · · · · · · · · · · · · · · ·
<u> </u>	4					655,025	
21/2	_			0		C 2 4 C L L	00000
3	_		0	45,788	0	553,413	18,722
24	Ending Cash Basis Fund Balance as of June 30, 2020	***************************************	0	0	0	26,411	0
22	Reserved Fund Balance	714				26,411	
56	Unreserved Fund Balance	730	0	0	0	0	0
il	SCHEDULE OF TORT IMMUNITY EXPENDITURES ²						
78	_						
8 8	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/5	03?	Anguar (Cala de Anguar)				
3	If yes, list in the aggregate the following:	Total Claims Payments:					
32	,	otal Reserve Remaining:					***************************************
8	In the following categories, list all other Tort Immunity expenditures not included in line 30 above.	Enter total dollar amount for each category.	tegory.				
35							
38	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	↓_						
38	╄						
39	<u> </u>						
8	╄						
4	╄						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
4	Principal and Interest on Tort Bonds						
			(2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	to the state of th	ne (vocation) freed freed	ğ	
\$ 5	Schedules for Tort Immunity are to be completed only if expenditures have been reported in any find outer trian use to literate that are being snear than 1 fall (6, ahove should include interest earnings only from these restricted fort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).	und other than the Tort Immila Iv from these restricted tort im	ility rulid (60) duling the li	stal yeal as a result of exist reported in a fund other tl	nan Tort Immunity Fund (80	. (0	
4 8	b sqllcs 5/5-10n6 7						
; jag	Print Date: 11/20/2020						

Print Date: 11/20/2020 Pana linked NEW afr-20-form

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

	Y	В	0	D	E	L	9	Ι		7	×	-
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	D DEPR	ECIATION									1
2	Description of Assets (Enter Whole Dollars)	# # ##	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210	0			0		0				***************************************
4	puel	220					and and and				0	O
5	Non-Depreciable Land	221	229,488			229.488	ol elements				······································	
9	Depreciable Land	222	0			0	20	C				229,488
7	Buildings	230					er stern aus				O	0
∞	Permanent Buildings	231	20,646,196	1,590,913		22,237,109	25	8.683.051	213 887		000000	
ი	Temporary Buildings	232	987			987	20	197	20,000		0,550,055,0	13,240,171
10	Improvements Other than Buildings (Infrastructure)	240	1,577,293	438,482		2.015.775	8	177.787	79 953		867,724	1,148.051
Ξ	Capitalized Equipment	250					na fato tenna					
12	10 Yr Schedule	251	1,318,580	187,614	164,737	1,341,457	6	886,975	134,146	164.737	856 384	785 072
13	5 Yr Schedule	252	1,425,690	58,994	127,642	1,357,042	ĽΛ	1,180,105	115,996	127,642	1 168 459	189 503
14	3 Yr Schedule	253	0			0	М	0			0	Carloar
15	Construction in Progress	260	843,327		843,327	0	1	- Landing Control of the Control of				
9	Total Capital Assets	200	26,041,561	2,276,003	1,135,706	27,181,858		11,538,099	644,021	292,379	11,889,741	15.292.117
=	Non-Capitalized Equipment	700				0	9		0			
18	Allowable Depreciation	T Plane							644,021		A, 100 mg	

	A	В	l c	D		<u> </u>
1		ESTIMATED OPERATING EXPENS	SE PER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTAT	CIONE (2010 2020)	E F
2		경고 교육한 경험은 그림은 이 나라		e is completed for school districts only.	110142 (5013 - 5050)	
			THIS SCHEUU	E IS COMPLETED FOR SCHOOL DISTRICTS ONLY.	Contactant with any or the contact of the contact o	
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount
6				PERATING EXPENSE PER PUPIL		
7	EXPENDITURES:	A STATE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF T	W-140-4-1-10-1-10-1-10-1-1-1-1-1-1-1-1-1-	A STATE OF THE PROPERTY OF THE		
8	ED	Expenditures 15-22, L114		Total Expenditures		
	0&M	Expenditures 15-22, L151		Total Expenditures		\$ 10,945,55
10 11		Expenditures 15-22, L174		Total Expenditures		855,63 1,019,41
	MR/SS	Expenditures 15-22, L210		Total Expenditures		663,85
	TORT	Expenditures 15-22, L295 Expenditures 15-22, L342		Total Expenditures		473,39
14				Total Expenditures	=	552,31
16	LESS RECEIPTS/REVENUES OR D	DISBURSEMENTS/EXPENDITURES NOT APPLICAE	NETO THE DECLUAR	I // 42 ppg op	Total Expenditures	\$ 14,510,17
18						
19		Revenues 9-14, L43, Col F Revenues 9-14, L47, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$
20		Revenues 9-14, L48, Col F	1421 1422	Summer Sch. Transp. Fees from Pupils or Parents (in State)		
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)		MANA A STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL STEEL S
	TR	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)		
24 25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		
_	TR	Revenues 9-14, L59, Col F Revenues 9-14, L60, Col F	1451	Adult - Transp Fees from Pupils or Parents (in State)		
27		Revenues 9-14, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State)		
28		Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (In State) 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	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		ARMATTICA AND AND AND AND AND AND AND AND AND AN
	O&M-TR O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		600 PM Film micronibus, in appeal and other properties and Michigan depology in sea 1, processing
	O&M	Revenues 9-14, L212, Col D,F Revenues 9-14, L222, Col D	4605	Fed - Spec Education - Preschool Discretionary		AND THE PARTY OF T
34		Expenditures 15-22, L7, Col K - (G+I)	4810 1125	Federal - Adult Education		direction to the companies of the compan
35		Expenditures 15-22, L9, Col K - (G+I)	1225	Pre-K Programs Special Education Programs Pre-K		778
36		Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		88,26
37		Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		MATERIAL COLONIA COLON
38		Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		0.25
40		Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		9,251
41		Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911	Regular K-12 Programs - Private Tuition		2,176
42		Expenditures 15-22, L23, Col K	1912 1913	Special Education Programs K-12 - Private Tuition		593,904
43		Expenditures 15-22, L24, Col K	1914	Special Education Programs Pre-K - Tultion Remedial/Supplemental Programs K-12 - Private Tultion		10,440
44		Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		Officers of the Control of the Contr
45 46		Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		AND PRODUCE AND ANY DESCRIPTION OF THE PROPERTY OF THE PROPERT
	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		MANUFACTURE AND ADDRESS OF THE PROPERTY OF THE
48		Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918	Interscholastic Programs - Private Tuition		67 A 50 American Andrews Commission Commissi
49	ED	Expenditures 15-22, L30, Col K	1919 1920	Summer School Programs - Private Tuition Gifted Programs - Private Tuition		
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		**************************************
	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		And
52 53	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		6,800
54		Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		18,334 579,952
55		Expenditures 15-22, L114, Col G Expenditures 15-22, L114, Col I	-	Capital Outlay		145,013
56		Expenditures 15-22, L130, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services		
57	D&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		
	D&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		num management and a second property of the s
59 60		Expenditures 15-22, L151, Col I		Non-Capitalized Equipment		502,336
61		Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		Man a tradem his a resource and a real problem and a real problem.
62		Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+I)	5300	Debt Service - Payments of Principal on Long-Term Debt		921,292
63		Expenditures 15-22, L185, Col K - (G+I)	3000 4000	Community Services		Manager and Manage
64	rr	Expenditures 15-22, L206, Col K	5300	Total Payments to Other Govt Units Debt Service - Payments of Principal on Long Tayre Dalet		5,460
65		Expenditures 15-22, L210, Col G		Debt Service - Payments of Principal on Long-Term Debt Capital Outlay		44,550
66		Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		58,99
	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		and designed a service across services acros
	MR/SS MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		2,90
	VIR/SS	Expenditures 15-22, L220, Col K Expenditures 15-22, L221, Col K	1275	Remedial and Supplemental Programs - Pre-K		AND THE PROPERTY OF THE PROPER
	MR/SS	Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1300 1600	Adult/Continuing Education Programs		
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Summer School Programs Community Services		13:
	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		14
74		Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		6,98
75 76	fort	Expenditures 15-22, L342, Col G	-	Capital Outlay		AND A REPORT OF THE PROPERTY AND A PROPERTY OF THE PROPERTY OF
77	OIL.	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		district and relative to him to prime; and a strong interchange of his district in the second for the second page of his
78				Total Deductions for OEPP Compute	ation (Sum of Lines 18 - 76)	\$ 2,997,718
79		g Max	nth ADA from Aug	Total Operating Expenses Regular F	(-12 (Line 14 minus Line 77)	11 510 45
80		3 11101	Non Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-	preliminary ADA 2019-2020	AND DESCRIPTION OF THE PARTY OF
ठा				Estimated OEPP	(Line 78 divided by Line 79)	\$ 9,921.9

