

COMMUNITY UNIT SCHOOL
DISTRICT No. 2
Bluffs, Illinois
ANNUAL FINANCIAL REPORT

For the Year Ended
June 30, 2020

Due to ROE on Thursday, October 15, 2020
 Due to ISBE on Monday, November 16, 2020
 SD/JA20

School District
 Joint Agreement

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

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

School District/Joint Agreement Information
 (See instructions on inside of this page.)

School District/Joint Agreement Number:
01-086-0020-26
 County Name:
Scott & Morgan
 Name of School District/Joint Agreement:
Community Unit School District No. 2
 Address:
100 West Rockwood
 City:
Bluffs
 Email Address:
bkaufman@bluffs-school.com
 Zip Code:
62621

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Kevin Blankenship
 Email Address:
kblankenship@bluffs-school.com
 Telephone:
217-754-3351 Fax Number:
217-754-3908
 Signature & Date:

Accounting Basis:

CASH
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000? YES
 YES NO Is all Single Audit Information completed and attached? YES
 YES NO Were any financial statement or federal award findings issued? YES

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

ISBE Form SD50-35/JA50-60 (05/20-version1)

Certified Public Accountant Information

Name of Auditing Firm:
Zumbahten, Eyth, Surratt, Foote & Flynn, Ltd.
 Name of Audit Manager:
Suzanne Steckel
 Address:
1395 Lincoln Ave
 City:
Jacksonville State:
IL Zip Code:
62650
 Phone Number:
217-245-5121 Fax Number:
217-243-3356
 IL License Number (9 digit):
066-004993 Expiration Date:
11/30/2021
 Email Address:
ssteckel@zeiscpa.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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).

TABLE OF CONTENTS

| | TAB Name | AFR Page No. |
|--|---------------------------|--------------|
| Auditor's Questionnaire..... | Aud Quest | 2 |
| Comments Applicable to the Auditor's Questionnaire..... | Aud Quest | 2 |
| Financial Profile Information | FP Info | 3 |
| Estimated Financial Profile Summary..... | Financial Profile | 4 |
| Basic Financial Statements | | |
| Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position | Assets-Liab | 5 - 6 |
| Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)..... | Acct Summary | 7 - 8 |
| Statements of Revenues Received/Revenues (All Funds)..... | Revenues | 9 - 14 |
| Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)..... | Expenditures | 15 - 22 |
| Supplementary Schedules | | |
| Schedule of Ad Valorem Tax Receipts..... | Tax Sched | 23 |
| Schedule of Short-Term Debt/Long-Term Debt | Short-Term Long-Term Debt | 24 |
| Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures..... | Rest Tax Levies-Tort Im | 25 |
| Statistical Section | | |
| Schedule of Capital Outlay and Depreciation..... | Cap Outlay Deprec | 26 |
| Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation..... | PCTC-OEPP | 27 - 28 |
| Indirect Cost Rate - Contracts paid in Current Year..... | Contracts Paid in CY | 29 |
| Indirect Cost Rate - Computation..... | ICR Computation | 30 |
| Report on Shared Services or Outsourcing | Shared Outsourced Serv. | 31 |
| Administrative Cost Worksheet | AC | 32-33 |
| Itemization Schedule | ITEMIZATION | 34 |
| Reference Page | REF | 35 |
| Notes, Opinion Letters, etc | Opinion-Notes | 36 |
| Deficit Reduction Calculation | Deficit AFR Sum Calc | 37 |
| Audit Checklist/Balancing Schedule | AUDITCHECK | - |
| Single Audit Section | | |
| Annual Federal Compliance Report..... | 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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 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.
- 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 embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - 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 necessary.
 - 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.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion 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.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

Date:

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

| Account Name | 3100 | 3120 | 3500 | 3510 | 3950 | Total |
|---|------|------|------|------|------|-------|
| Deferred Revenues (490) | | | | | | |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) | | | | | | \$- |
| Direct Receipts/Revenue | | | | | | |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) | | | | | | \$- |
| 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:

#14 - The original and amended FY2020 budgets were not submitted to ISBE until August 2020.

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.

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.

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.
Signature

11/19/2020
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

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|--|---|--------------------------|-------------------------------------|----------------|----------------------|----------------|--------------|----------------------|---|---|---|---|
| 1 | FINANCIAL PROFILE INFORMATION | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | <i>Required to be completed for School Districts only.</i> | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50) | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | Tax Year 2019 | | | Equalized Assessed Valuation (EAV): | | | | | 25,733,088 | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Educational | | Operations & Maintenance | | Transportation | | Combined Total | | Working Cash | | | | |
| 10 | Rate(s): 0.027202 | | + 0.007500 | | + 0.002000 | | = 0.036700 | | 0.000500 | | | | |
| 11 | | | | | | | | | | | | | |
| 13 | B. Results of Operations * | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | Receipts/Revenues | | | Disbursements/ Expenditures | | Excess/ (Deficiency) | | Fund Balance | | | | | |
| 16 | 3,132,081 | | | 2,821,348 | | 310,733 | | 1,901,569 | | | | | |
| 17 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | C. Short-Term Debt ** | | | | | | | | | | | | |
| 21 | CPPRT Notes | | TAWs | | TANs | | TO/EMP. Orders | | EBF/GSA Certificates | | | | |
| 22 | 0 | | + 0 | | + 0 | | + 0 | | + 0 | | | | |
| 23 | Other | | Total | | | | | | | | | | |
| 24 | 0 | | = 0 | | | | | | | | | | |
| 25 | ** The numbers shown are the sum of entries on page 24. | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
| 28 | D. Long-Term Debt | | | | | | | | | | | | |
| 29 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | <input type="checkbox"/> a. 6.9% for elementary and high school districts, | | 3,551,166 | | | | | | | | | | |
| 32 | <input checked="" type="checkbox"/> b. 13.8% for unit districts. | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | Long-Term Debt Outstanding: | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| 36 | c. Long-Term Debt (Principal only) | | Acct | | | | | | | | | | |
| 37 | Outstanding:..... | | 511 | | 2,259,000 | | | | | | | | |
| 38 | | | | | | | | | | | | | |
| 40 | E. Material Impact on Financial Position | | | | | | | | | | | | |
| 41 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. | | | | | | | | | | | | |
| 42 | Attach sheets as needed explaining each item checked. | | | | | | | | | | | | |
| 44 | <input type="checkbox"/> Pending Litigation | | | | | | | | | | | | |
| 45 | <input type="checkbox"/> Material Decrease in EAV | | | | | | | | | | | | |
| 46 | <input type="checkbox"/> Material Increase/Decrease in Enrollment | | | | | | | | | | | | |
| 47 | <input type="checkbox"/> Adverse Arbitration Ruling | | | | | | | | | | | | |
| 48 | <input type="checkbox"/> Passage of Referendum | | | | | | | | | | | | |
| 49 | <input type="checkbox"/> Taxes Filed Under Protest | | | | | | | | | | | | |
| 50 | <input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) | | | | | | | | | | | | |
| 51 | <input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize) | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | | |
| 53 | Comments: | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

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>

District Name: Community Unit School District No. 2
District Code: 01-086-0020-26
County Name: Scott & Morgan

| | | | | | | | | |
|---|--------------|--------------|--------------|-------------------|---------------|--------------|-------------------|---------------|
| 1. Fund Balance to Revenue Ratio: | Total | Ratio | Score | Weight | Value | Score | Weight | Value |
| Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | 1,901,569.00 | 0.607 | 4 | 0.35 | 1.40 | | | |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | 3,132,081.00 | | | | | | | |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | 0.00 | | | | | | | |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | |
| 2. Expenditures to Revenue Ratio: | Total | Ratio | Score | Adjustment | Weight | Score | Adjustment | Weight |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | 2,821,348.00 | 0.901 | 4 | 0 | 0.35 | | | |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | 3,132,081.00 | | | | | | | |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | 0.00 | | | | | | | |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | |
| Possible Adjustment: | 0 | | | | 1.40 | | | |

| | | | | | | | | |
|---|--------------|-------------|--------------|---------------|--------------|--------------|---------------|--------------|
| 3. Days Cash on Hand: | Total | Days | Score | Weight | Value | Score | Weight | Value |
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | 1,901,806.00 | 242.66 | 4 | 0.10 | 0.40 | | | |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | 7,837.08 | | | | | | | |

| | | | | | | | | |
|--|--------------|----------------|--------------|---------------|--------------|--------------|---------------|--------------|
| 4. Percent of Short-Term Borrowing Maximum Remaining: | Total | Percent | Score | Weight | Value | Score | Weight | Value |
| Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) | 0.00 | 100.00 | 4 | 0.10 | 0.40 | | | |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | 802,743.68 | | | | | | | |

| | | | | | | | | |
|---|--------------|----------------|--------------|---------------|--------------|--------------|---------------|--------------|
| 5. Percent of Long-Term Debt Margin Remaining: | Total | Percent | Score | Weight | Value | Score | Weight | Value |
| Long-Term Debt Outstanding (P3, Cell H37) | 2,259,000.00 | 36.38 | 2 | 0.10 | 0.20 | | | |
| Total Long-Term Debt Allowed (P3, Cell H31) | 3,551,166.14 | | | | | | | |

Total Profile Score: 3.80 *

Estimated 2021 Financial Profile Designation: RECOGNITION

* 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.

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------|---------------------|-------------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|-------------------------------------|
| | ASSETS (Enter Whole Dollars) | Acct. # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 1,305,408 | 461,341 | 60,308 | 30,928 | 46,826 | 54,226 | 104,129 | 136,602 | 102,965 |
| 5 | Investments | 120 | | | | | | | | | |
| 6 | Taxes Receivable | 130 | | | | | | | | | |
| 7 | Interfund Receivables | 140 | | | | | | | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | | | | | | | |
| 9 | Other Receivables | 160 | | | | | | | | | |
| 10 | Inventory | 170 | | | | | | | | | |
| 11 | Prepaid Items | 180 | | | | | | | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | | | | | | | |
| 13 | Total Current Assets | | 1,305,408 | 461,341 | 60,308 | 30,928 | 46,826 | 54,226 | 104,129 | 136,602 | 102,965 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | | | | | | | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | | | | | | | |
| 27 | Other Payables | 430 | 231 | | | 6 | | | | | |
| 28 | Contracts Payable | 440 | | | | | | | | | |
| 29 | Loans Payable | 460 | | | | | | | | | |
| 30 | Salaries & Benefits Payable | 470 | | | | | | | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | | | | | | 138 | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | | | | | | | |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | | | | |
| 34 | Total Current Liabilities | | 231 | 0 | 0 | 6 | 0 | 0 | 0 | 138 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | 50,000 | | | 8,153 | 54,226 | | | |
| 38 | Reserved Fund Balance | 714 | 24,090 | 411,341 | 60,308 | 30,922 | 38,673 | 104,129 | | 136,464 | 102,965 |
| 39 | Unreserved Fund Balance | 730 | 1,281,087 | | | | | | | | |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 1,305,408 | 461,341 | 60,308 | 30,928 | 46,826 | 54,226 | 104,129 | 136,602 | 102,965 |