A	В	С	D	TEI F
1	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OEI	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			e is completed for school districts only.	
4 Fund	Sheet, Row	The state of the s	ACCOUNT NO - TITLE	Kinneng phalas and high and residence are an arranged to the second of t
0				<u>Amount</u>
			PER CAPITA TUITION CHARGE	
34 LESS OFFSETTING RECEIPTS/REV		4444		
36 TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular - Transp Fees from Pupils or Parents (in State) Regular - Transp Fees from Other Sources (in State)	\$
37 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
38 TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	ACCRECATE OF THE PARTY OF THE P
39 TR 30 TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	Activities of second control of the second c
01 TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (In State)	
2 TR	Revenues 9-14, L55, Col F	1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	Annual control of the Annual Control of the
03 TR	Revenues 9-14, LS7, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	Migray Applies (menous action of the section of the property of the section of t
94 TR 95 ED	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	AND THE REST OF THE PARTY OF TH
06 ED-0&M	Revenues 9-14, L75, Co C Revenues 9-14, L82, Co C,D	1600	Total Flood Service	162,4
7 ED	Revenues 9-14, L84, Col C	1700 1811	Total District/School Activity Income Rentals - Regular Textbooks	50,6
8 ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	19,0
9 ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	44,8
00 ED 01 ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829	Sales - Other (Describe & Itemize)	
)2 ED-0&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1890 1910	Other (Describe & Itemize) Rentals	
3 ED-0&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	17,8
4 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	SELVICION DE MONTE DE
6 ED-0&M-TR	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	Control of the second s
0]ED-0&M-TR 7]ED-0&M-MR/SS	Revenues 9-14, L132, Col C,D,F Revenues 9-14, L141, Col C,D,G	3100 3200	Total Special Education	279;
8 ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Career and Technical Education Total Bilingual Ed	60,2
09 ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	**************************************
O ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	5,2
1 ED-0&M 2 ED-0&M-TR-MR/SS	Revenues 9-14, L148,Col C,D Revenues 9-14, L155, Col C,D,F,G	3370	Driver Education	13,5
3 ED	Revenues 9-14, L156, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	294,0
4 ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	American year or the second se
5 ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	CONTRACTOR STATE AND STATE
6 ED-0&M-TR-MR/SS 7 ED-0&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	Special Conference of the Conf
B ED-O&M-DS-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G Revenues 9-14, L162, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	and the second s
9 ED-0&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	ARA DISERVA MINISTER PARA DE LA CONTRACTION DEL CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA
20 ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	**************************************
21 0&m 22 ed-0&m-ds-tr-mr/ss-tort	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	42,5
23 ED	Revenues 9-14, L168, Col C-G,J Revenues 9-14, L177, Col C	3999 4045	Other Restricted Revenue from State Sources	APPARENT NAME OF THE PARENT NAME
4 ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	4043	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	AND THE PROPERTY OF THE PROPER
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	and the frame, moreover represent the superior and the su
6 ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	413,
Programmer 27 Ed-0&M-tr-mr/ss Bed-0&M-tr-mr/ss	Revenues 9-14, L204, Col C,D,F,G Revenues 9-14, L209, Col C,D,F,G	4300	Total Title 1	348,8
9 ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4400 4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	
0 ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Flow Through	226,
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	75,3
2 ED-O&M-TR-MR/SS 3 ED-O&M-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	AND THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY A
8 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L221, Col C,D,G Revenue Adjustments (C224 thru J251)	4700 4800	Total CTE - Perkins	11,
9 ED	Revenues 9-14, L253, Col C	4901	Total ARRA Program Adjustments Race to the Top	The state of the s
O ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
1 ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
2 ED-TR-MR/SS 3 ED-0&M-TR-MR/SS	Revenues 9-14, L256, Col C,F,G Revenues 9-14, L257, Col C,D,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
4 ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G Revenues 9-14, L258, Col C,D,F,G	4920 4930	McKinney Education for Homeless Children Title II - Eisenhower Professional Development Formula	
5 ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	Arran arran arran arran arran arran arran arran arran arran arran arran arran arran arran arran arran arran arr
6 ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	63,
7 ED-O&M-TR-MR/SS 8 ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	***************************************
9 ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G Revenues 9-14, L263, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Contracts	
0 ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	24,
1 ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	77,
2 ED-TR-MR/SS 3 ED-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	252,
5 ED-MR/SS 5	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	
5			Total Deductions for PCTC Computation Line 85 through Line 17	73 \$ 2,484,
6 7			Net Operating Expense for Tuition Computation (Line 78 minus Line 17	5) 9,027,
78			Total Depreciation Allowance (from page 26, Line 18, Col	644,
79	9 Month	ADA from Augus	Total Allowance for PCTC Computation (Line 176 plus Line 17	7) 9,671,
30	5 Worth	AND HOM AVELE	age Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2019-201	
31			Total Estimated PCTC (Line 178 divided by Line 17	9) * \$ 8,335
* The total OEPP/PCTC may ch	ange based on the data provided. The final amoun	ts will be calcula	ted by ISBE	
3 ** Go to the link below: Under	Reports, select FY 2020 Special Education Funding	Allocation Calc	ulation Details. Open Excel file and use the amount in column X for the selected district.	
4 *** Follow the same instruction	s as above except under Reports, select FY 2020 Er	iglish Learner Ed	lucation Funding Allocation Calculation Details, and use column V for the selected district.	

School Business Services Department Illinois State Board of Education

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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 This schedule is to calculate the amount allowed on contracts obligated by the school district for Contracts of Contracts

Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart." entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

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

		consider in the manner cost nate calculation. The uniquin in column (F) is the amount that will be deducted from the base in the indirect cost	unin (r) is the amount	that will be deducted from th	he base in the indirect cost
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 Applied Contract Amount deducted to the Indirect Cost Rate from the Indirect Cost Rate Base Base (Column E) (Column E)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	200,000	25.000	
TR-Pupil Transportation Services-Purchased Services	40-2550-300	Santander Leasing, LLC	37,282	25,000	
				0	
				0	0
				0	0
				0	0
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				0	0
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		The state of the s		0	0
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		THE PROPERTY OF THE PROPERTY O		0	0
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		The second secon		0	0
				0	0
			37,282	0	12,282

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

ESTIMATED INDIRECT COST RATE DATA SECTION I Financial Data To Assist Indirect Cost Rate Determination				di recet kianni kwitipuisk voori ka ome seminini disenvui daaralikkee	வறிர் நி. பு. கெரி நேரம் வரும்பி முறாகும். இந்த முகியமை மும்பிறிரும்
SECTION I Financial Data To Assist Indirect Cost Rate Determination		wa apan di magalang katang manan di makada dalah panan di manan atang makada dalah pang manan dalah dalah pang	make the apple process process (after the process of the process o	ell transi alaem la velikulikk kiruali Keraus. Berain bhi ellessione describibilises	والإرامية إستعللها والإدارية المعمورة فسيديه بالموالية إيوارية
	1 7 H C C C A C C				
(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)	es 12-51 tab.			and transfer to the control of the c	anna suunnata ka aan sa suunnata ka ka ka ka ka ka ka ka ka ka ka ka ka
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursem	าents/expendi	ures included within the follo:	wing functions charged dire	11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs.	eral 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 include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	ı specific feder itle I clerks per	al grant programs in the same forming like duties in that fun	e capacity as those charged t ction must be included. Incl	to and reimbursed from the sam dude any benefits and/or purcha	e federal grant sed services paid on or
Support Services - Direct Costs (1-2000) and (5-2000)	And I district the Schwarz street becamed and	enneket zanierennetta ventaan kontaer varietainistat taitujahet estikat kait ili engitteenem			
Direction of Business Support Services (1-2510) and (5-2510)	esta preside adjusta constitutação descenda constitutação de servições	and the second of the second s	The state of the s		
Fiscal Services (1-2520) and (5-2520)		of defended that additional defends to the contract of the con			
Operation and Maintenance of Plant Services (1, 2, and 5-2540)					
Food Services (1-2560) Must be less than (P16, Col F-F, L63)			243,303		
Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is remitted)	en determinin	g if a Single Audit is	CD 103		
THE CALL INC.	and or a second property of the second proper	ANNA PROMINENTAL PRINTER AND AND AND AND AND AND AND AND AND AND	2+1,00		
RECTION 25 VICES (1-25.7 V) IN (2-25.7 V) Staff Savins (1-26.0) and (5-26.0)	lander en oni de la completa del manero escono		THE THE THE THE STATE AND A SALES AND A SA		
Data Processing Services (1-2660) and (5-2660)	discretization de l'action de	on and the second discount of the second of			
SECTION II	and the second s	te en aggres i immediate sui sandamente hards plensper dibteot. ilpitali in colinitali (pote tipopolis	m vije in un ami johi isidiserinum x/). İn x/or onominatarendepidentimedi punasin	m men men etter en en en en en else en else en else en else en else else	A Commence of the Commence of
Estimated Indirect Cost Rate for Federal Programs					
ALL OF THE PARTY OF THE CONTROL OF T	Service of the servic	Restricted Program	Program	Unrestricted Program	ogram
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000	-	7,394,888		7,394,888
Support Services:		endered year in announced announced recover description or other productions of the contract o		milijami (Ake-), pradaka dimensioni (na ki dista di deniva indran) meso mi nahamano k	an
Pupil	2100	The state of the s	25/,120		257,120
Instructional Staff	2200		502,056		502,056
General Admin.	7300	m and 0,000,000	782,345		782,345
SCHOOL AGTHIN The course is a requirement of the companies of the companies of the companies of the course of the	7400		4T4,COO		005,414
BUSINESS: Direction of Business Soft Sov	2510	U			
Fig.2 Springer	2520	246.214	0	246.214	0
Oper, & Maint, Plant Services	2540	northwest and nine into desire the solution of the national national nations in province to the solution of the national	1,086,106	1,086,106	
Pupil Transportation	2550	annel francescontainmed defendant and compare consenses defended dels registed (1994), light francescontainmed	619,503	Accombined promoting in the special promoting in the contract of the contract	619,503
Food Services	2560		366,284		366,284
Internal Services	2570	13,697	0	13,697	0
Central:					
Direction of Central Spt. Srv.	2610	Abbert Co. Co. Co. Co. Co. Co. Co. Co. Co. Co.	0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620	AND AND AND AND AND AND AND AND AND AND	275	A STATE OF S	275
Information Services	2630		0		0
Staff Services	2640	4,709	0	4,709	0
Data Processing Services	2660	2,800	0	2,800	0
other:	2900	***************************************	09		9
Community Services	3000		18,478	The state of the s	18,478
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)		Marie and Marie resident for the residence of the property of the Property of	(12,282)	A THE SALE AS A SECURITY OF THE SALE AS A SE	(12,282)
Total		267,420	11,620,247	1,353,526	10,534,141
		Restricted Rate	Rate	Unrestricted Rate	ate
	industrial s	Total Indirect Costs:	267,420	Total Indirect Costs:	
	welle p library. A	Total Direct Costs:	11,620,247	Total Direct Costs:	10.534.141
			Annual design of the second of		Campaign or or or other