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

| 1 | A | | | | B | L | M | N |
|----|---|---------|-------------|----------------------|------------------------|-----------|-----------|---|
| | ASSETS (Enter Whole Dollars) | | | | | | | |
| 2 | | Acct. # | Agency Fund | General Fixed Assets | General Long-Term Debt | | | |
| 3 | CURRENT ASSETS (100) | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 66,048 | | | | | |
| 5 | Investments | 120 | | | | | | |
| 6 | Taxes Receivable | 130 | | | | | | |
| 7 | Interfund Receivables | 140 | | | | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | | | | |
| 9 | Other Receivables | 160 | | | | | | |
| 10 | Inventory | 170 | | | | | | |
| 11 | Prepaid Items | 180 | | | | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | | | | |
| 13 | Total Current Assets | | 66,048 | | | | | |
| 14 | CAPITAL ASSETS (200) | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | |
| 16 | Land | 220 | | 10,000 | | | | |
| 17 | Building & Building Improvements | 230 | | 4,235,045 | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | 20,250 | | | | |
| 19 | Capitalized Equipment | 250 | | 820,974 | | | | |
| 20 | Construction in Progress | 260 | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | 60,308 | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | 2,198,692 | |
| 23 | Total Capital Assets | | | 5,086,269 | | | 2,259,000 | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | |
| 25 | Interfund Payables | 410 | | | | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | | | | |
| 27 | Other Payables | 430 | | | | | | |
| 28 | Contracts Payable | 440 | | | | | | |
| 29 | Loans Payable | 460 | | | | | | |
| 30 | Salaries & Benefits Payable | 470 | | | | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | | | | |
| 33 | Due to Activity Fund Organizations | 493 | | | | 66,048 | | |
| 34 | Total Current Liabilities | | | | | 66,048 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | 2,259,000 | |
| 37 | Total Long-Term Liabilities | | | | | | 2,259,000 | |
| 38 | Reserved Fund Balance | 714 | | | | | | |
| 39 | Unreserved Fund Balance | 730 | | | | | | |
| 40 | Investment in General Fixed Assets | | | | | 5,086,269 | | |
| 41 | Total Liabilities and Fund Balance | | 66,048 | 5,086,269 | | | 2,259,000 | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 987,139 | 532,851 | 322,196 | 48,857 | 69,377 | 49,537 | 12,615 | 118,725 | 12,564 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | STATE SOURCES | 3000 | 1,006,563 | 50,000 | 0 | 162,166 | 0 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 331,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 2,325,592 | 582,851 | 322,196 | 211,023 | 69,377 | 49,537 | 12,615 | 118,725 | 12,564 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 981,497 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 3,307,089 | 582,851 | 322,196 | 211,023 | 69,377 | 49,537 | 12,615 | 118,725 | 12,564 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 1,385,953 | | | | 25,966 | | | | |
| 13 | Support Services | 2000 | 714,611 | 484,660 | | 180,095 | 58,299 | 0 | | 124,167 | 961 |
| 14 | Community Services | 3000 | 799 | 0 | | 0 | 0 | | | | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 55,230 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 279,846 | 0 | 0 | 0 | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 2,156,593 | 484,660 | 279,846 | 180,095 | 84,265 | 0 | | 124,167 | 961 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 981,497 | | | | | | | | |
| 19 | Total Disbursements/Expenditures | | 3,138,090 | 484,660 | 279,846 | 180,095 | 84,265 | 0 | | 124,167 | 961 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 168,999 | 98,191 | 42,350 | 30,928 | (14,888) | 49,537 | 12,615 | (5,442) | 11,603 |
| 21 | OTHER SOURCES/USES OF FUNDS | | | | | | | | | | |
| 22 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS | | | | | | | | | | |
| 24 | Abolishment of the Working Cash Fund ¹² | 7110 | | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | | | | | | | | | |
| 26 | Transfer of Working Cash Fund Interest | 7120 | | | | | | | | | |
| 27 | Transfer Among Funds | 7130 | | | | | | | | | |
| 28 | Transfer of Interest | 7140 | | | | | | | | | |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | | | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | | | | | | | | | |
| 34 | Premium on Bonds Sold | 7220 | | | | | | | | | |
| 35 | Accrued Interest on Bonds Sold | 7230 | | | | | | | | | |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | | | | | | | | | |
| 37 | Transfer to Debt Service to Pay Principal on Capital Leases | 7400 | | | 0 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on Capital Leases | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | | | | | | | | | |
| 43 | Other Sources Not Classified Elsewhere | 7990 | | | 107,458 | | | | | | |
| 44 | Total Other Sources of Funds | | 0 | 0 | 107,458 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 0 | | |
| 48 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 49 | Transfer Among Funds | 8130 | | | | | | | 0 | | |
| 50 | Transfer of Interest | 8140 | | | | | | | | | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | | | | | | | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | | | | | | | | | |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | | | | | | | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | | | | | | | | | |
| 58 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | | | | | | | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | | | | | | | | | |
| 60 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | | | | | | | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | |
| 76 | Total Other Uses of Funds | | 0 | 0 | 0 | 0 | 0 | 107,458 | 0 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 0 | 0 | 107,458 | 0 | 0 | (107,458) | 0 | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 168,999 | 98,191 | 149,808 | 30,928 | (14,888) | (57,921) | 12,615 | (5,442) | 11,603 |
| 79 | Fund Balances - July 1, 2019 | | 1,136,178 | 363,150 | (89,500) | (6) | 61,714 | 112,147 | 91,514 | 141,906 | 91,362 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances - June 30, 2020 | | 1,305,177 | 461,341 | 60,308 | 30,922 | 46,826 | 54,226 | 104,129 | 136,464 | 102,965 |

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|----------------|----------------------------------|--|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | | | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | 1100 | 680,345 | 182,236 | 321,187 | 48,596 | 4,910 | | 12,149 | 117,672 | 12,149 | |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 12,149 | | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 9,719 | | | | | | | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 39,236 | | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | | | | | | | | | |
| 10 | Summer School Purposes Levy | 1170 | | | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | | | | | | | | | | |
| 12 | Total Ad Valorem Taxes Levied By District | | 702,213 | 182,236 | 321,187 | 48,596 | 44,146 | 0 | 12,149 | 117,672 | 12,149 | |
| 13 | PAYMENTS IN LIEU OF TAXES | | | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | | | | | | | | | | |
| 15 | Payments from Local Housing Authorities | 1220 | | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 61,549 | | 500 | | 25,000 | | | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | | |
| 18 | Total Payments in Lieu of Taxes | | 61,549 | 0 | 500 | 0 | 25,000 | 0 | 0 | 0 | 0 | |
| 19 | TUITION | | | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | | | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | | | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | | | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | | | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | | | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | | | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | | | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | | | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | | | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | | | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | | | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | | | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | | | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | | | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | | | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | | | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | | | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | | | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | | | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | | | | | | | | | | |
| 40 | Total Tuition | | 0 | | | | | | | | | |
| 41 | TRANSPORTATION FEES | | | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1400 | | | | | | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1411 | | | | | | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1412 | | | | | | | | | | |
| 45 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | | | | | | | |
| 46 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | | | | | | | |
| 47 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | | | | | | | |
| 48 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | | | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | | | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | | | | | | | |
| 51 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | | | | | | | |
| 52 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | | | | | | | |
| 53 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | | | | | | | |
| | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | | | | | | |
| 63 | Total Transportation Fees | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 6,101 | 1,982 | 509 | | 231 | 181 | 466 | 685 | 415 |
| 66 | Gain or Loss on Sale of Investments | 1520 | | | | | | | | | |
| 67 | Total Earnings on Investments | | 6,101 | 1,982 | 509 | 0 | 231 | 181 | 466 | 685 | 415 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 1,310 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | | | | | | | | | |
| 73 | Sales to Adults | 1620 | | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | | | | | | | | | |
| 75 | Total Food Service | | 1,310 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 12,823 | | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | | | | | | | | | |
| 79 | Fees | 1720 | 2,040 | | | | | | | | |
| 80 | Book Store Sales | 1730 | | | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | | | | | | | | | |
| 82 | Total District/School Activity Income | | 14,863 | 0 | | | | | | | |
| 83 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | 1,060 | | | | | | | | |
| 85 | Rentals - Summer School Textbooks | 1812 | | | | | | | | | |
| 86 | Rentals - Adult/Continuing Education Textbooks | 1813 | | | | | | | | | |
| 87 | Rentals - Other (Describe & Itemize) | 1819 | 5,933 | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | | | | | | | | | |
| 89 | Sales - Summer School Textbooks | 1822 | | | | | | | | | |
| 90 | Sales - Adult/Continuing Education Textbooks | 1823 | | | | | | | | | |
| 91 | Sales - Other (Describe & Itemize) | 1829 | 885 | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | | | | | | | | | |
| 93 | Total Textbook Income | | 7,878 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 95 | Rentals | 1910 | 13,224 | | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | 35,276 | | | | | | | | |
| 97 | Impact Fees from Municipal or County Governments | 1930 | | | | | | | | | |
| 98 | Services Provided Other Districts | 1940 | | | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | 29,737 | | | | | | | | |
| 100 | Payments of Surplus Moneys from TIF Districts | 1960 | 8,986 | | | | | | | | |
| 101 | Drivers' Education Fees | 1970 | 975 | | | | | | | | |
| 102 | Proceeds from Vendors' Contracts | 1980 | | | | | | | | | |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | | | | 49,356 | | | |
| 104 | Payment from Other Districts | 1991 | 94,365 | | | | | | | | |
| 105 | Sale of Vocational Projects | 1992 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|--|--|--------|------------------|-------------------------------|--------------------|---------------------|--|-----------------------|-------------------|-----------|-------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 106 | Other Local Fees (Describe & Itemize) | 1993 | | | | | | | | | |
| 107 | Other Local Revenues (Describe & Itemize) | 1999 | 10,662 | 348,633 | | 261 | | | | | 368 |
| 108 | Total Other Revenue from Local Sources | | 193,225 | 348,633 | 0 | 261 | 0 | 49,356 | 0 | | 368 |
| 109 | Total Receipts/Revenues from Local Sources | 1000 | 987,139 | 532,851 | 322,196 | 48,857 | 69,377 | 49,537 | 12,615 | 118,725 | 12,564 |
| FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | | |
| 110 | Flow-through Revenue from State Sources | 2100 | | | | | | | | | |
| 111 | Flow-through Revenue from Federal Sources | 2200 | | | | | | | | | |
| 113 | Other Flow-Through (Describe & Itemize) | 2300 | | | | | | | | | |
| 114 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | | |
| UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | | |
| 116 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 907,363 | | | 60,000 | | | | | |
| 117 | General State Aid - Hold Harmless/Supplemental | 3002 | | | | | | | | | |
| 118 | Reorganization Incentives (Accounts 3005-3021) | 3005 | | | | | | | | | |
| 120 | General State Aid - Fast Growth District Grant | 3030 | | | | | | | | | |
| 121 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | | | | | | | | | |
| 122 | Total Unrestricted Grants-In-Aid | | 907,363 | 0 | 0 | 60,000 | 0 | 0 | 0 | 0 | 0 |
| RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | | |
| SPECIAL EDUCATION | | | | | | | | | | | |
| 124 | Special Education - Private Facility Tuition | 3100 | | | | | | | | | |
| 125 | Special Education - Funding for Children Requiring Sp ED Services | 3105 | | | | | | | | | |
| 126 | Special Education - Personnel | 3110 | | | | | | | | | |
| 127 | Special Education - Orphanage - Individual | 3120 | | | | | | | | | |
| 128 | Special Education - Orphanage - Summer Individual | 3130 | | | | | | | | | |
| 129 | Special Education - Summer School | 3145 | | | | | | | | | |
| 130 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 131 | Total Special Education | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | | |
| 132 | CTE - Technical Education - Tech Prep | 3200 | | | | | | | | | |
| 133 | CTE - Secondary Program Improvement (CTEI) | 3220 | | | | | | | | | |
| 134 | CTE - WECEP | 3225 | | | | | | | | | |
| 135 | CTE - Agriculture Education | 3235 | 9,585 | | | | | | | | |
| 136 | CTE - Instructor Practicum | 3240 | | | | | | | | | |
| 137 | CTE - Student Organizations | 3270 | | | | | | | | | |
| 138 | CTE - Other (Describe & Itemize) | 3299 | | | | | | | | | |
| 139 | Total Career and Technical Education | | 9,585 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BILINGUAL EDUCATION | | | | | | | | | | | |
| 140 | Bilingual Ed - Downstate - TPI and TBE | 3305 | | | | | | | | | |
| 141 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | | | | | |
| 142 | Total Bilingual Ed | | 0 | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| | Description (Enter whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 146 | State Free Lunch & Breakfast | 3360 | 1,387 | | | | | | | | |
| 147 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 148 | Driver Education | 3370 | 2,028 | | | | | | | | |
| 149 | Adult Ed (from ICCB) | 3410 | | | | | | | | | |
| 150 | Adult Ed - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 151 | TRANSPORTATION | | | | | | | | | | |
| 152 | Transportation - Regular and Vocational | 3500 | | | | 60,082 | | | | | |
| 153 | Transportation - Special Education | 3510 | | | | 42,084 | | | | | |
| 154 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 155 | Total Transportation | | 0 | 0 | | 102,166 | 0 | | | | |
| 156 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 157 | Scientific Literacy | 3660 | | | | | | | | | |
| 158 | Truant Alternative/Optional Education | 3695 | | | | | | | | | |
| 159 | Early Childhood - Block Grant | 3705 | 71,200 | | | | | | | | |
| 160 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| 161 | Chicago Educational Services Block Grant | 3767 | | | | | | | | | |
| 162 | School Safety & Educational Improvement Block Grant | 3775 | | | | | | | | | |
| 163 | Technology - Technology for Success | 3780 | | | | | | | | | |
| 164 | State Charter Schools | 3815 | | | | | | | | | |
| 165 | Extended Learning Opportunities - Summer Bridges | 3825 | | | | | | | | | |
| 166 | Infrastructure Improvements - Planning/Construction | 3920 | | 50,000 | | | | | | | |
| 167 | School Infrastructure - Maintenance Projects | 3925 | | | | | | | | | |
| 168 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 15,000 | 50,000 | 0 | 102,166 | 0 | 0 | 0 | 0 | 0 |
| 169 | Total Restricted Grants-In-Aid | | 99,200 | 50,000 | 0 | 102,166 | 0 | 0 | 0 | 0 | 0 |
| 170 | Total Receipts from State Sources | 3000 | 1,006,563 | 50,000 | 0 | 162,166 | 0 | 0 | 0 | 0 | 0 |
| 171 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 172 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 173 | Federal Impact Aid | 4001 | | | | | | | | | |
| 174 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | | | | | | | | | |
| 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 | Head Start | 4045 | | | | | | | | | |
| 178 | Construction (Impact Aid) | 4050 | | | | | | | | | |
| 179 | MAGNET | 4060 | | | | | | | | | |
| 180 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | | | | | | | | | |
| 181 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | | | | | | | | | | |
| 183 | TITLE V | | | | | | | | | | |
| 184 | Title V - Innovation and Flexibility Formula | 4100 | | | | | | | | | |
| 185 | Title V - District Projects | 4105 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|----------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 186 | Title V - Rural Education Initiative (REI) | 4107 | 25,468 | | | | | | | | |
| 187 | Title V - Other (Describe & Itemize) | 4199 | | | | | | | | | |
| 188 | Total Title V | | 25,468 | 0 | | | | | | | |
| 189 | FOOD SERVICE | | | | | | | | | | |
| 190 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 191 | National School Lunch Program | 4210 | 56,102 | | | | | | | | |
| 192 | Special Milk Program | 4215 | | | | | | | | | |
| 193 | School Breakfast Program | 4220 | 22,791 | | | | | | | | |
| 194 | Summer Food Service Program | 4225 | 92,547 | | | | | | | | |
| 195 | Child Adult Care Food Program | 4226 | | | | | | | | | |
| 196 | Fresh Fruits & Vegetables | 4240 | | | | | | | | | |
| 197 | Food Service - Other (Describe & Itemize) | 4299 | 171,440 | | | | | | | | |
| 198 | Total Food Service | | | | | | | | | | |
| 199 | TITLE I | | | | | | | | | | |
| 200 | Title I - Low Income | 4300 | 80,760 | | | | | | | | |
| 201 | Title I - Low Income - Neglected, Private | 4305 | | | | | | | | | |
| 202 | Title I - Migrant Education | 4340 | | | | | | | | | |
| 203 | Title I - Other (Describe & Itemize) | 4399 | | | | | | | | | |
| 204 | Total Title I | | 80,760 | 0 | | | | | | | |
| 205 | TITLE IV | | | | | | | | | | |
| 206 | Title IV - Safe & Drug Free Schools - Formula | 4400 | 18,280 | | | | | | | | |
| 207 | Title IV - 21st Century Comm Learning Centers | 4421 | | | | | | | | | |
| 208 | Title IV - Other (Describe & Itemize) | 4499 | | | | | | | | | |
| 209 | Total Title IV | | 18,280 | 0 | | | | | | | |
| 210 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 211 | Fed - Spec Education - Preschool Flow-Through | 4600 | | | | | | | | | |
| 212 | Fed - Spec Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 213 | Fed - Spec Education - IDEA - Flow Through | 4620 | | | | | | | | | |
| 214 | Fed - Spec Education - IDEA - Room & Board | 4625 | | | | | | | | | |
| 215 | Fed - Spec Education - IDEA - Discretionary | 4630 | | | | | | | | | |
| 216 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 217 | Total Federal - Special Education | | 0 | 0 | | | | | | | |
| 218 | CTE - PERKINS | | | | | | | | | | |
| 219 | CTE - Perkins - Title IIIE - Tech Prep | 4770 | | | | | | | | | |
| 220 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 221 | Total CTE - Perkins | | 0 | 0 | | | | | | | |
| 222 | Federal - Adult Education | 4810 | | | | | | | | | |
| 223 | ARRA - General State Aid - Education Stabilization | 4850 | | | | | | | | | |
| 224 | ARRA - Title I - Low Income | 4851 | | | | | | | | | |
| 225 | ARRA - Title I - Neglected, Private | 4852 | | | | | | | | | |
| 226 | ARRA - Title I - Delinquent, Private | 4853 | | | | | | | | | |
| 227 | ARRA - Title I - School Improvement (Part A) | 4854 | | | | | | | | | |
| 228 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | | | | | | | | | |
| 229 | ARRA - IDEA - Part B - Preschool | 4856 | | | | | | | | | |
| 230 | ARRA - IDEA - Part B - Flow-Through | 4857 | | | | | | | | | |
| 231 | ARRA - Title IID - Technology-Formula | 4860 | | | | | | | | | |
| 232 | ARRA - Title IID - Technology-Competitive | 4861 | | | | | | | | | |
| 233 | ARRA - McKinney - Vento Homeless Education | 4862 | | | | | | | | | |
| 234 | ARRA - Child Nutrition Equipment Assistance | 4863 | | | | | | | | | |
| 235 | Impact Aid Formula Grants | 4864 | | | | | | | | | |
| 236 | Impact Aid Competitive Grants | 4865 | | | | | | | | | |
| 237 | Qualified Zone Academy Bond Tax Credits | 4866 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| | Description (Enter whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 238 | Qualified School Construction Bond Credits | 4867 | | | | | | | | | |
| 239 | Build America Bond Tax Credits | 4868 | | | | | | | | | |
| 240 | Build America Bond Interest Reimbursement | 4869 | | | | | | | | | |
| 241 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | | | | | | | | | |
| 242 | Other ARRA Funds - II | 4871 | | | | | | | | | |
| 243 | Other ARRA Funds - III | 4872 | | | | | | | | | |
| 244 | Other ARRA Funds - IV | 4873 | | | | | | | | | |
| 245 | Other ARRA Funds - V | 4874 | | | | | | | | | |
| 246 | ARRA - Early Childhood | 4875 | | | | | | | | | |
| 247 | Other ARRA Funds VII | 4876 | | | | | | | | | |
| 248 | Other ARRA Funds VIII | 4877 | | | | | | | | | |
| 249 | Other ARRA Funds IX | 4878 | | | | | | | | | |
| 250 | Other ARRA Funds X | 4879 | | | | | | | | | |
| 251 | Other ARRA Funds Ed Job Fund Program | 4880 | | | | | | | | | |
| 252 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 253 | Race to the Top Program | 4901 | | | | | | | | | |
| 254 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 255 | Title III - Immigrant Education Program (IEP) | 4905 | | | | | | | | | |
| 256 | Title III - Language Inst Program - Limited Eng (LI/LEP) | 4909 | | | | | | | | | |
| 257 | Mckinney Education for Homeless Children | 4920 | | | | | | | | | |
| 258 | Title II - Eisenhower Professional Development Formula | 4930 | | | | | | | | | |
| 259 | Title II - Teacher Quality | 4932 | 7,424 | | | | | | | | |
| 260 | Federal Charter Schools | 4960 | | | | | | | | | |
| 261 | State Assessment Grants | 4981 | | | | | | | | | |
| 262 | Grant for State Assessments and Related Activities | 4982 | | | | | | | | | |
| 263 | Medicaid Matching Funds - Administrative Outreach | 4991 | 4,052 | | | | | | | | |
| 264 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 24,466 | | | | | | | | |
| 265 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | | | | | | | | | |
| 266 | Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State | 4000 | 331,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 267 | Total Receipts/Revenues from Federal Sources | | 331,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 268 | Total Direct Receipts/Revenues | | 2,325,592 | 582,851 | 322,196 | 211,023 | 69,377 | 49,537 | 12,615 | 118,725 | 12,564 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|-------------|------------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|------------------|------------------|
| | Description (Enter whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | 1,031,329 | 1,015,500 |
| 5 | Regular Programs | 1100 | 758,746 | 117,887 | 89,301 | 25,218 | 40,177 | | | | 0 | 43,500 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | | 171,500 |
| 7 | Pre-K Programs | 1125 | 27,107 | 6,460 | | 10,114 | 1,959 | | | | 45,640 | 43,500 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 155,033 | 13,625 | | 5,452 | | | | | 174,110 | 171,500 |
| 9 | Special Education Programs Pre-K | 1225 | | | | | | | | | 0 | 69,000 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 44,916 | 13,253 | | 7,639 | 7,790 | | | | 73,598 | 69,000 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | 0 |
| 13 | CTE Programs | 1400 | | | | | | | | | 0 | 0 |
| 14 | Interscholastic Programs | 1500 | 18,650 | 1,095 | 32,958 | 1,269 | | | | | 53,972 | 54,300 |
| 15 | Summer School Programs | 1600 | | | | | | | | | 0 | 0 |
| 16 | Gifted Programs | 1650 | | | | | | | | | 0 | 0 |
| 17 | Driver's Education Programs | 1700 | 5,194 | 1,225 | 102 | 783 | | | | | 7,304 | 7,100 |
| 18 | Bilingual Programs | 1800 | | | | | | | | | 0 | 0 |
| 19 | Truant Alternative & Optional Programs | 1900 | | | | | | | | | 0 | 0 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | 0 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | | | | 0 | 0 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | 0 |
| 32 | Truant Alternative/Optional Ed Programs - Private Tuition | 1922 | | | | | | | | | 0 | 0 |
| 33 | Total Instruction | 1000 | 1,009,646 | 153,545 | 122,361 | 50,475 | 49,926 | 0 | 0 | 0 | 1,385,953 | 1,360,900 |
| 34 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 35 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 36 | Attendance & Social Work Services | 2110 | | | 29,561 | 232 | | | | | 29,793 | 28,000 |
| 37 | Guidance Services | 2120 | 21,022 | 4,394 | | | | | | | 25,416 | 26,250 |
| 38 | Health Services | 2130 | | | | 1,189 | | | | | 1,189 | 1,200 |
| 39 | Psychological Services | 2140 | | | 47,372 | | | | | | 47,372 | 50,000 |
| 40 | Speech Pathology & Audiology Services | 2150 | 24,538 | 2,576 | | 23 | | | | | 27,137 | 32,050 |
| 41 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 120 | 13 | | | | | | | 133 | 120 |
| 42 | Total Support Services - Pupils | 2100 | 45,680 | 6,983 | 76,933 | 1,444 | 0 | 0 | 0 | 0 | 131,040 | 137,620 |
| 43 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 44 | Improvement of Instruction Services | 2210 | 4,347 | 10,144 | 21,324 | 48 | | | | | 35,863 | 9,000 |
| 45 | Educational Media Services | 2220 | | | 42,620 | | | | | | 42,620 | 40,300 |
| 46 | Assessment & Testing | 2230 | | | | | | | | | 0 | 4,500 |
| 47 | Total Support Services - Instructional Staff | 2200 | 4,347 | 10,144 | 63,944 | 48 | 0 | 0 | 0 | 0 | 78,483 | 53,800 |
| 48 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 49 | Board of Education Services | 2310 | | | 11,778 | 984 | | | | | 12,762 | 10,500 |
| 50 | Executive Administration Services | 2320 | 136,000 | 21,878 | 6,039 | | | | | | 163,917 | 187,600 |
| 51 | Special Area Administration Services | 2330 | | | | | | | | | 0 | 0 |
| 52 | Tort Immunity Services | 2360 - | | | | | | | | | 0 | 0 |
| 53 | Total Support Services - General Administration | 2300 | 136,000 | 21,878 | 17,817 | 984 | 0 | 0 | 0 | 0 | 176,679 | 198,100 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|----------------|----------------|
| | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 54 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 55 | Office of the Principal Services | 2410 | 104,300 | 27,294 | 900 | 74 | | | | | 132,568 | 138,600 |
| 56 | Other Support Services - School Admin (Describe & Itemize) | 2490 | | | | | | | | | 0 | |
| 57 | Total Support Services - School Administration | 2400 | 104,300 | 27,294 | 900 | 74 | 0 | 0 | 0 | 0 | 132,568 | 138,600 |
| 58 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 59 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 60 | Fiscal Services | 2520 | 42,690 | 4,251 | 22,141 | 380 | 11,895 | | | | 81,357 | 71,400 |
| 61 | Operation & Maintenance of Plant Services | 2540 | | | | | | | | | 0 | |
| 62 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | |
| 63 | Food Services | 2560 | 40,240 | 57 | 335 | 73,641 | | | | | 114,273 | 108,600 |
| 64 | Internal Services | 2570 | | | | | | | | | 0 | |
| 65 | Total Support Services - Business | 2500 | 82,930 | 4,308 | 22,476 | 74,021 | 11,895 | 0 | 0 | 0 | 195,630 | 180,000 |
| 66 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 67 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 68 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | |
| 69 | Information Services | 2630 | | | | | | | | | 0 | |
| 70 | Staff Services | 2640 | | | | | | | | | 0 | |
| 71 | Data Processing Services | 2660 | | | | | | | | | 0 | |
| 72 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | Other Support Services (Describe & Itemize) | 2900 | | | | 211 | | | | | 211 | |
| 74 | Total Support Services | 2000 | 373,257 | 70,607 | 182,070 | 76,782 | 11,895 | 0 | 0 | 0 | 714,611 | 708,120 |
| 75 | COMMUNITY SERVICES (ED) | 3000 | | | | 799 | | | | | 799 | |
| 76 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 77 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 78 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 79 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 80 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 81 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 82 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 83 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 84 | Total Payments to Other Govt Units (In-State) | 4100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | |
| 86 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 55,230 | | | 55,230 | 73,000 |
| 87 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | 0 | |
| 88 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | 0 | |
| 89 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | 0 | |
| 90 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 | |
| 91 | Other Payments to In-State Govt Units | 4290 | | | | | | | | | 0 | |
| 92 | Total Payments to Other Govt Units - Tuition (In State) | 4200 | 0 | 0 | 0 | 0 | 0 | 55,230 | 0 | 0 | 55,230 | 73,000 |
| 93 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 | |
| 94 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 | |
| 95 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | | | | 0 | |
| 96 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 | |
| 97 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 | |
| 98 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 | |
| 99 | Other Payments to In-State Govt Units - Transfers | 4390 | | | | | | | | | 0 | |
| 100 | Total Payments to Other Govt Units - Transfers (In-State) | 4300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Payments to Other Govt Units (Out-of-State) | 4400 | | | | | | | | | 0 | |
| 102 | Total Payments to Other Govt Units | 4000 | 0 | 0 | 0 | 0 | 0 | 55,230 | 0 | 0 | 55,230 | 73,000 |
| 103 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 104 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 105 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|--------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|-----------|
| | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 106 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 107 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 108 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 109 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | 0 | |
| 110 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | |
| 111 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 | |
| 112 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | |
| 113 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | |
| 114 | Total Direct Disbursements/Expenditures | | 1,382,903 | 224,152 | 304,431 | 128,056 | 61,821 | 55,230 | 0 | 0 | 2,156,593 | 2,142,020 |
| 115 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 168,999 | |
| 116 | | | | | | | | | | | | |
| 117 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 118 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 119 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 120 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | | | | | | | | | 0 | |
| 121 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 122 | Direction of Business Support Services | 2510 | | | | | | | | | | |
| 123 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | | |
| 124 | Operation & Maintenance of Plant Services | 2540 | 70,273 | 86 | 395,292 | 19,009 | | | | | 484,660 | 179,100 |
| 125 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | |
| 126 | Food Services | 2560 | | | | | | | | | 0 | |
| 127 | Total Support Services - Business | 2500 | 70,273 | 86 | 395,292 | 19,009 | 0 | 0 | 0 | 0 | 484,660 | 179,100 |
| 128 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 129 | Total Support Services | 2000 | 70,273 | 86 | 395,292 | 19,009 | 0 | 0 | 0 | 0 | 484,660 | 493,100 |
| 130 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | | |
| 131 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 132 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 133 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 134 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 135 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 136 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 137 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | | | | 0 | |
| 138 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 0 | |
| 139 | Total Payments to Other Govt Units | 4000 | | | 0 | | | | | | 0 | |
| 140 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 141 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 142 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 143 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 144 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 145 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 146 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 147 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | |
| 148 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| 149 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | |
| 150 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | |
| 151 | Total Direct Disbursements/Expenditures | | 70,273 | 86 | 395,292 | 19,009 | 0 | 0 | 0 | 0 | 484,660 | 493,100 |
| 152 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures | | | | | | | | | | 98,191 | |
| 153 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 154 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 155 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 156 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 157 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 158 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 159 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 160 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | |
| 161 | DEBT SERVICES (DS) | 5000 | | | | | | | | | 0 | 0 |
| 162 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 163 | Tax Anticipation Warrants | 5110 | | | | | | | | | | |
| 164 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 165 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 166 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 167 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 168 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | |
| 169 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | 101,346 | | | 101,346 | 101,400 |
| | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | | | | | |
| 170 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 178,000 | | | 178,000 | 178,000 |
| 171 | Total Debt Services | 5000 | | | 0 | | | 500 | | | 500 | |
| 172 | DEBT SERVICES - OTHER (Describe & Itemize) | 6000 | | | | | | 279,846 | | | 279,846 | 279,400 |
| 173 | PROVISION FOR CONTINGENCIES (DS) | | | | | | | | | | | |
| 174 | Total Disbursements/ Expenditures | | | 0 | 0 | | | 279,846 | | | 279,846 | 279,400 |
| 175 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | | |
| 176 | | | | | | | | | | | | |
| 177 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 178 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 179 | SUPPORT SERVICES - PUPILS | 2100 | | | | | | | | | 0 | |
| 180 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | | | | | | | | | | | |
| 181 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 182 | Pupil Transportation Services | 2550 | 104,246 | 5 | 55,824 | 20,020 | | | | | 180,095 | 178,006 |
| 183 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 184 | Total Support Services | 2000 | 104,246 | 5 | 55,824 | 20,020 | 0 | 0 | 0 | 0 | 180,095 | 178,006 |
| 185 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | 0 | |
| 186 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 187 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 188 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 189 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 190 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 191 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 192 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 193 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 194 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 195 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | 0 | |
| 196 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|--------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
| | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 197 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 198 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 199 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 200 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 201 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 202 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 203 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 204 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 205 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | 0 | |
| 206 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | | | | 0 | |
| 207 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | | | | 0 | |
| 208 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 209 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | 0 | |
| 210 | Total Disbursements/Expenditures | | 104,246 | 5 | 55,824 | 20,020 | 0 | 0 | 0 | 0 | 180,095 | 178,006 |
| 211 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 30,928 | |
| 212 | | | | | | | | | | | | |
| 213 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | 1000 | | | | | | | | | | |
| 214 | INSTRUCTION (MR/SS) | | | | | | | | | | | |
| 215 | Regular Programs | 1100 | | 10,921 | | | | | | | 10,921 | 12,000 |
| 216 | Pre-K Programs | 1125 | | 1,684 | | | | | | | 1,684 | 2,000 |
| 217 | Special Education Programs (Functions 1200-1220) | 1200 | | 12,057 | | | | | | | 12,057 | 11,500 |
| 218 | Special Education Programs - Pre-K | 1225 | | | | | | | | | 0 | |
| 219 | Remedial and Supplemental Programs - K-12 | 1250 | | 577 | | | | | | | 577 | 800 |
| 220 | Remedial and Supplemental Programs - Pre-K | 1275 | | | | | | | | | 0 | |
| 221 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | |
| 222 | CTE Programs | 1400 | | | | | | | | | 0 | |
| 223 | Interscholastic Programs | 1500 | | 661 | | | | | | | 661 | 600 |
| 224 | Summer School Programs | 1600 | | | | | | | | | 0 | |
| 225 | Gifted Programs | 1650 | | | | | | | | | 0 | |
| 226 | Driver's Education Programs | 1700 | | 66 | | | | | | | 66 | 75 |
| 227 | Bilingual Programs | 1800 | | | | | | | | | 0 | |
| 228 | Truants' Alternative & Optional Programs | 1900 | | | | | | | | | 0 | |
| 229 | Total Instruction | 1000 | | 25,966 | | | | | | | 25,966 | 26,975 |
| 230 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 231 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 232 | Attendance & Social Work Services | 2110 | | | | | | | | | 0 | |
| 233 | Guidance Services | 2120 | | 274 | | | | | | | 274 | 300 |
| 234 | Health Services | 2130 | | | | | | | | | 0 | |
| 235 | Psychological Services | 2140 | | | | | | | | | 0 | |
| 236 | Speech Pathology & Audiology Services | 2150 | | 356 | | | | | | | 356 | 400 |
| 237 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 2 | | | | | | | 2 | |
| 238 | Total Support Services - Pupils | 2100 | | 632 | | | | | | | 632 | 700 |
| 239 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 240 | Improvement of Instruction Services | 2210 | | 98 | | | | | | | 98 | |
| 241 | Educational Media Services | 2220 | | | | | | | | | 0 | |
| 242 | Assessment & Testing | 2230 | | | | | | | | | 0 | |
| 243 | Total Support Services - Instructional Staff | 2200 | | 98 | | | | | | | 98 | 0 |
| 244 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 245 | Board of Education Services | 2310 | | | | | | | | | 0 | |
| 246 | Executive Administration Services | 2320 | | 1,942 | | | | | | | 1,942 | 2,000 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|--------|
| | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 247 | Service Area Administrative Services | 2330 | | | | | | | | | 0 | |
| 248 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | |
| 249 | Workers' Compensation or Workers' Occupation Disease Acts Pymts | 2362 | | | | | | | | | 0 | |
| 250 | Unemployment Insurance Pymts | 2363 | | | | | | | | | 0 | |
| 251 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | | | | | | | 0 | |
| 252 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | |
| 253 | Judgment and Settlements | 2366 | | | | | | | | | 0 | |
| 254 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | 4,986 | | | | | | | 4,986 | 5,000 |
| 255 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | |
| 256 | Legal Services | 2369 | | | | | | | | | 0 | |
| 257 | Total Support Services - General Administration | 2300 | | 6,928 | | | | | | | 6,928 | 7,000 |
| 258 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 259 | Office of the Principal Services | 2410 | | 6,865 | | | | | | | 6,865 | 6,000 |
| 260 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | 0 | |
| 261 | Total Support Services - School Administration | 2400 | | 6,865 | | | | | | | 6,865 | 6,000 |
| 262 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 263 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 264 | Fiscal Services | 2520 | | 9,401 | | | | | | | 9,401 | 9,500 |
| 265 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | |
| 266 | Operation & Maintenance of Plant Services | 2540 | | 13,432 | | | | | | | 13,432 | 13,000 |
| 267 | Pupil Transportation Services | 2550 | | 13,165 | | | | | | | 13,165 | 14,500 |
| 268 | Food Services | 2560 | | 7,778 | | | | | | | 7,778 | 7,700 |
| 269 | Internal Services | 2570 | | | | | | | | | 0 | |
| 270 | Total Support Services - Business | 2500 | | 43,776 | | | | | | | 43,776 | 44,700 |
| 271 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 272 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 273 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | |
| 274 | Information Services | 2630 | | | | | | | | | 0 | |
| 275 | Staff Services | 2640 | | | | | | | | | 0 | |
| 276 | Data Processing Services | 2660 | | | | | | | | | 0 | |
| 277 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 278 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 279 | Total Support Services | 2000 | | 58,299 | | | | | | | 58,299 | 58,400 |
| 280 | COMMUNITY SERVICES (MR/SS) | 3000 | | | | | | | | | 0 | |
| 281 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | 0 | |
| 282 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 283 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 284 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 285 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 286 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | 0 | |
| 287 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 288 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 289 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 290 | Corporate Personal Prop. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 291 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 292 | Other (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 293 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 294 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | 0 | |
| 295 | Total Disbursements/Expenditures | | | 84,265 | | | | 0 | | | 84,265 | 85,375 |
| 296 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (14,888) | |
| 297 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 298 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 299 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 300 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 301 | Facilities Acquisition and Construction Services | 2530 | | | | | | | | | 0 | |
| 302 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 303 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 305 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 306 | Payments to Regular Programs (In-State) | 4110 | | | | | | | | | 0 | |
| 307 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 308 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 309 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 310 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 311 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 312 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 313 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 49,537 | |
| 314 | | | | | | | | | | | | |
| 315 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 316 | | | | | | | | | | | | |
| 317 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 318 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 319 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | |
| 320 | Workers' Compensation or Workers' Occupation Disease Acts Pymts | 2362 | | | 13,404 | | | | | | 13,404 | 14,000 |
| 321 | Unemployment Insurance Payments | 2363 | | | 3,496 | | | | | | 3,496 | 3,500 |
| 322 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | 30,459 | | | | | | 30,459 | 30,500 |
| 323 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | |
| 324 | Judgment and Settlements | 2366 | | | | | | | | | 0 | |
| 325 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 73,357 | 456 | | | | | | | 73,813 | 73,525 |
| 326 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | |
| 327 | Legal Services | 2369 | | | 2,995 | | | | | | 2,995 | 5,000 |
| 328 | Property Insurance (Buildings & Grounds) | 2371 | | | | | | | | | 0 | |
| 329 | Vehicle Insurance (Transportation) | 2372 | | | | | | | | | 0 | |
| 330 | Total Support Services - General Administration | 2000 | 73,357 | 456 | 50,354 | 0 | 0 | 0 | 0 | 0 | 124,167 | 126,525 |
| 331 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 332 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 333 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 334 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 335 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 336 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 337 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 338 | Corporate Personal Prop. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 339 | Other Interest or Short-Term Debt | 5150 | | | | | | | | | 0 | |
| 340 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | 0 | | | 0 | 0 |
| 341 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | |
| 342 | Total Disbursements/Expenditures | | 73,357 | 456 | 50,354 | 0 | 0 | 0 | 0 | 0 | 124,167 | 126,525 |
| 343 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (5,442) | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|--------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 345 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 346 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 347 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 348 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | | |
| 349 | Operation & Maintenance of Plant Services | 2540 | | | 961 | | | | | | 961 | 2,000 |
| 350 | Total Support Services - Business | 2500 | 0 | 0 | 961 | 0 | 0 | 0 | 0 | 0 | 961 | 2,000 |
| 351 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 352 | Total Support Services | 2000 | 0 | 0 | 961 | 0 | 0 | 0 | 0 | 0 | 961 | 2,000 |
| 353 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 354 | Payments to Regular Programs | 4110 | | | | | | | | | | |
| 355 | Payments to Special Education Programs | 4120 | | | | | | | | | | |
| 356 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | | |
| 357 | Total Payments to Other Govt Units | 4000 | | | | | | | | | | |
| 358 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 359 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 360 | Tax Anticipation Warrants | 5110 | | | | | | | | | | |
| 361 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | |
| 362 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | | | | | |
| 363 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| 364 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | | |
| 365 | Total Debt Service | 5000 | | | | | | | | | | |
| 366 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 367 | Total Disbursements/Expenditures | | 0 | 0 | 961 | 0 | 0 | 0 | 0 | 0 | 961 | 2,000 |
| 368 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 11,603 | |