Print Date: 11/20/2020 Pana linked NEW afr-20-form

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

		(L	
,	The second secon	Supplied	2000	ماريون جو جاريد	and the first of the second se
- (REPORT C	IN SHARED SEI	REPORT ON SHARED SERVICES OR OUTSOURCING	
ν 8	を選択されている。 1997年 - 1	School C	ode, Section 1, iscal Year End	School Code; Section 17-11 (Public Act 97-0357) Fiscal Year Ending June 30, 2020	Code; Section 17:11. (Public Act 97-0357) Fiscal Year Ending June 30: 2020
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	ing in the prior, c	urrent and next fis	cal years.	
9	T	PANA CO	MMUNITY	PANA COMMUNITY UNIT SCHOOL	
			10-011-0080	-26	
8	Check box if this schedule is not applicable	Prior Fiscal Year	Current Fiscal Year	Current Next Fiscal Year Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
თ	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
6	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	Il mit toyt to 2010 chaintees. You additional community line 23 and 30
7	Curriculum Planning	Netros		The second secon	Section 100 and 100 an
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				And the state of t
24	Professional Development		y/ demons		
25	Shared Personnel	×	×		ROE #3
26	Special Education Cooperatives		×		Taylorville CUSD 3, NPT Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings			in-in-phagonal de	
78	Supply & Equipment Purchasing			***************************************	
29	Technology Services		-	***************************************	
30	Transportation		×	j	Ramsey CUSD, IL School of Visually Impaired
31	Vocational Education Cooperatives		×		Okaw Area Vocational Center
32	All Other Joint/Cooperative Agreements		×		Bridges Safe Sch/ROE 11, Christ-Mont Safe Sch ROE 3, Cornerstone/Chris Mont RSSP
33	Other		***************************************		
34					
35	Additional space for Column (D) - Barriers to Implementation:				
37					
200					
40	Additional space for Column (E) - Name of LEA :				
4-1					
7 2					
3					

PANA COMMUNITY UNIT SCHOOL DISTRICT 230,291 5% 216,404 16,000 2,113 Total Budgeted Expenditures, Fiscal Year 2021 36,986 Maintenance Tort Fund 36,986 (80)10-011-0080-26 * For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70 Operations & 0 Fund (20 179,418 Educational 16,000 2,113 193,305 School District Name: RCDT Number: Fund (10) School Business Services Department (N-330) ILLINOIS STATE BOARD OF EDUCATION 13,697 0 219,774 206,077 Total Springfield, IL 62777-0001 100 North First Street Actual Expenditures, Fiscal Year 2020 41,147 Tort Fund 0 000 41,147 (80) Operations & Maintenance 0 Fund (20)Educational 164,930 0 0 178,627 13,697 Fund (10) Funct. 2320 2490 2510 2570 2610 7. Deduct - Early Retirement or other pension obligations required by state law Š 9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual) LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET Executive Administration Services
 Special Area Administration Services
 Other Support Services - School Administration Description A. Direction of Business Support Services
 Internal Services
 Direction of Central Support Services (Section 17-1.5 of the School Code) and included above. 8. Totals

CERTIFICATION

certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020. also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

	Signature of Superintenaent	Date
***************************************	Contact Name (for questions)	Contact Telephone Number
If line	If line 9 is greater than 5% please check one box below.	
	The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.	nistrative expenditures per student (4th quartile) and will waive the
	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by	g a waiver from the General Assembly pursuant to the procedures in 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by
	The district will amend their budget to become in compliance with the limitation	

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

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.
To assist districts with the crosswalk of fts Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

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

School District Name: PANA COMMUNITY UNIT SCHOOL DISTRICT 8
RCDT Number: 10-011-0080-26

Outside of | Total (Must agree with Expenditures in column How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020 55,103 23,329 552,315 393,851 65,830 7,980 3,159 3,063 0 0 0 0 Functions Function the LAC 3,063 511,168 55,103 23,329 352,704 65,830 7,980 3,159 Function 2610 Function 2570 0 Function 2510 0 Function 2490 0 Function 2330 Function 41,147 2320 41,147 FY 2020 | FY 2020 Total Expenditure 55,103 3,063 552,315 23,329 393,851 65,830 7,980 3,159 0 0 0 0 Function 2362 2361 2365 2366 2368 2371 2363 2364 2369 2372 2367 Workers' Compensation or Worker's Occupation Disease Acts Pymts Iudgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss FY 2020 Tort Fund Expenditures Risk Management and Claims Services Payments insurance Payments (Regular or Self-Insurance) Property Insurance (Buildings & Grounds) Claims Paid from Self Insurance Fund Unemployment Insurance Payments /ehicle Insurance (Transportation) Reciprocal Insurance Payments Prevention or Reduction Legal Services Totals

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

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

Audit Checklist #8 - Total principal retired on Page 24 equals the sum of Page 18, Line 170 and Page 19, Line 206

Page 5, Line 12. "Other Current Assets" Transportation Fund Prepaid Payroll Withholdings \$84

Page 10, Line 72 "Sales to Pupils - Other" Educational Fund Sale of Milk \$4,568

Page 10, Line 74 "Other Food Service"
Educational Fund
Prepaid Student Lunch Account Balances \$3,407

Page 10, Line 87 "Rentals - Other" Educational Fund Technology Rental Fees \$44,864

Page 11, Line 107 "Other Local Revenues" Educational Fund Miscellaneous Reimbursements \$1,141

Page 13, Line 203 "Title I - Other"

Educational Fund

Title I - School Improvement and Accountability \$112

Page 15, Line 41 "Other Support Services - Pupils"
Educational Fund
Salaries - Playground Aides & Crossing Guards \$13,636
Employee Benefits - Playground Aides & Crossing Guards \$2
Supplies & Materials - NHS and Graduation Supplies \$2,069

Page 16, Line 73 "Other Support Services"
Educational Fund
Other Objects - Employee Reimbursement \$60

Page 16, Line 83 "Other Payments to In-State Gov't Units" Educational Fund Other Objects - State Agriculture Grant Refund \$675

Page 18, Line 171 "Debt Services - Other" Debt Services Fund Other Objects - Paying Agent Fee \$1,000

Page 19, Line 237 "Other Support Services - Pupils"

Municipal Retirement/Social Security Fund

Employee Benefits - Playground Aides & Crossing Guards \$1,590

Page 25, Line 10 - "Other Receipts" Special Education - Mobile Home Taxes Received \$54