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| | Description (Enter Whole Dollars) | Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) * | Taxes Received (from the 2019 Levy) | Taxes Received (from 2018 & Prior Levies) | Total Estimated Taxes (from the 2019 Levy) | Estimated Taxes Due (from the 2019 Levy) |
| | | | | (Column B - C) | | (Column E - C) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | Educational | 680,345 | | 680,345 | 690,580 | 690,580 |
| 5 | Operations & Maintenance | 182,236 | | 182,236 | 190,401 | 190,401 |
| 6 | Debt Services ** | 321,187 | | 321,187 | 320,579 | 320,579 |
| 7 | Transportation | 48,596 | | 48,596 | 50,774 | 50,774 |
| 8 | Municipal Retirement | 4,910 | | 4,910 | 14,800 | 14,800 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 12,149 | | 12,149 | 12,693 | 12,693 |
| 11 | Tort Immunity | 117,672 | | 117,672 | 108,521 | 108,521 |
| 12 | Fire Prevention & Safety | 12,149 | | 12,149 | 12,693 | 12,693 |
| 13 | Leasing Levy | 12,149 | | 12,149 | 12,693 | 12,693 |
| 14 | Special Education | 9,719 | | 9,719 | 10,155 | 10,155 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 39,236 | | 39,236 | 54,262 | 54,262 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 1,440,348 | 0 | 1,440,348 | 1,478,151 | 1,478,151 |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |

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

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

| A | B | C | D | E | F | G | H | I | J |
|---|--|------------------------------------|--|---|--|--|---|----------------------------------|---|
| SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | |
| 1 | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | Outstanding Beginning July 1, 2019 | Issued July 1, 2019 thru June 30, 2020 | Retired July 1, 2019 thru June 30, 2020 | Outstanding Ending June 30, 2020 | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT) | | | | | | | | |
| 4 | Total CPPT Notes | | | | 0 | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | |
| 6 | Educational Fund | | | | 0 | | | | |
| 7 | Operations & Maintenance Fund | | | | 0 | | | | |
| 8 | Debt Services - Construction | | | | 0 | | | | |
| 9 | Debt Services - Working Cash | | | | 0 | | | | |
| 10 | Debt Services - Refunding Bonds | | | | 0 | | | | |
| 11 | Transportation Fund | | | | 0 | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | 0 | | | | |
| 13 | Fire Prevention & Safety Fund | | | | 0 | | | | |
| 14 | Other - (Describe & Itemize) | | | | 0 | | | | |
| 15 | Total TAWs | 0 | 0 | 0 | 0 | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | |
| 17 | Educational Fund | | | | 0 | | | | |
| 18 | Operations & Maintenance Fund | | | | 0 | | | | |
| 19 | Fire Prevention & Safety Fund | | | | 0 | | | | |
| 20 | Other - (Describe & Itemize) | | | | 0 | | | | |
| 21 | Total TANs | 0 | 0 | 0 | 0 | | | | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | 0 | | | | |
| 24 | General State Aid/Evidence-Based Funding Anticipation Certificates | | | | | | | | |
| 25 | Total (All Funds) | | | | 0 | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | 0 | | | | |
| 28 | | | | | | | | | |
| SCHEDULE OF LONG-TERM DEBT | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | Identification or Name of Issue | Amount of Original Issue | Type of Issue * | Outstanding Beginning July 1, 2019 | Issued July 1, 2019 thru June 30, 2020 | Any differences (Describe and Itemize) | Retired July 1, 2019 thru June 30, 2020 | Outstanding Ending June 30, 2020 | Amount to be Provided for Payment on Long-Term Debt |
| 31 | 2014 Fire Prevention Bond | 250,000 | 4 | 85,000 | | | 45,000 | 40,000 | 0 |
| 32 | 2016 General Obligation Bond | 286,000 | 7 | 202,000 | | | 48,000 | 154,000 | 133,692 |
| 33 | 2018 General Obligation Bond | 2,150,000 | 7 | 2,150,000 | | | 85,000 | 2,065,000 | 2,065,000 |
| 34 | | | | | | | | 0 | |
| 35 | | | | | | | | 0 | |
| 36 | | | | | | | | 0 | |
| 37 | | | | | | | | 0 | |
| 38 | | | | | | | | 0 | |
| 39 | | | | | | | | 0 | |
| 40 | | | | | | | | 0 | |
| 41 | | | | | | | | 0 | |
| 42 | | | | | | | | 0 | |
| 43 | | | | | | | | 0 | |
| 44 | | | | | | | | 0 | |
| 45 | | | | | | | | 0 | |
| 46 | | | | | | | | 0 | |
| 47 | | | | | | | | 0 | |
| 48 | | | | | | | | 0 | |
| 49 | | | | | | | | 0 | |
| 50 | | | | | | | | 0 | |
| 51 | Total | 2,686,000 | | 2,437,000 | 0 | 0 | 178,000 | 2,259,000 | 2,198,692 |
| * Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 52 | 1. Working Cash Fund Bonds | | | | | | | | |
| 53 | 2. Funding Bonds | | | | | | | | |
| 54 | 3. Refunding Bonds | | | | | | | | |
| 55 | 4. Fire Prevention, Safety, Environmental and Energy Bonds | | | | | | | | |
| 56 | 5. Tort Judgment Bonds | | | | | | | | |
| 57 | 6. Building Bonds | | | | | | | | |
| 58 | 7. Other General Obligation Debt | | | | | | | | |
| 59 | 8. Other | | | | | | | | |
| 60 | 9. Other | | | | | | | | |

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

| A | B | C | D | E | F | G | H | I | J | K | | | | | | | | | | |
|---|---|--|---|---|---------------------------|----------------------------|-------------------|------------------------------|---|------------------|--|------------------------------|-----------------------------|--|--|--|------------------------|--|--|--------------------------|
| SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | | | | | | | | | | |
| 1 | Description (Enter Whole Dollars) | | | | Account No | Tort Immunity ^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes ^b | Driver Education | | | | | | | | | | |
| 2 | Cash Basis Fund Balance as of July 1, 2019 | | | | | | | | 112,147 | | | | | | | | | | | |
| 3 | RECEIPTS: | | | | | | | | | | | | | | | | | | | |
| 4 | Ad Valorem Taxes Received by District | | | | 10, 20, 40 or 50-1100 | | 9,719 | | | | | | | | | | | | | |
| 5 | Earnings on Investments | | | | 10, 20, 40, 50 or 60-1500 | | | | | | | | | | | | | | | |
| 6 | Drivers' Education Fees | | | | 10-1970 | | | | 181 | 975 | | | | | | | | | | |
| 7 | School Facility Occupation Tax Proceeds | | | | 30 or 60-1983 | | | | 49,356 | | | | | | | | | | | |
| 8 | Driver Education | | | | 10 or 20-3370 | | | | | 2,028 | | | | | | | | | | |
| 9 | Other Receipts (Describe & Itemize) | | | | | | | | | | | | | | | | | | | |
| 10 | Sale of Bonds | | | | 10, 20, 40 or 60-7200 | | | | | | | | | | | | | | | |
| 11 | Total Receipts | | | | | 0 | 9,719 | 0 | 49,537 | 3,003 | | | | | | | | | | |
| 12 | DISBURSEMENTS: | | | | | | | | | | | | | | | | | | | |
| 13 | Instruction | | | | 10 or 50-1000 | | | | | | | | | | | | | | | |
| 14 | Facilities Acquisition & Construction Services | | | | 20 or 60-2530 | | 9,719 | | | 3,003 | | | | | | | | | | |
| 15 | Tort Immunity Services | | | | 10, 20, 40-2360-2370 | | | | 0 | | | | | | | | | | | |
| 16 | DEBT SERVICE | | | | | | | | | | | | | | | | | | | |
| 17 | Debt Services - Interest on Long-Term Debt | | | | 30-5200 | | | | | | | | | | | | | | | |
| 18 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | 30-5300 | | | | | | | | | | | | | | | |
| 19 | Debt Services Other (Describe & Itemize) | | | | 30-5400 | | | | 107,458 | | | | | | | | | | | |
| 20 | Total Debt Services | | | | | | | | 107,458 | | | | | | | | | | | |
| 21 | Other Disbursements (Describe & Itemize) | | | | | | | | | | | | | | | | | | | |
| 22 | Total Disbursements | | | | | | | | | | | | | | | | | | | |
| 23 | Ending Cash Basis Fund Balance as of June 30, 2020 | | | | | 0 | 9,719 | 0 | 107,458 | 3,003 | | | | | | | | | | |
| 24 | Reserved Fund Balance | | | | 714 | | 0 | 0 | 54,226 | 0 | | | | | | | | | | |
| 25 | Unreserved Fund Balance | | | | 730 | | 0 | 0 | 54,226 | 0 | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | | | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | | | | | | | | | | | |
| 29 | <table border="0"> <tr> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> <td>Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?</td> </tr> <tr> <td colspan="2"></td> <td>Total Claims Payments:</td> </tr> <tr> <td colspan="2"></td> <td>Total Reserve Remaining:</td> </tr> </table> | | | | | | | | | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | Total Claims Payments: | | | Total Reserve Remaining: |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | | | | | | | | | |
| | | Total Claims Payments: | | | | | | | | | | | | | | | | | | |
| | | Total Reserve Remaining: | | | | | | | | | | | | | | | | | | |
| 30 | If yes, list in the aggregate the following: | | | | | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | | | | | | | |
| 34 | In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. | | | | | | | | | | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | | | | | | | | | | | | | | | |
| 37 | Unemployment Insurance Act | | | | | | | | | | | | | | | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | | | | | | | | | | | | | | |
| 39 | Risk Management and Claims Service | | | | | | | | | | | | | | | | | | | |
| 40 | Judgments/Settlements | | | | | | | | | | | | | | | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | | | | | | | | | | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | | | | | | | | | | | | | | |
| 43 | Legal Services | | | | | | | | | | | | | | | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | | | | | | | |

^a Schedules for Tort Immunity are to be completed **only** if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

| A | B | C | D | E | F | G | H | I | J | K | L | |
|---|---|------------|-----------------------------------|---|---|------------------------------|------------------|--|---|---|---|--|
| SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | | |
| 1 | Description of Assets (Enter Whole Dollars) | Acct # | Cost Beginning July 1, 2019 | Add: Additions July 1, 2019 thru June 30, 2020 | Less: Deletions July 1, 2019 thru June 30, 2020 | Cost Ending June 30, 2020 | Life In Years | Accumulated 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 |
| 2 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 4 | Land | 220 | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 10,000 | | | 10,000 | | | | | | 10,000 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 4,235,045 | | | 4,235,045 | 50 | 1,380,193 | 74,576 | | 1,454,769 | 2,780,276 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 20,250 | | | 20,250 | 20 | 12,662 | 1,013 | | 13,675 | 6,575 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 682,032 | 61,821 | 53,100 | 690,753 | 10 | 415,205 | 48,617 | 53,100 | 410,722 | 280,031 |
| 13 | 5 Yr Schedule | 252 | 216,348 | | 86,127 | 130,221 | 5 | 173,791 | 12,171 | 86,127 | 99,835 | 30,386 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | | | | 0 | -- | | | | | 0 |
| 16 | Total Capital Assets | 200 | 5,163,675 | 61,821 | 139,227 | 5,086,269 | | 1,981,851 | 136,377 | 139,227 | 1,979,001 | 3,107,268 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | | | | | | |
| 18 | Allowable Depreciation | | | | | 0 | | | 136,377 | | | |

| | A | B | C | D | E | F |
|----|---|---|---------------------------|---|----|------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 3 | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 5 | | | | | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 15-22, L114 | | Total Expenditures | \$ | 2,156,593 |
| 9 | O&M | Expenditures 15-22, L151 | | Total Expenditures | | 484,660 |
| 10 | DS | Expenditures 15-22, L174 | | Total Expenditures | | 279,846 |
| 11 | TR | Expenditures 15-22, L210 | | Total Expenditures | | 180,095 |
| 12 | MR/SS | Expenditures 15-22, L295 | | Total Expenditures | | 84,265 |
| 13 | TORT | Expenditures 15-22, L342 | | Total Expenditures | | 124,167 |
| 14 | | | | | | |
| 15 | | | | Total Expenditures | \$ | 3,309,626 |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | |
| 17 | | | | | | |
| 18 | TR | Revenues 9-14, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | \$ | 0 |
| 19 | TR | Revenues 9-14, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 |
| 20 | TR | Revenues 9-14, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 |
| 21 | TR | Revenues 9-14, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 |
| 22 | TR | Revenues 9-14, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 |
| 23 | TR | Revenues 9-14, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 |
| 24 | TR | Revenues 9-14, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 |
| 25 | TR | Revenues 9-14, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 |
| 26 | TR | Revenues 9-14, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 |
| 27 | TR | Revenues 9-14, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 |
| 28 | TR | Revenues 9-14, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 |
| 29 | O&M-TR | Revenues 9-14, L149, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 |
| 30 | O&M-TR | Revenues 9-14, L150, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 |
| 31 | O&M-TR | Revenues 9-14, L211, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 |
| 32 | O&M-TR | Revenues 9-14, L212, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 |
| 33 | O&M | Revenues 9-14, L222, Col D | 4810 | Federal - Adult Education | | 0 |
| 34 | ED | Expenditures 15-22, L7, Col K - (G+I) | 1125 | Pre-K Programs | | 43,681 |
| 35 | ED | Expenditures 15-22, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 |
| 36 | ED | Expenditures 15-22, L11, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 37 | ED | Expenditures 15-22, L12, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 |
| 38 | ED | Expenditures 15-22, L15, Col K - (G+I) | 1600 | Summer School Programs | | 0 |
| 39 | ED | Expenditures 15-22, L20, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 |
| 40 | ED | Expenditures 15-22, L21, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 |
| 41 | ED | Expenditures 15-22, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 |
| 42 | ED | Expenditures 15-22, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 |
| 43 | ED | Expenditures 15-22, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 |
| 44 | ED | Expenditures 15-22, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 |
| 45 | ED | Expenditures 15-22, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 |
| 46 | ED | Expenditures 15-22, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 |
| 47 | ED | Expenditures 15-22, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 |
| 48 | ED | Expenditures 15-22, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 |
| 49 | ED | Expenditures 15-22, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 |
| 50 | ED | Expenditures 15-22, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 |
| 51 | ED | Expenditures 15-22, L32, Col K | 1922 | Truants Alternative/Optional Ed Progrms - Private Tuition | | 0 |
| 52 | ED | Expenditures 15-22, L75, Col K - (G+I) | 3000 | Community Services | | 799 |
| 53 | ED | Expenditures 15-22, L102, Col K | 4000 | Total Payments to Other Govt Units | | 55,230 |
| 54 | ED | Expenditures 15-22, L114, Col G | - | Capital Outlay | | 61,821 |
| 55 | ED | Expenditures 15-22, L114, Col I | - | Non-Capitalized Equipment | | 0 |
| 56 | O&M | Expenditures 15-22, L130, Col K - (G+I) | 3000 | Community Services | | 0 |
| 57 | O&M | Expenditures 15-22, L139, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 58 | O&M | Expenditures 15-22, L151, Col G | - | Capital Outlay | | 0 |
| 59 | O&M | Expenditures 15-22, L151, Col I | - | Non-Capitalized Equipment | | 0 |
| 60 | DS | Expenditures 15-22, L160, Col K | 4000 | Payments to Other Dist & Govt Units | | 0 |
| 61 | DS | Expenditures 15-22, L170, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 178,000 |
| 62 | TR | Expenditures 15-22, L185, Col K - (G+I) | 3000 | Community Services | | 0 |
| 63 | TR | Expenditures 15-22, L196, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 64 | TR | Expenditures 15-22, L206, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 0 |
| 65 | TR | Expenditures 15-22, L210, Col G | - | Capital Outlay | | 0 |
| 66 | TR | Expenditures 15-22, L210, Col I | - | Non-Capitalized Equipment | | 0 |
| 67 | MR/SS | Expenditures 15-22, L216, Col K | 1125 | Pre-K Programs | | 1,684 |
| 68 | MR/SS | Expenditures 15-22, L218, Col K | 1225 | Special Education Programs - Pre-K | | 0 |
| 69 | MR/SS | Expenditures 15-22, L220, Col K | 1275 | Remedial and Supplemental Programs - Pre-K | | 0 |
| 70 | MR/SS | Expenditures 15-22, L221, Col K | 1300 | Adult/Continuing Education Programs | | 0 |
| 71 | MR/SS | Expenditures 15-22, L224, Col K | 1600 | Summer School Programs | | 0 |
| 72 | MR/SS | Expenditures 15-22, L280, Col K | 3000 | Community Services | | 0 |
| 73 | MR/SS | Expenditures 15-22, L285, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 74 | Tort | Expenditures 15-22, L334, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 75 | Tort | Expenditures 15-22, L342, Col G | - | Capital Outlay | | 0 |
| 76 | Tort | Expenditures 15-22, L342, Col I | - | Non-Capitalized Equipment | | 0 |
| 77 | | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 76) | \$ | 341,215 |
| 78 | | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 77) | | 2,968,411 |
| 79 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020 | | 209.40 |
| 80 | | | | Estimated OEPP (Line 78 divided by Line 79) | \$ | 14,175.79 |
| 81 | | | | | | |