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

	4	B	С	D	Ш	Щ
_		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	CIAL REPORT (AFR) SUI School Code, Section 1	T ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION visions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the) reflects that a Deficit Rec the plan to Illinois State B	luction Plan is required a oard of Education (ISBE)	s calculated below, then within 30 days after acce	the school district is to co. pting the audit report. Th	nplete the Deficit is may require the
7		a Deficit Reduction Plan a	nd narrative.			
	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget	BE guidelines and is include ues (cell F6) being less thar alance is less than three tii	ed in the School District B direct expenditures (cell mes the deficit spending,	udget Form 50-36, beginni f7) by an amount equal tc the district must adopt an	ing with page 20. A plan is o or greater than one-thirc d submit an original budge	required when the (1/3) of the ending t/amended budget
က	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	to balance the shortfall wit	hin the next three years.			
4	1	uires a Deficit Reduction Pl	an, and one was submitte	Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	budget is not required.	
2	- If the Annual Financial Report requires a deficit reducton plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.	reducton plan even though	the FY2021 budget does	not, a completed deficit r	eduction plan is still requir	ed.
<u> </u>		DEFICIT AFR SUMIMA (All AFR pages must be c	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	oerating Funds Only following calculation)		
			OPERATIONS &		Constitution of the Consti	AND THE RESIDENCE AND THE PROPERTY OF THE PROP
^	Description	EDUCATIONAL FUND (10)	MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
. ∞	Direct Revenues	12,339,761	651,826	530,354	73,084	13,595,025
0	Direct Expenditures	10,945,555	855,639	663,858		12,465,052
9	Difference	1,394,206	(203,813)	(133,504)	73,084	1,129,973
=	Fund Balance - June 30, 2019	8,855,476	1,640,318	613,493	2,200,114	13,309,401
12						
13		••••	Ŗ	lanced - no deficit red	Balanced - no deficit reduction plan is required.	
4	·····					
15						

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

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2020

	217-774-9587 217-774-9589
62	CPA FIRM TELEPHONE NUMBER FAX NUMBER
PANA	NAME OF AUDIT SUPERVISOR CORY A. BROWN
14 E MAIN STREET	E-MAIL ADDRESS: mybkcpas@consolidated.net
(Street and/or P.O. Box, City, State, Zip Code)	
ADDRESS OF AUDITED ENTITY	SHELBYVILLE
JASON BAUER	MOSE, YOCKEY, BROWN & KULL, LLC 230 N MORGAN, PO BOX 317
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM
PANA COMMUNITY UNIT SCHOOL DISTR 10-011-0080-26	066-003845
DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER

THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ BE INCLUDED IN THE SINGLE AUDIT REPORT:

and the second s	A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
an (America)	Financial Statements including footnotes (Title 2 CFR §200.510 (a))
James and the second	Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
	Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
And an evaluate	Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
and the second second	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
Santana and Santan	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
	Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
THE FOLLOWIN	G INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
annound of the state of the sta	A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
	A Copy of each Management Letter

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565

Tel: 217.774.9587 Fax: 217.774.9589

Email: mybkcpas@consolidated.net

MYBSK
MOSE, YOCKEY, BROWN & KULL, LLC

KENT D. KULL, CPA CORY A. BROWN, CPA

ROBIN R. YOCKEY, CPA

Certified Public Accountants

WILLIAM R. MOSE, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Pana Community Unit School District 8
Pana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Pana Community Unit School District 8's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pana Community Unit School District 8's major federal programs for the year ended June 30, 2020. Pana Community Unit School District 8's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Pana Community Unit School District 8's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles*, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pana Community Unit School District 8's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Pana Community Unit School District 8's compliance.

Opinion on Each Major Federal Program

In our opinion, Pana Community Unit School District 8 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Pana Community Unit School District 8 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pana Community Unit School District 8's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pana Community Unit School District 8's internal control over compliance.

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

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

Pana Community Unit School District 8's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Pana Community Unit School District 8's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mose, Yorkey, Brown + Kull, LLC.

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

December 8, 2020

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2020

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	1,249,447
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities ICR Computation 30, Line 11	Account 2200		60,142
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	According a finite season in the contract of t	(77,895)
AFR TOTAL FEDERAL REVENUES:		A ANNO PORTO DE COMPANSA EN ANTO PORTO DE COMPANSA DE	1,231,694
ADJUSTMENTS TO AFR FEDERAL REVENUE A	AMOUNTS:		
Reason for Adjustment:			
		W will and Arth water and Arth	पड़े, 348 कर पढ़े, 400 100 पढ़े, 345 000 पढ़ें, 350 500 पढ़े 40 जा गांव 100 कर पढ़े 100 कर पढ़ें 44
		A A MAY FREE THIS COMP TORK THIS ACTU VIOLE SIZES ASSET THESE THAN	ent was seen dust van die neut van die neut van de van de van de van de van de van de van de van de van de van De van de van de van de van de van de van de van de van de van de van de van de van de van de van de van de v
		If her too, this pile took yill may had took took the cold. Which has are took took took took took took took too	and from the last took part for the last per control to the first to the last to the control took and the last too the last took for the l
ADJUSTED AFR FEDERAL REVENUES		* ** *** *** *** *** *** *** *** *** *	1,231,694
Total Current Year Federal Revenues Reporte Federal Revenues	ed on SEFA: Column D	\$	1,231,695
Adjustments to SEFA Federal Revenues:		SHAMING THE PROPERTY OF THE PR	a de acesticida en de serven en en entre entre in en en en en en en en en en en en en en
Reason for Adjustment: Rounding Differences		\$	(1)
		A have been soon and and and and and and and and and an	of this was and the time that the had the time that the time that the time that the time that the time that the time that the time time that the time time time time time time time tim
		A any was and also and and any and was and any well and any and any and any and any and any any any any any any any any any any	de par men tale des par tale par com une par laire com une tale par des des tales des la tale des par tale par A men del tale dels auto tale par une une une des par la mes par tale des tales des des mes des la tale par
		IF YELD THE AND THE THE WAY THE WAY THE AND TH	t and any work with which were are were that half were well and which were that whe will have well and
	ADJUSTED SEFA FEDERAL REVENUE:	\$ ~~mmenimmen-massic-news-accommen	1,231,694
	DIFFERENCE:	\$ newsorran-van-vanamentinger-vers-assistance-vanamentinger-	ORENONDOT, AREILANDONOMO, ROPERTA GLARAS, E. L. MARRIE MARIE LING VOTAN L'ARRIVANCE.

		ISBE Project#	Receipts/	Receipts/Revenues		Expenditure/Disbursements ⁴)isbursements ⁴				***************************************
Federal Grantor/Pass-Through Grantor	······································	MANGAR SLAVE	MANAGEMENT			Year	**	Year		Final	
	CFDA	*********	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20		Encumb.	(E)+(E)+(G)	lagnna
U. S. Department of Education					(5)	Sugrecipients	Ξ	Subrecipients	(9)	(H)	(3)
								# 25 TM 1800 Page 14 A			***************************************
Door of the state										- New York of the Control of the Con	
Passed through Illinois State Board of Education				obiologypyyyy				**************************************	, mi		
Title VI - Rural Education Initiative Program	84.3588	2019-4107	39		39						
	*************	en en en en en en en en en en en en en e			* TOUR PROTEINS					8	39
								2000			And the second s
Passed through Illinois State Board of Education											
Title I - School Improvement & Accountability	84.010	2019-4331	13,350	112	13.350		113				
Title I - Low Income	84.010A	2019-4300	301,663	61,069	324.339		38 393			13,462	15,000
Title I - Low Income	84.010A	2020-4300		287.670			500 500			362,/32	372,643
Total Title I			315,013	348,851	337.689		385 117	C		347,607	499,444
							777/000)	723,801	
Passed through Illinois State Board of Education				***************************************							
Tttle II - Teacher Quality	84.367A	2019-4932	60,384	12,220	65,086		7.518			NO2 CZ	986.00
Title II - Teacher Quality	84.367A	2020-4932	min meneral ang di	50,832			62,285			72,004	30,348
Total Title II -Teacher Quality			60,384	63,052	980'59	0	69,803	0	0	134 889	000,014
			enerolomen.	AU-ENGAMENT	***************************************	etalista karina nagaw	All Andrews Process	a de antico punto			

^{• (}M) Program was audited as a major program as defined by §200.518.

The accompanying notes are an integral part of this schedule.

2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable,

^{*}Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

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³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule, \$200.510 (b)(2) other identifying number.

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

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

		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/D	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor						Year		Year		ii.	
	CFDA		Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Passed through Illinois State Board of Education				6		Supercheurs	4	* Subrecipients E.	(9)	Ξ	6
(M) Federal - Spec Ed - IDEA Room & Board	84.027A	2019-4625	111.503	75.359	125 786		370.53				
(M) Federal - Spec Ed - IDEA Room & Board	84.027A	2020-4625					130 008			186,862	N/A
(M) Federal - Spec Education - IDEA - Flow Through	84.027	2020-4620		226,609			300,272		24 633	130,008	A/A
Passed through Mid-State Special Education									770,17	277,634	392,469
(M) Federal - Spec Education - IDEA - Flow Through	84.027	2019-4620	15,028		15,028					15,028	15 000
Total Federal - Special Education - IDEA			126,531	301,968	140,814	0	491,356	0	21 627	653 707	220
	**********	· levega diligina su	ich-square.	U CATALLE						20,/000	
Passed through Illinois State Board of Education											
(M) Federal - Spec Education - IDEA - Pre-school	84.173	2020-4500		7,642			8,961		1.068	10.029	16 379
	- matukama		**************************************		-Ni-math a righta com	***************************************					
Total Special Education Cluster			126,531	309,610	140,814	0	500,317	0	22.690	663 821	
				Part of the Application	May rest (Section 1)	- Parlamenta (Section 1997)					
Passed through Bond-Fayette-Effingham-Christian- Montgomery EFE 140											-
CTE - Basic Grants to States	84.048	2019-4770		10,766	10,766	***************************************	4.555	e e e e e e e e e e e e e e e e e e e		15.321	16 100
CTE - Basic Grants to States	84.048	2020-4770	economica de esta	1,195			4,835			4 835	16.422
Total CTE - Basic Grants to States			0	11,961	10,766	0	068'6	0	0	20,156	
		week the many	***************************************	**********	Marith Policy Assista	***************************************	# WWW ART		distriction	***************************************	
Passed through Illinois State Board of Education											
Education Stabilization Fund	84.425D	2020-4998		and a second	***************************************		30.220			30.220	301 607
	777-10	90004-0707	Ann-				30,220	Chica	2000	8	027

^{• (}M) Program was audited as a major program as defined by §200.518.

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	***************	Budget		=	EVE AMARIAN	2,000			16,299										
	- thrown area	Bur			North Photographic	2,(16,			- (-4mmeter)				***************************************			*******************************
	Final	Status	(E)+(F)+(G)	(H)		1,872			14,745		1,589,543								
		Obligations/	Encumb.	(e)							22,690				***************************************	arcanto arquesto.			
	Year	7/1/19-6/30/20	Pass through to	Subrecipients						10000000000000000000000000000000000000	O			A this sector value as	***************************************	en deservativas (enthe and some is	ACT Summer A. Co. Gallary	
Expenditure/Disbursements ⁴	Nakata nya	Year	7/1/19-6/30/20	E)	The Control of the Co		~0000000000000000000000000000000000000		14,745		1,010,587								
Expenditure/	Year	7/1/18-6/30/19	Pass through to	Subjections							0						and the second of the second		
,		Year	7/1/18-6/30/19	(5)	minoria deservado.	1,872				WWW.mandlesscool	556,266		**************************************	international physics (in	over-necessary and a second	in the control of the	***************************************	***************************************	
Receipts/Revenues		Year	7/1/19-6/30/20	5							733,474				***************************************	т династичной под под под под под под под под под под			
Receipts/	en at we	Year	7/1/18-6/30/19	(2)		1,872					503,839				erecourse enecual	*#####################################			
ISBE Project #		(1st 8 digits)	or Contract #3	(a)		2019-4920			2020-4400										
		CFDA	Number ²	3		84.196		**************************************	84.424		ent Company and The	***************************************		79*41:01 *49*81:03 309***	a a an an an an an an an an an an an an	grek takekanananza	oranga (projection)	THE A COMPRESSION OF	
	Federal Grantor/Pass-Through Grantor	Selvende Selvende	Program or Cluster Title and Maior Program Decignation	major riogiam Designation	Passed through Regional Office of Education #3	Education for Homelsss Children and Youth		Passed through Illinois State Board of Education	Title IVA Student Support & Academic Enrich		Total U. S. Department of Education								darih hibbani