| | A | B | C | D | E | F |
|-----|---|--------------------------------------|---------------------------|--|---------------|-----------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | Amount | |
| 82 | PER CAPITA TUITION CHARGE | | | | | |
| 84 | LESS OFFSETTING RECEIPTS/REVENUES: | | | | | |
| 85 | TR | Revenues 9-14, L42, Col F | 1411 | Regular - Transp Fees from Pupils or Parents (In State) | \$ | 0 |
| 86 | TR | Revenues 9-14, L44, Col F | 1413 | Regular - Transp Fees from Other Sources (In State) | | 0 |
| 87 | TR | Revenues 9-14, L45, Col F | 1415 | Regular - Transp Fees from Co-curricular Activities (In State) | | 0 |
| 88 | TR | Revenues 9-14, L46, Col F | 1416 | Regular Transp Fees from Other Sources (Out of State) | | 0 |
| 89 | TR | Revenues 9-14, L51, Col F | 1431 | CTE - Transp Fees from Pupils or Parents (In State) | | 0 |
| 90 | TR | Revenues 9-14, L53, Col F | 1433 | CTE - Transp Fees from Other Sources (In State) | | 0 |
| 91 | TR | Revenues 9-14, L54, Col F | 1434 | CTE - Transp Fees from Other Sources (Out of State) | | 0 |
| 92 | TR | Revenues 9-14, L55, Col F | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State) | | 0 |
| 93 | TR | Revenues 9-14, L57, Col F | 1443 | Special Ed - Transp Fees from Other Sources (In State) | | 0 |
| 94 | TR | Revenues 9-14, L58, Col F | 1444 | Special Ed - Transp Fees from Other Sources (Out of State) | | 0 |
| 95 | ED | Revenues 9-14, L75, Col C | 1600 | Total Food Service | | 1,310 |
| 96 | ED-O&M | Revenues 9-14, L82, Col C,D | 1700 | Total District/School Activity Income | | 14,863 |
| 97 | ED | Revenues 9-14, L84, Col C | 1811 | Rentals - Regular Textbooks | | 1,060 |
| 98 | ED | Revenues 9-14, L87, Col C | 1819 | Rentals - Other (Describe & Itemize) | | 5,933 |
| 99 | ED | Revenues 9-14, L88, Col C | 1821 | Sales - Regular Textbooks | | 0 |
| 100 | ED | Revenues 9-14, L91, Col C | 1829 | Sales - Other (Describe & Itemize) | | 885 |
| 101 | ED | Revenues 9-14, L92, Col C | 1890 | Other (Describe & Itemize) | | 0 |
| 102 | ED-O&M | Revenues 9-14, L95, Col C,D | 1910 | Rentals | | 13,224 |
| 103 | ED-O&M-TR | Revenues 9-14, L98, Col C,D,F | 1940 | Services Provided Other Districts | | 0 |
| 104 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L104, Col C,D,E,F,G | 1991 | Payment from Other Districts | | 94,365 |
| 105 | ED | Revenues 9-14, L106, Col C | 1993 | Other Local Fees (Describe & Itemize) | | 0 |
| 106 | ED-O&M-TR | Revenues 9-14, L132, Col C,D,F | 3100 | Total Special Education | | 0 |
| 107 | ED-O&M-MR/SS | Revenues 9-14, L141, Col C,D,G | 3200 | Total Career and Technical Education | | 9,585 |
| 108 | ED-MR/SS | Revenues 9-14, L145, Col C,G | 3300 | Total Bilingual Ed | | 0 |
| 109 | ED | Revenues 9-14, L146, Col C | 3360 | State Free Lunch & Breakfast | | 1,387 |
| 110 | ED-O&M-MR/SS | Revenues 9-14, L147, Col C,D,G | 3365 | School Breakfast Initiative | | 0 |
| 111 | ED-O&M | Revenues 9-14, L148, Col C,D | 3370 | Driver Education | | 2,028 |
| 112 | ED-O&M-TR-MR/SS | Revenues 9-14, L155, Col C,D,F,G | 3500 | Total Transportation | | 102,166 |
| 113 | ED | Revenues 9-14, L156, Col C | 3610 | Learning Improvement - Change Grants | | 0 |
| 114 | ED-O&M-TR-MR/SS | Revenues 9-14, L157, Col C,D,F,G | 3660 | Scientific Literacy | | 0 |
| 115 | ED-TR-MR/SS | Revenues 9-14, L158, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 0 |
| 116 | ED-O&M-TR-MR/SS | Revenues 9-14, L160, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 |
| 117 | ED-O&M-TR-MR/SS | Revenues 9-14, L161, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 |
| 118 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L162, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 0 |
| 119 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L163, Col C,D,E,F,G | 3780 | Technology - Technology for Success | | 0 |
| 120 | ED-TR | Revenues 9-14, L164, Col C,F | 3815 | State Charter Schools | | 0 |
| 121 | O&M | Revenues 9-14, L167, Col D | 3925 | School Infrastructure - Maintenance Projects | | 50,000 |
| 122 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L168, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 15,000 |
| 123 | ED | Revenues 9-14, L177, Col C | 4045 | Head Start (Subtract) | | 0 |
| 124 | ED-O&M-TR-MR/SS | Revenues 9-14, L181, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 |
| 125 | ED-O&M-TR-MR/SS | Revenues 9-14, L188, Col C,D,F,G | 4100 | Total Title V | | 25,468 |
| 126 | ED-MR/SS | Revenues 9-14, L198, Col C,G | 4200 | Total Food Service | | 171,440 |
| 127 | ED-O&M-TR-MR/SS | Revenues 9-14, L204, Col C,D,F,G | 4300 | Total Title I | | 80,760 |
| 128 | ED-O&M-TR-MR/SS | Revenues 9-14, L209, Col C,D,F,G | 4400 | Total Title IV | | 18,280 |
| 129 | ED-O&M-TR-MR/SS | Revenues 9-14, L213, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 0 |
| 130 | ED-O&M-TR-MR/SS | Revenues 9-14, L214, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 |
| 131 | ED-O&M-TR-MR/SS | Revenues 9-14, L215, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 |
| 132 | ED-O&M-TR-MR/SS | Revenues 9-14, L216, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 |
| 133 | ED-O&M-MR/SS | Revenues 9-14, L221, Col C,D,G | 4700 | Total CTE - Perkins | | 0 |
| 158 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C224 thru J251) | 4800 | Total ARRA Program Adjustments | | 0 |
| 159 | ED | Revenues 9-14, L253, Col C | 4901 | Race to the Top | | 0 |
| 160 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L254, Col C-G,J | 4902 | Race to the Top-Preschool Expansion Grant | | 0 |
| 161 | ED-TR-MR/SS | Revenues 9-14, L255, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 |
| 162 | ED-TR-MR/SS | Revenues 9-14, L256, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 0 |
| 163 | ED-O&M-TR-MR/SS | Revenues 9-14, L257, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 |
| 164 | ED-O&M-TR-MR/SS | Revenues 9-14, L258, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 |
| 165 | ED-O&M-TR-MR/SS | Revenues 9-14, L259, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 7,424 |
| 166 | ED-O&M-TR-MR/SS | Revenues 9-14, L260, Col C,D,F,G | 4960 | Federal Charter Schools | | 0 |
| 167 | ED-O&M-TR-MR/SS | Revenues 9-14, L261, Col C,D,F,G | 4981 | State Assessment Grants | | 0 |
| 168 | ED-O&M-TR-MR/SS | Revenues 9-14, L262, Col C,D,F,G | 4982 | Grant for State Assessments and Related Activities | | 0 |
| 169 | ED-O&M-TR-MR/SS | Revenues 9-14, L263, Col C,D,F,G | 4991 | Medicaid Matching Funds - Administrative Outreach | | 4,052 |
| 170 | ED-O&M-TR-MR/SS | Revenues 9-14, L264, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 24,466 |
| 171 | ED-O&M-TR-MR/SS | Revenues 9-14, L265, Col C,D,F,G | 4998 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | | 0 |
| 172 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 71,310 |
| 173 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds *** | | 27 |
| 175 | | | | Total Deductions for PCTC Computation Line 85 through Line 173 | \$ | 715,033 |
| 176 | | | | Net Operating Expense for Tuition Computation (Line 78 minus Line 175) | | 2,253,378 |
| 177 | | | | Total Depreciation Allowance (from page 26, Line 18, Col I) | | 136,377 |
| 178 | | | | Total Allowance for PCTC Computation (Line 176 plus Line 177) | | 2,389,755 |
| 179 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020 | | 209.40 |
| 180 | | | | Total Estimated PCTC (Line 178 divided by Line 179) * | \$ | 11,412.39 |
| 181 | | | | | | |
| 182 | | | | * The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE | | |
| 183 | | | | ** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district. | | |
| 184 | | | | *** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district. | | |
| 185 | | | | | | |
| 186 | | | | Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx | | |

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

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

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

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

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

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

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

| Fund-Function-Object Name Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Contracted Company Name (Column C) | Current Year Amount Paid on Contract (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|---|--|---------------------------------------|--|--|---|
| Enter as shown here: ED-Instruction-Other | 10-1000-600 | Company Name | 500,000 | 25,000 | 475,000 |
| No Contracts | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |



ESTIMATED INDIRECT COST DATA

| A | B | C | D | E | F | G | H |
|----|--|----------|------------------------|--------------|--------------------------|--------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | |
| 2 | SECTION I | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i> | | | | | | |
| 5 | <p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p> | | | | | | |
| 6 | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | |
| 7 | Direction of Business Support Services (1-2510) and (5-2510) | | | | | | |
| 8 | Fiscal Services (1-2520) and (5-2520) | | | | | | |
| 9 | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | | | 73,641 | | | |
| 10 | Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i> | | | | | | |
| 11 | Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required). | | | 11,185 | | | |
| 12 | Internal Services (1-2570) and (5-2570) | | | | | | |
| 13 | Staff Services (1-2640) and (5-2640) | | | | | | |
| 14 | Data Processing Services (1-2660) and (5-2660) | | | | | | |
| 15 | SECTION II | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | Instruction | Function | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | |
| 20 | Support Services: | 1000 | | 1,361,993 | | 1,361,993 | |
| 21 | Pupil | 2100 | | 131,672 | | 131,672 | |
| 22 | Instructional Staff | 2200 | | 78,581 | | 78,581 | |
| 23 | General Admin. | 2300 | | 307,774 | | 307,774 | |
| 24 | School Admin | 2400 | | 139,433 | | 139,433 | |
| 25 | Business: | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 | |
| 27 | Fiscal Services | 2520 | 78,863 | 0 | 78,863 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 498,092 | 498,092 | 0 | |
| 29 | Pupil Transportation | 2550 | | 193,260 | 193,260 | 193,260 | |
| 30 | Food Services | 2560 | | 48,410 | 48,410 | 48,410 | |
| 31 | Internal Services | 2570 | 0 | 0 | 0 | 0 | |
| 32 | Central: | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | 0 | 0 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 0 | 0 | 0 | |
| 35 | Information Services | 2630 | | 0 | 0 | 0 | |
| 36 | Staff Services | 2640 | 0 | 0 | 0 | 0 | |
| 37 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | |
| 38 | Other: | 2900 | | 211 | | 211 | |
| 39 | Community Services | 3000 | | 799 | | 799 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 29) | | | 0 | | 0 | |
| 41 | Total | | 78,863 | 2,760,225 | 576,955 | 2,262,133 | |
| 42 | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | Total Indirect Costs: | 78,863 | Total Indirect Costs: | 576,955 | |
| 44 | | | Total Direct Costs: | 2,760,225 | Total Direct Costs: | 2,262,133 | |
| 45 | | | = 2.86% | | = 25.50% | | |
| 46 | | | | | | | |

| A | B | C | D | E | F | G | H | I | J | K |
|---|--|---|---|----------------------------|--|---|---|---|---|---|
| REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | | | | | | |
| School Code, Section 17-1.1 (Public Act 97-0357) | | | | | | | | | | |
| Fiscal Year Ending June 30, 2020 | | | | | | | | | | |
| Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. | | | | | | | | | | |
| Community Unit School District No. 01-086-0020-26 | | | | | | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>8 <input type="checkbox"/> Check box if this schedule is not applicable.</p> <p>9 Indicate with an (X) if Deficit Reduction Plan is Required in the Budget</p> </div> <div style="width: 60%;"> <p>Prior Fiscal Year</p> <p>Current Fiscal Year</p> <p>Next Fiscal Year</p> </div> </div> | | | | | | | | | | |
| Service or Function (Check all that apply) | | | | | | | | | | |
| 10 | | | | Barriers to Implementation | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. (Limit text to 200 characters, for additional space use line 33 and 38) | | | | | |
| 11 | Curriculum Planning | | | | | | | | | |
| 12 | Custodial Services | | | | | | | | | |
| 13 | Educational Shared Programs | X | X | | John Wood Community College | | | | | |
| 14 | Employee Benefits | | | | | | | | | |
| 15 | Energy Purchasing | X | X | | IEC | | | | | |
| 16 | Food Services | X | X | | Sangamon Area Purchasing Coop | | | | | |
| 17 | Grant Writing | | | | | | | | | |
| 18 | Grounds Maintenance Services | | | | | | | | | |
| 19 | Insurance | X | X | | Prairie State Insurance Coop | | | | | |
| 20 | Investment Pools | | | | | | | | | |
| 21 | Legal Services | | | | | | | | | |
| 22 | Maintenance Services | | | | | | | | | |
| 23 | Personnel Recruitment | | | | | | | | | |
| 24 | Professional Development | | | | | | | | | |
| 25 | Shared Personnel | | | | | | | | | |
| 26 | Special Education Cooperatives | X | X | | Winchester CUSD 1 - Social Worker/Superintendent Four Rivers Special Education District | | | | | |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | | | | | |
| 29 | Technology Services | | | | | | | | | |
| 30 | Transportation | | | | | | | | | |
| 31 | Vocational Education Cooperatives | X | X | | Two Rivers Vocational Education | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | | | | | |
| 33 | Other | X | X | | Winchester CUSD 1 Athletics | | | | | |
| 34 | | | | | | | | | | |
| 35 | Additional space for Column (D) - Barriers to Implementation: | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 40 | Additional space for Column (E) - Name of LEA: | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | | | | | | | | | | |

ILLINOIS STATE BOARD OF EDUCATION

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Community Unit School District No. 2
RCDT Number: 01-086-0020-26

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2020 | | | Budgeted Expenditures, Fiscal Year 2021 | | | |
|---|------------|---------------------------------------|------------------------------------|------------------|---|------------------------------------|----------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
| 1. Executive Administration Services | 2320 | 163,917 | | 24,000 | 172,000 | | 24,000 | 196,000 |
| 2. Special Area Administration Services | 2330 | 0 | | 0 | 0 | | | 0 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | 0 | | | 0 |
| 4. Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | | | 0 |
| 5. Internal Services | 2570 | 0 | | 0 | 0 | | | 0 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | 0 | | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | | | | | 0 |
| 8. Totals | | 163,917 | 0 | 24,000 | 172,000 | 0 | 24,000 | 196,000 |
| 9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual) | | | | | | | | 4% |

* 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

CERTIFICATION

I 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. I 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 Superintendent
Kevin Blankenship

Date
2/17/2021

Contact Name (for questions)

Contact Telephone Number

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

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

School District Name: Community Unit School District No. 2
 RCDT Number: 01-086-0020-26

| FY 2020 Tort Fund Expenditures | FY 2020 Function | FY 2020 Total Expenditure | How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020 | | | | | | Total (Must agree with Expenditures in column E) |
|--|------------------|---------------------------|--|---------------|---------------|---------------|---------------|---------------|--|
| | | | Function 2320 | Function 2330 | Function 2490 | Function 2510 | Function 2570 | Function 2610 | |
| Claims Paid from Self Insurance Fund | 2361 | 0 | | | | | | | 0 |
| Workers' Compensation or Worker's Occupation Disease Acts Pymts | 2362 | 13,404 | | | | | | | 13,404 |
| Unemployment Insurance Payments | 2363 | 3,496 | | | | | | | 3,496 |
| Insurance Payments (Regular or Self-Insurance) | 2364 | 30,459 | | | | | | | 30,459 |
| Risk Management and Claims Services Payments | 2365 | 0 | | | | | | | 0 |
| Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2366 | 0 | | | | | | | 0 |
| Reciprocal Insurance Payments | 2367 | 73,813 | 24,000 | | | | | | 73,813 |
| Legal Services | 2368 | 0 | | | | | | | 0 |
| Property Insurance (Buildings & Grounds) | 2369 | 2,995 | | | | | | 2,995 | 2,995 |
| Vehicle Insurance (Transportation) | 2371 | 0 | | | | | | | 0 |
| Totals | 2372 | 0 | 24,000 | 0 | 0 | 0 | 0 | 100,167 | 124,167 |

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.

1. Pg. 10, Line 87 - Technology fees
2. Pg. 10, Line 91 - Lab fees
3. Pg. 11, Line 107 - GF - Refunds & reimbursements; O&M - Insurance reimbursements; Transportations - Reimbursements; Tort - Reimbursements
4. Pg. 12, Line 168 - Other State Program
5. Pg. 15, Line 41 - Support services for pupils
6. Pg. 16, Line 73 - Supplies for homeless students and fire victims
7. Pg. 18, Line 171 - Bond service charge
8. Pg. 19, Line 237 - Support services for pupils

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
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ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITORS' REPORT

Board of Education
Community Unit School District No. 2
Bluffs, Illinois

We have audited the accompanying financial statements of Community Unit School District No. 2, which comprise the Statement of Assets and Liabilities Arising from Cash Transactions as of June 30, 2020, and the related Statement of Revenues Received and Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds), and Statements of Expenditures Disbursed, Budget to Actual (All Funds), for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education and with the cash basis of accounting described in Note 1; this includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are an acceptable basis for the preparation of the financial statements in the circumstances. 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.

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

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

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

As described in Note 1, the financial statements are prepared by Community Unit School District No. 2, on the basis of the financial reporting provisions of the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also, as described in Note 1, Community Unit School District No. 2 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Community Unit School District No. 2, as of June 30, 2020, and the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Community Unit School District No. 2 as of June 30, 2020, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Community Unit School District No. 2's basic financial statements. The information provided on pages 2 through 4, pages 23 through 35, page 36-29, and page 37 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 23 through 25, Schedule of Capital Outlay and Depreciation on page 26, Itemization Schedule on page 34, and the Schedule for Trust and Agency Funds on page 36-29 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 27 and 28, the Indirect Cost Rate – Contracts Paid in Current Year on Page 29, the Indirect Cost Rate – Computation on Page 30, the Report on Shared Services or Outsourcing on page 31, the Administrative Cost Worksheet on pages 32 and 33, the Reference Page on page 35, and the Deficit Reduction Calculation on page 37 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them. The Table of Contents references a Federal Compliance Section on Pages 38 – 46; however, this District was not required to have a Single Audit and this section has not been completed.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2020, on our consideration of the Community Unit School District No. 2's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Unit School District No. 2's internal control over financial reporting and compliance.

Zumbahlen, Eyth, Duratt, Foote & Flynn Ltd

Jacksonville IL
November 9, 2020

COMMUNITY UNIT SCHOOL DISTRICT NO. 2
Bluffs, Illinois
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

(a) Reporting Entity

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

The District's financial statements include the accounts of all District operations. The criteria for including organizations within the District's reporting entity, as set forth in GASB No. 61, "The Financial Reporting Entity Omnibus an amendment of GASB Statements No. 14 and No. 34:", is financial accountability. A component unit is included in the District's reporting entity if it is both fiscally dependent on the District (the primary government) and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based upon the application of the criteria for inclusion as set forth in GASB No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34", there are no component units.

The District participates in a joint agreement with Four Rivers Special Education District for special education, along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information may be obtained directly from Four Rivers Special Education District, 936 West Michigan Avenue, Jacksonville, IL 62650.

(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.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation – Fund Accounting (continued)

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the ISBE. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses the following funds and account groups:

Governmental Fund Types

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

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

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

The Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long-term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

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

The Tort Fund is used to account for taxes levied or bonds sold for tort immunity or tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation – Fund Accounting (continued)

Fiduciary Fund Types

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

Agency Funds (Activity Funds) include Student Activity Funds, which account for assets held by the District as an agent for the students. 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 and Expendable Trust Funds - Measurement Focus

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

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

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. General fixed assets have been acquired for general governmental purposes. The District records purchases of property and equipment as expenditures of the various Funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not maintain a formal capitalization policy; however, state and federal guidelines are followed, when applicable.

The District uses the Direct Method in handling planned major maintenance. Expenses arising from planned major maintenance are expensed as they are incurred.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation – Fund Accounting (continued)

General Fixed Assets and General Long-Term Debt Account Group (continued)

No depreciation has been provided on fixed assets in these financial statements. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation is computed by the straight line method over the estimated useful lives as follows:

| <i>Description</i> | <i>Years</i> |
|-----------------------------------|-----------------|
| Land | Not Depreciated |
| Buildings | 25-50 |
| Improvements other than buildings | 20 |
| Equipment | 3-10 |

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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

(c) Basis of Accounting

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

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. Proceeds from sales of bonds or financing agreements are included as other financing sources in the appropriate fund on the date received. Related bond principal and financing agreements payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The school district does not utilize encumbrance accounting.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(d) Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Expendable Trust Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 16, 2019 and was amended on June 8, 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.

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

(e) Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. As of June 30, 2020, the District had no investments.

(f) Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(g) Inventories

Inventories are not material to the financial statements, and therefore, consumables have been expensed as purchased.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District on or before the last Tuesday in December. The 2019 tax levy was passed by the board on December 9, 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. Property taxes are collected and remitted to the district by Morgan and Scott Counties. Taxes recorded in these financial statements are from the 2018 and prior tax levies.

Note 3. Fund Balance Reporting

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

(a) Nonspendable Fund Balance

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

(b) Restricted Fund Balance

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

(b) Restricted Fund Balance (continued)

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2020, expenditures disbursed exceeded revenues received for this purpose; therefore, there is no remaining restricted balance in accordance with Chapter 105, Paragraph 5/17-2.2a of the Illinois Compiled Statutes.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2020, revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$7,765.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2020, revenues received exceeded expenditures disbursed, resulting in restricted balances in the Educational and Operations and Maintenance Funds of \$14,580 and \$50,000, respectively.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2020, expenditures disbursed exceeded the revenues received, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2020, revenues received exceeded expenditures disbursed, resulting in a restricted balance of \$8,153. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Donations

Cash receipts and the related disbursements of donations that have been restricted for a special purpose are included in the Educational Fund. At June 30, 2020, revenues received exceeded expenditures disbursed, resulting in a restricted balance of \$1,745.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

(b) Restricted Fund Balance (continued)

7. School Facility Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted to expenditures for the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment. Funds may also be used for the payment of bonds or other obligations issued or refunded for the purpose of these expenditures. At June 30, 2020, the Capital Projects Fund reports a restricted fund balance of \$54,226.

(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 School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2020, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2020 amounted to \$140,035. This amount is shown as Unreserved in the Educational 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 School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There is nothing to report for this classification.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

(e) Unassigned Fund Balance

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

(f) Regulatory – Fund Balance Definitions

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

(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 preparation of the financial statements.

| Fund | Generally Accepted Accounting Principles | | | | | Regulatory Basis | |
|----------------------------|--|------------|-----------|----------|------------|---------------------------------|-----------------------------------|
| | Non-spendable | Restricted | Committed | Assigned | Unassigned | Financial Statements - Reserved | Financial Statements - Unreserved |
| Educational | 0 | 24,090 | 140,035 | 0 | 1,141,052 | 24,090 | 1,281,087 |
| Operations & Maintenance | 0 | 50,000 | 0 | 0 | 411,341 | 50,000 | 411,341 |
| Debt Service | 0 | 60,308 | 0 | 0 | 0 | 0 | 60,308 |
| Transportation | 0 | 30,922 | 0 | 0 | 0 | 0 | 30,922 |
| Municipal Retirement | 0 | 46,826 | 0 | 0 | 0 | 8,153 | 38,673 |
| Capital Projects | 0 | 54,226 | 0 | 0 | 0 | 54,226 | 0 |
| Working Cash | 0 | 0 | 0 | 0 | 104,129 | 0 | 104,129 |
| Tort Liability | 0 | 136,464 | 0 | 0 | 0 | 0 | 136,464 |
| Fire Prevention and Safety | 0 | 102,965 | 0 | 0 | 0 | 0 | 102,965 |

(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.