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/D	Expenditure/Disbursements				
Federal Grantor/Pass-Through Grantor	-	tine sendore are				Year		Year	A to Principal	Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #³ (B)	7/1/18-6/30/19 (C)	7/1/19-6/30/20 (D)	7/1/18-6/30/19 (E)	Pass through to Subrecipients	7/1/19-6/30/20 (F)	Pass through to Subrecipients	Encumb.	(E)+(F)+(G)	3
U.S. Department of Agriculture	~~										
Child Nutrition Cluster											
Passed through U. S. Department of Defense											
(M) Fresh Fruits and Vegetables (Non-Cash)	10.555	2020-4250	**************************************	20,073	aning pangangan		20,073			20,073	N/A
Passed through Illinois State Board of Education	· water old and con-				reactive person efficien						
(M) Commodity Credit (Non-Cash)	10.555	2020-4250		40,069			40,069			40,069	N/A
(M) National School Lunch Program	10.555	2019-4210	289,763	62,663	289,763		62,663			352,426	N/A
(M) National School Lunch Program	10.555	2020-4210		202,606			202,606			202,606	N/A
Total National School Lunch Program	with the same of t		289,763	325,411	289,763	0	325,411	0	0	615,174	
	and the second	Anna de guerranno		***************************************							
Passed through Illinois State Board of Education	4.0 Cospherical Strategy		***************************************								
(M) School Breakfast Program	10.553	2019-4220	83,619	17,752	83,619	W 47 (B. W. L. V. V. V. V. V. V. V. V. V. V. V. V. V.	17,752			101,371	N/A
(M) School Breakfast Program	10.553	2020-4220	**************************************	60,486	The Park State Control of the Contro		60,486			60,486	N/A
Total School Breakfast Program			83,619	78,238	83,619	۵	78,238	0	0	161,857	
			***************************************	······································			acra Manague	-M			
				TO AND AND SHEET STATE OF THE SHEET SHEET STATE OF THE SHEET STATE OF THE SHEET STATE OF THE SHEET STATE OF THE SHEET STATE OF THE SHEET STATE OF THE SHEET STATE OF					**************************************	reference at management	

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^{• (}M) Program was audited as a major program as defined by §200.518.

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		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/L	Expenditure/Disbursements ⁴				***************************************
Federal Grantor/Pass-Through Grantor	was Vive serges		· Probactor	печтро до посе	***	Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	;
Wajor Program Designation	(V)	(g)	2	(a)	(e)	Subrecipients	(F)	Subrecipients	(9)	(H)	=
Passed through Illinois State Board of Education			OF ORDER 34					von anne gare g			
(M) Summer Food Service Program	10.559	2020-4225		70,086	yvarigueenee.moon		70,086			70,086	N/A
								**************************************		Access value	
Total U. S. Department of Agriculture/Child Nutrition Cluster			373,382	473,735	373,382	0	473,735	0	0	847,117	
				MARKET MARKET STATE OF THE STAT	-9000-9000-9000-90			900-40,000-004			
U.S. Department of Health and Human Services											***************************************
				, i i shake we war a	general Action Agency (c. a.g.	Property of the second					
Passed through Illinois Department of Healthcare and Family Services											
Medicaid Matching Administrative Outreach	93.778	2019-4991	15,018	4,271	19,289			***************************************		19,289	N/A
Medicaid Matching Administrative Outreach	93.778	2020-4991		20,215	**************************************		31,366	***************************************		31,366	N/A
Total U. S. Department of Health and Human Services/Medicaid Matching Administrative Outreach		THE STATE OF THE S	15,018	24,486	19,289	0	31,366	Transition or the Stronger Associated	0	50,655	
					A						
Total Federal Financial Assistance			892,239	1,231,695	948,937	0	1,515,688	0	22,690	2,487,315	
			ANTIQUE ALBERT				TOTO COLUMN BACK	Announcement of the Control of the C	OMES PROPERTY AND ASSESSMENT OF THE PROPERTY AND ASSESSMENT OF THE PROPERTY AND ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY ASSESSMENT OF THE PROPERTY OF THE PROPERTY ASSESSMENT OF THE PROPERTY OF THE PROPERT	313 30 30 30 30 30 30 30 30 30 30 30 30 30	
	4 - T T T T T T T T T T T T T T T T T T			***************************************					M. WALLOW FELLOWS, S.	Antonia Brancia	
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outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.
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PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Pana Community Unit School District 8 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs ⁶			
Auditee elected to use 10% de minimis cost rate?	Υ	'ES	X NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Pana Community Unit Schofollows:	ool Didstrict 8 provided	federal awards to subre	Alternation and Control of the State of the
Program Title/Subrecipient Name	Federal	Amount Provid	
The state of the s	CFDA Number	Subrecipie	nt
None	Committee Control of English American American American American American American American American American		
The second secon	grad hart rette i Nazira i stranjenja koji i servenim deli seprim anta unavana ne projekti populari populari p		
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	APPRICE SUPPRISONERS AND APPRICATE AND APPRICATE AND APPRICATE AND APPRICATE AND APPRICATE AND APPRICATE AND A		
Note 4: Non-Cash Assistance	- Annual Control of Co		<u> </u>
The following amounts were expended in the form of non-cash assistance by Pana the Schedule of Expenditures of Federal Awards:	Community Unit Schoo	ol District 8 and should	be included in
NON-CASH COMMODITIES (CFDA 10.555)**:	\$40,069		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$20,073	Total Non-Cash	\$60,142
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:			
Property	No		
Auto	No		
General Liability	No		
Workers Compensation	No		
Loans/Loan Guarantees Outstanding at June 30:	No		
District had Federal grants requiring matching expenditures	No		
	(Yes/No)		
** The amount reported here should match the value reported for non-cash Commodities o	n the Indirect Cost Rate Co	omputation page.	

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

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS						
FINANCIAL STATEMENTS Type of auditor's report issued:	Adverse (Unmodified, Qualified, Adverse, Disclaimer)					
INTERNAL CONTROL OVER FINANCIAL • Material weakness(es) identified?	L REPORTING:	YES	X None Reported			
• Significant Deficiency(s) identified to be material weakness(es)?	that are not considered to	YES	X None Reported			
Noncompliance material to the final	ancial statements noted?	CONTRACTOR AND AND AND AND AND AND AND AND AND AND	X NO			
FEDERAL AWARDS INTERNAL CONTROL OVER MAJOR PR • Material weakness(es) identified?		XYES	None Reported			
 Significant Deficiency(s) identified the material weakness(es)? 	hat are not considered to	YES	X None Reported			
Type of auditor's report issued on cor	npliance for major programs:	Commence of the Commence of th	Unmodified (Unmodified, Qualified, Adverse, Disclaimer ⁷)			
Any audit findings disclosed that are a accordance with §200.516 (a)?	required to be reported in	YES Weight all and proposed and	X NO			
IDENTIFICATION OF MAJOR PROGRA	MS: ⁸					
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUS	TER ¹⁰	AMOUNT OF FEDERAL PROGRAM			
84.027 & 84.027A & 84.173	Special Education Cluster		500,317			
10.553 & 10.555 & 10.559	Child Nutrition Cluster		473,735			
	Total Amount Tested as Major		\$974,052			
Total Federal Expenditures for 7/1/19 % tested as Major		\$1,515,688 64.26 %				
Dollar threshold used to distinguish b	etween Type A and Type B programs:	\$750,000	0.00			
Auditee qualified as low-risk auditee?		YES	X_NO			
7 If the audit report for one or mor	e major programs is other than unmodified, indicate the type	of report issued for each	n program.			

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

ied for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

Major programs should generally be reported in the same order as they appear on the SEFA.

When the CFDA number is not available, include other identifying number, if applicable.