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

| | <i>Balance, Beginning</i> | <i>Additions</i> | <i>Deletions</i> | <i>Balance, Ending</i> |
|----------------------------|-------------------------------|------------------|------------------|----------------------------|
| Land | \$ 10,000 | \$ | \$ | \$ 10,000 |
| Building | | | | |
| Permanent Buildings | 4,235,045 | | | 4,235,045 |
| Land Improvements | 20,250 | | | 20,250 |
| Capitalized Equipment | | | | |
| 10 Year Equipment | 682,032 | 61,821 | 53,100 | 690,753 |
| 5 Year Equipment | 216,348 | | 86,127 | 130,221 |
| Total General Fixed Assets | 5,163,675 | \$ 61,821 | \$ 139,227 | 5,086,269 |
| Accumulated Depreciation | 1,981,851 | \$ 136,377 | \$ 139,227 | 1,979,001 |
| BOOK VALUE | \$ 3,181,824 | | | \$ 3,107,268 |

Note 5. Retirement Fund Commitments

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

Plan description

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

TRS issues a publicly available financial report that can be obtained at <https://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.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

Benefits Provided

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

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

Essentially, all Tier 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 began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

Contributions (continued)

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 employer, is submitted to TRS by the employer.

On-behalf contributions. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$965,924 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ended June 30, 2020 were calculated to be \$7,284, of which \$7,010 was actually paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$42,565 were paid from federal and special trust funds that required employer contributions of \$4,537, of which \$4,271 was actually paid in the current fiscal year.

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(a) Teachers' Retirement System of the State of Illinois (continued)

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 a TRS service credit. For the year ended June 30, 2020, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal allotment.

Pension Expense

For the year ended June 30, 2020, the employer recognized pension expense of \$11,281 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF.

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three plans. The majority of 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). The District participates in the Regular Plan.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Benefits provided (continued)

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 *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2019, the District's membership consisted of 19 retirees and beneficiaries currently receiving benefits, 12 inactive plan members entitled to but not yet receiving benefits, and 13 active plan members for a total of 44 plan members.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (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 was 10.47%. The District's contribution rate for the calendar year 2020 is 13.26%. Actual contributions paid during the fiscal year ended June 30, 2020 were \$38,901. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 6. Other Post-Employment Benefits

This District participates in two Post Employment benefit plans Other than Pension. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

(a) Teacher Health Insurance Security (THIS)

Plan description

The employer participates in the Teacher Health Insurance Security (THIS) Fund (also known as The Teacher Retirement Insurance Program, "TRIP") a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options.

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.

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post-Employment Benefits (continued)

(a) Teacher Health Insurance Security (continued)

On-behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members and were 1.24 percent of pay for the year ended June 30, 2020. State of Illinois contributions were \$15,573, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the employer paid \$11,554, which was 100% 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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

(b) Post-Retirement Health Care 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 and Plan Participants

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

As of June 30, 2020, no retirees have elected to continue their health coverage under the District's health insurance plan.

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post- Employment Benefits (continued)

(b) Post-Retirement Health Care Benefits (continued)

Funding Policy

The contribution requirements 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 the desired coverage. The premiums are established for the employee/retiree group, which currently range from \$780 per month for individual coverage to \$2,018 per month for family coverage. Although, with regards to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 7. Changes in General Long-Term Debt

| | Balance, Beginning | Increases | Decreases | Balance, Ending |
|-----------------------------------|-----------------------|-----------|------------|--------------------|
| Health, Life Safety Bonds 2014 | \$ 85,000 | \$ -0- | \$ 45,000 | \$ 40,000 |
| General Obligation Bonds 2016 | 202,000 | -0- | 48,000 | 154,000 |
| General Obligation Bonds 2018 | 2,150,000 | -0- | 85,000 | 2,065,000 |
| | \$ 2,437,000 | \$ -0- | \$ 178,000 | \$ 2,259,000 |

Health, Life, Safety Bond 2014

During the year ended June 30, 2015, the district issued \$250,000 of Health, Life, Safety Bonds. Principal and interest is to be paid each June 1 and December 1 beginning December 1, 2015 and continuing through December 2020. Interest rates range from 2.1% to 2.7%.

| Year Ended June 30 | Principal | Interest | Total |
|-----------------------|-----------|----------|-----------|
| 2021 | \$ 40,000 | \$ 540 | \$ 40,540 |
| Total | \$ 40,000 | \$ 540 | \$ 40,540 |

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (continued)

General Obligation Bond 2016

During the year ended June 30, 2016, the district issued \$286,000 of General Obligation Bonds. Principal is to be paid each December 1, and interest is to be paid at a rate of 2.95% each June 1 and December 1 beginning December 1, 2017 and continuing through December 2022.

| Year Ended June 30 | Principal | Interest | Total |
|-----------------------|------------|----------|------------|
| 2021 | \$ 50,000 | \$ 3,805 | \$ 53,805 |
| 2022 | 51,000 | 2,316 | 53,316 |
| 2023 | 53,000 | 782 | 53,782 |
| Total | \$ 154,000 | \$ 6,903 | \$ 160,903 |

General Obligation Bond 2018

During the year ended June 30, 2018, the district issued \$2,150,000 of General Obligation Bonds. Principal is to be paid each December 1, and interest is to be paid each June 1 and December 1 beginning June 1, 2019 and continuing through December 2028. Interest rates range from 3.0% to 5.0%.

| Year Ended June 30 | Principal | Interest | Total |
|-----------------------|--------------|------------|--------------|
| 2021 | \$ 190,000 | \$ 90,350 | \$ 280,350 |
| 2022 | 200,000 | 82,500 | 282,500 |
| 2023 | 210,000 | 72,250 | 282,250 |
| 2024 | 215,000 | 61,625 | 276,625 |
| 2025 | 230,000 | 51,075 | 281,075 |
| 2026 | 240,000 | 40,500 | 280,500 |
| 2027 | 250,000 | 29,475 | 279,475 |
| 2028 | 260,000 | 18,000 | 278,000 |
| 2029 | 270,000 | 6,075 | 276,075 |
| | \$ 2,065,000 | \$ 451,850 | \$ 2,516,850 |

Note 8. Cash and Investments

The district is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). Deposited funds may be invested in certificates of deposit.

NOTES TO FINANCIAL STATEMENTS

Note 8. Cash and Investments (continued)

Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the District's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2020, the District's bank balance was \$2,411,277, of which \$250,000 is covered by Federal Deposit Insurance and the remaining \$2,161,277 is covered by specific collateral agreements.

Note 9. Operating Lease

In March 2019, the District entered into a lease agreement with Midwest Bus Sales, Inc. to lease four school buses during the fiscal year ended June 30, 2020. The lease was for one year and required one lump-sum payment of \$49,135. At June 30, 2020, the operating lease has been paid in full.

Note 10. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2020, there was no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage in the past three years.

Note 11. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. The District has no liability for unused vacation pay since all vacation leave is used or lost if not taken each year by June 30. Vacation pay is charged to operations when taken by the employees of the District.

NOTES TO FINANCIAL STATEMENTS

Note 12. Commitments and Contingencies

Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subjected to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at June 30, 2020 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August 2020. This results in salaries due at June 30, 2020 of \$140,035. This liability is not reflected in the financial statements.

Note 13. Actual Expenditures in Excess of Budget

During the year ended June 30, 2020, the district had actual expenditures in excess of budgeted expenditures as follows:

| | Actual Expenditures | Budgeted Expenditures | Excess |
|----------------|---------------------|-----------------------|-----------|
| Educational | \$ 2,156,593 | \$ 2,142,020 | \$ 14,573 |
| Debt Services | \$ 279,846 | \$ 279,400 | \$ 446 |
| Transportation | \$ 180,095 | \$ 178,006 | \$ 2,089 |

Note 14. Legal Debt Margin

| | |
|--|---------------|
| Equalized Assessed Valuation, 2019 Tax Year | \$ 25,733,088 |
| Statutory Debt Limitation (13.8% of Equalized Assessed Valuation) | 3,551,166 |
| Less: Bond Indebtedness | 2,259,000 |
| Legal Debt Margin | \$ 1,292,166 |

NOTES TO FINANCIAL STATEMENTS

Note 15. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Community Unit School District No. 2 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Community Unit School District No. 2 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2020, the District paid \$47,372 to the Special Education District.

Note 16. Interfund Loans, Balances, and Transfers

During the year ended June 30, 2020, the following transfer was approved:

Capital Projects Fund transferred \$107,458 to the Debt Services Fund in order to allocate school facilities occupation tax proceeds towards the payment of debt.

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). During the year ended June 30, 2020, the District did not have any such outstanding interfund balances.

Note 17. Recently Issued and Adopted Accounting Standards

In May 2020, as a result of the ongoing COVID-19 pandemic, the Governmental Accounting Standards Board (GASB) adopted GASB Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective dates of the following pronouncements by one year:

Statement No. 84, *Fiduciary Activities*

Statement No. 87, *Leases*

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

Statement No. 90, *Majority Equity Interests- and amendment of GASB Statement No. 14 and No. 61*

When they become effective, application of these standards may restate portions of these financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 18. Subsequent Events

Events that occur after the statement of assets and liabilities arising from cash transaction date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of assets and liabilities arising from cash transactions date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of assets and liabilities arising from cash transactions date require disclosure in the accompanying notes. Management evaluated the activity of Community Unit School District No. 2 through November 9, 2020, the date which the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements with the exception of the subsequent event disclosed below.

COVID-19

Prior to year-end and the issuance of the financial statements, a public emergency was declared in the United States related to a global outbreak of a novel coronavirus (COVID-19). This is an additional risk factor which could impact the operations and valuation of the District subsequent to year-end.

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

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AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITORS' 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

Board of Education
Community Unit School District No. 2
Bluffs, IL

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 financial statements of Community Unit School District No. 2 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Community Unit School District No. 2's basic financial statements and have issued our report thereon dated November 9, 2020. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Unit School District No. 2's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Unit School District No. 2's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Unit School District No. 2's internal control.

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

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

2020-001 Finding

The accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties. The school district has segregated duties where possible, but the small number of personnel limits the overall effectiveness of the internal control.

2020-001 Response

The District is reviewing its financial policies and procedures to better segregate duties where possible. The Superintendent will make the Board aware of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Community Unit School District No. 2's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are listed below:

2020-002 Finding

The District had actual expenditures that exceeded the budgeted expenditures in the Educational Fund, Debt Services Fund, and Transportation Fund.

2020-002 Response

Management will closely monitor actual expenditures compared to the budget during the year with the intention to amend the budget if deemed necessary. Budget amendments will be made by the same procedures required of the original adoption.

2020-003 Finding

The District did not submit timely original and amended budgets to the Illinois State Board of Education.

2020-003 Response

The District will monitor due dates and timely file all original and amended budgets with the Illinois State Board of Education.

Community Unit School District No. 2's Response to Findings

Community Unit School District No. 2's responses to the findings identified in our audit are described above. Community Unit School District No. 2's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Zumbahlen, Cyth, Durath, Fook & Flynn, Ltd

Jacksonville, Illinois
November 9, 2020

COMMUNITY UNIT SCHOOL DISTRICT NO. 2
Bluffs, Illinois

ACTIVITY FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2020

| | Balance June 30, 2019 | Receipts | Dis- bursements | Balance June 30, 2020 |
|------------------------|--------------------------|-------------|--------------------|--------------------------|
| Class of 2023 | \$ - | \$ 2,192 | \$ 1,316 | \$ 876 |
| Class of 2022 | 3,158 | 5,287 | 3,212 | 5,233 |
| Class of 2021 | 4,263 | 15,734 | 8,069 | 11,928 |
| Class of 2020 | 10,255 | 2,377 | 4,628 | 8,004 |
| FFA | 9,675 | 9,152 | 9,290 | 9,537 |
| National Honor Society | 1,155 | 0 | 464 | 691 |
| Student Council | 1,781 | 847 | 791 | 1,837 |
| Courtesy Fund | 616 | 260 | 601 | 275 |
| JH Cheerleaders | 290 | 90 | 190 | 190 |
| 5/6 Boys BB | 2,099 | 5,654 | 1,950 | 5,803 |
| Lady Cougars BB | 4,449 | 1,619 | 2,294 | 3,774 |
| Yearbook | 2,307 | 2,375 | 3,606 | 1,076 |
| School Photos | 2,782 | 498 | 964 | 2,316 |
| JH Girls BB | 1,131 | 1,156 | 1,596 | 691 |
| General | 4,492 | 13,153 | 11,268 | 6,377 |
| Reading Counts | 797 | 1,471 | 1,440 | 828 |
| JH Boys BB | 653 | 1,170 | 1,215 | 608 |
| PBIS | 17 | 0 | 0 | 17 |
| JH Volleyball | 3,821 | 0 | 0 | 3,821 |
| 8th Grade | 1 | 700 | 700 | 1 |
| Science | 522 | 0 | 0 | 522 |
| Angel Tree | 610 | 5,812 | 4,779 | 1,643 |
| Graduates 2018 | 22 | 0 | 22 | 0 |
| Graduates 2019 | 75 | 0 | 75 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | \$ 54,971 | \$ 69,547 | \$ 58,470 | \$ 66,048 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| | A | B | C | D | E | F |
|----|--|-----------------------|------------------------------------|--------------------------|------------------------|------------------|
| 1 | <p align="center">DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</p> | | | | | |
| 2 | <p><i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i></p> | | | | | |
| 3 | <p>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 (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</p> | | | | | |
| 4 | <p>- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p> | | | | | |
| 5 | <p>- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.</p> | | | | | |
| 6 | <p align="center">DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i></p> | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 2,325,592 | 582,851 | 211,023 | 12,615 | 3,132,081 |
| 9 | Direct Expenditures | 2,156,593 | 484,660 | 180,095 | | 2,821,348 |
| 10 | Difference | 168,999 | 98,191 | 30,928 | 12,615 | 310,733 |
| 11 | Fund Balance - June 30, 2019 | 1,305,177 | 461,341 | 30,922 | 104,129 | 1,901,569 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | <p align="center">Balanced - no deficit reduction plan is required.</p> | | | | | |