The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 PANA, ILLINOIS ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT CONSOLIDATED YEAR END FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2020

CSFA Number	Program Name	State		Fede	ral	C	other	Total
586-44-0414	Title I - Low Income	\$	-	\$ 38	6,000	\$	-	\$ 386,000
586-47-0430	Title II - Teacher Quality		-	6	9,803		-	69,803
586-18-1015	Agriculture Education	2	,677		-		_	2,677
586-44-1082	Title I - School Improvement and Accountability		_		112		_	112
586-44-1588	Title IVA Student Support and Academic Enrichment		-	1	4,745		_	14,745
586-18-0407	National School Lunch Program		-	26	5,269		-	265,269
586-18-0410	Summer Food Service Program		-	7	0,086		-	70,086
586-18-0406	School Breakfast Program		-	7	8,238		-	78,238
586-57-0420	Fed Sp. Ed Pre-School Flow Through		_		8,961		_	8,961
586-64-0417	Fed - Sp Ed - IDEA - Flow Through		-	30	0,272		-	300,272
586-82-1466	Fed - Sp Ed - IDEA - Room and Board		-	19	1,084		•	191,084
586-18-2330	Non-Cash Commodity Value		_	6	0,142		_	60,142
478-00-0251	Medical Assistance Program		-		1,366		_	
586-43-2431	Federal Programs - Emergency Relief		-		0,220		-	31,366 30,220
	Other grant programs and activities	56,	355	\$	9,390		-	65,745
	All other costs not allocated					13	,665,013	 13,665,013
	TOTALS	\$ 59,	032	\$ 1,518	5,688	\$ 13	,665,013	\$ 15,239,733

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS						
1. FINDING NUMBER: ¹¹	2020-	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?		
3. Criteria or specific requirement No Findings Noted			in the section of the			
4. Condition		mellan, dana kumpunan kehin biran, kembalan 2002 dan kehin kehin ke dalah dibahan kenangan kehina kenangan ber				
5. Context ¹²						
6. Effect						
7. Cause						
8. Recommendation						
9. Management's response ¹³						
¹¹ A suggested format for assigning r						

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

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

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

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

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

validand a publicamentation pure dans allow solds (quited also polyhamentarion and photosed at the distinction date (that the s	SE	CTION I	II - FEDERAL AWARD FINDING	GS AND QUE	STIONED CO	OSTS
1. FINDING NUMBER: ¹⁴	2020-	001	2. THIS FINDING IS:	Control of the Contro	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name and Yo	ear:		Federal- Spec Educat	ion- IDEA -	Flow Throu Pre-Sch	gh & Federal - Spec Education - IDEA - ool
4. Project No.:	***		2020-4620 & 2020-4600	MAA AMERIKAN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN KATANIN K	5. CFDA No.:	
6. Passed Through:	***				Board of Ed	
7. Federal Agency:	***	PH-PH-Silvenson out as p. s.		. S. Depart	ment of Ed	ucation
Internal controls over com District personnel before t 9. Condition ¹⁵	pliance for i	reporti	ng federal expenditures re	quire the r	eview and a	pproval of expenditure reports by
The Special Education Join submitting expenditure replaced knowledge, input, review,	ports to the	Illinois	District is a member of was State Board of Education	s remotely on the Dist	accessing th	ne District's general ledger and f without District personnel's
10. Questioned Costs ¹⁶ None	THE COLUMN THE COLUMN	mana e esperado de esperado com es		Ward N. & Albandon Proposition Communication Communications (Communication Communication ndida uma kabupunki ilian integris in veneni kebasan		
11. Context ¹⁷ The finding pertains to Pro School during fiscal year 20	ject Year 20 020.	20 Fed	eral- Spec Education- IDEA	- Flow Thr	ough and F	ederal - Spec Education - IDEA - Pre-
12. Effect Although the District did not their submission for reimboubmitted expenditure rep	ursement. II	nonex	isting expenditures during on, numerous expenditur	; fiscal year es were cla	2020, this v	was not verified by the District prior to correct functions and objects on the
13. Cause The District changed Special expenditure reporting productions.	al Education cess.	Joint A	Agreements on July 1, 2019	9 and the n	ew Joint Ag	greement has a significantly different
14. Recommendation District personnel should, a Joint Agreement personne	at minimum I to the Illino	, reviev	v and approve all expendit e Board of Education.	ture report	s prior to th	neir submission by Special Education
15. Management's response 18 Management will impleme	nt the audit	or's red	commendation.	ми поверно выполнения поверхного	merenak dibin beranda gizandarak dibinak canada kanada kanada kanada kanada kanada kanada kanada kanada kanada	
	Section of the sectio	remains an orange state, and a rest residence in all for		PORKT AND STRUCTURE THE STRUCTURE AND STRUCT	(A. Marine Marine and A. Marin	Announced with facts or oppositions and when we would need to supplie to be defined as we did not be supplied to the contract of the contract

¹⁴ See footnote 11.

Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

ldentify questioned costs as required by §200.516 (a)(3 - 4).

See footnote 12.

To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

PANA COMMUNITY UNIT SCHOOL DISTRICT 8 10-011-0080-26

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2020

[If there are no prior year audit findings, please submit schedule and indicate NONE]

Finding Number

Condition

2019-001 The District does not have written policies in place to

ensure the District does not use a vendor that is debarred or suspended by the federal government.

<u>Current Status²⁰</u> Corrective Action Taken

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

Pana Community Unit School Dist. No. 8

14 East Main Street P.O. Box 377 Pana, IL 62557

Be A Part of the Pride

TELEPHONE: 217-562-1500 FAX: 217-562-1501

10-011-0080-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2020

Corrective Action Plan

Finding No.:

2020- 001

Condition:

The Special Education Joint Agreement the District is a member of was remotely accessing the District's general ledger and submitting expenditure reports to the Illinois State Board of Education on the District's behalf without District personnel's knowledge, input, review, or approval.

Plan:

District personnel should, at minimum, review and approve all expenditure reports prior to their submission by Special Education Joint Agreement personnel to the Illinois State

Board of Education.

Anticipated Date of Completion:

06/30/2021

Name of Contact Person:

Jason Bauer

Management Response:

Management will implement the auditor's recommendation.

Jason Bauer, Superintendent

Date

12/8/2020

Board of Education
Wilfred C. Beyers III, President
Doug Kirkbride, Vice President
Craig Deere, Secretary
Anne Dorn
Kyle Anderson
Mark Beyers
James Moon

Jason Bauer, Superintendent



Principals
Senior High, Casey Adam
Assistant Principal, Heath Strom
Junior High, Juletta Eilis
Lincoln, Kelly Miliburg
Washington, Cherl Wysong
Adam Haston – Athletic Director