Quincy Public School District No. 172 Quincy, 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 SDJJA20

School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION School Business Services Department 100 North First Street, Springfield, Illinois 62777-0001 2177785-8779

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

See instructions on inside of this page) ACCRUAL	School Distr	School District/Joint Agreement Information	Accounting Basis:	Certified Put	Certified Public Accountant Information
ACCRUAL 120-22 120-2	(See mail	structions on inside of this page.)			
Positional Agreement: Submit electronic AFR directly to ISBE Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File Click on the Link to Submit: Send ISBE a File Outsliffed Audior's Report Issued: X YES Outsliffed Audior's Report Issued: X YES NO No real expendance and attached? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X YES X NO Were any financial statement or federal award findings issued? X YES X NO Were any financial statement or federal award findings issued? X YES X YES X YES X YES X YES X YES X NO Were any financial statement or federal award findings issued? X YES X	School District/Joint Agreement Nui 01-001-1720-22	umber:	ACCRUAL	Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.	itt, Foote & Flynn, Ltd.
Filing Status: Submit electronic AFR directly to ISBE	County Name: Adams			Name of Audit Manager. Adam Withee	
Filing Status: Submit electronic AFR directly to ISBE	Name of School District/Joint Agree Quincy Public School D	sement: District No. 172		Address: 1395 Lincoln Ave	despessor paris
Click on the Link to Submit: Send ISBE a File	Address: 1416 Maine Street	00 000 000 000 000 000 000 000 000 000	Filing Status: Submit electronic AFR directly to ISBE	City: Jacksonville	State: Zip Code:
Annual Financial Report Yipe of Auditor's Report Issued: Qualified Qualified Qualified Adverse Disclaimer Reviewed by District Superintendent/Administrator Reviewed by District Superintendent/Administrator Reviewed by District Superintendent/Administrator Township Treasurer Name (Type or Print): Email Addresss: Fax Number: Fax N	City: Quincy, Illinois	of an analysis of the state of	Click on the Link to Submit:	Phone Number: 217-245-5121	Fax Number: 217-243-3356
Single Audit Status: ype of Auditor's Report Issued: Qualified Adverse Qualified Adverse Adverse Adverse Disclaimer Reviewed by District Superintendent/Administrator Name (Type or Print): Fax Number: Fax Number: Township Treasurer Name (type or print): Fax Number: Telephone: Telep	Email Address: whickery@qps.org		Send ISBE a File	IL License Number (9 digit): 066-004993	Expiration Date: 11/30/2021
Single Audit Status: Specification of Auditor's Report Issued: Adverse	Zip Code: 62301		0	Email Address: awithee@zescpa.com	:
Reviewed by District Superintendent/Administrator Name of Township Treasurer (Cook County only)	Annual Financia Type of Auditor's Rep Type of Auditor's Rep Type of Auditor's Rep Type of Auditor's Rep Type of Auditor's Rep		YES YES YES		SEE Ulin Civic
tendent/Administrator Name (Type or Print): Township Treasurer Name (type or print) Email Address: Sorg Fax Number: Telephone: Fax Number:	Reviewed L	by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed	Reviewed by Regional Superintendent/Cook ISC
Email Address. S.org Fax Number: Telephone: Fax Number:	District Superintendent/Administrato Roy Webb	or Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	C Name (Type or Print):
Fax Number: Telephone: Telephone:	Email Adress: webbro@qps.org		Email Address:	Email Address:	
•	Telephone: 217-223-8700	Fax Number. 217-228-7162		Telephone:	Fax Number:
Signature & Date.	Signature & Date:		Signature & Date:	Signature & Date:	

Instorm is based on 23 filinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/20-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative nule. 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).

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	 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 <i>Illinois School Code</i> [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 <i>Illinois</i> School Code [105 ILCS 5/17-2A].
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
	14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20
	Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to <i>Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]</i> .
RT E	3 - 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.
destiller	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.
RT C	- OTHER ISSUES
RT C	2 - OTHER ISSUES 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
RT C	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
RT C	
RT C	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked,

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

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

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

24. Enter the date that the 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)				3330	Total
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)			1		\$1
Direct Receipts/Revenue					
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)					\$-
Total					\$1

 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.

	- American

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 Senath, Foote + Flyn Ltst

11/23/2020 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

	Α	В	С	D	E	F	G	Н	1	J	K			М
1						FINANC		ROFILE INFORMATION	L	0	IX			IVI
2	1					,		NOTICE IN CHINATION						
3	Req	uired to	be c	ompleted for School D	strict	s only.								
4		-		15										
5	A.	ıax	кате	s (Enter the tax rate - ex:	.0150	for \$1.50)								
7	1			Tax Year 2019		Faualized A	556556	d Valuation (EAV):		963,186,612				
8	1					= 4				503,180,012				
9				Educational		Operations &		Transportation		Combined Total		Work	ing Cash	
10	R	ate(s):		0.018400	+	Maintenance 0.005000	+	0.002000	_	0.025400			0.000500	1
-11	1			to the appropriate the second		The second secon		0.002000		U.UZJTUU			0.000300	,
13 14	В.	Res	ults o	f Operations *										
	1			Receipts/Revenues		Disbursements/		- 4-6-						
15 16	-					Expenditures		Excess/ (Deficiency)		Fund Balance				
17	1	*	The n	63,062,017	m of	61,609,626	linns C	1,452,391 3, 17, 20, and 81 for the Ed		13,661,456				
18	1			portation and Working Ca			III) C3 C	s, 17, 20, and 61 for the Eq	ucat	ional, Operations & Main	itena	nce,		
19	1													
20 21	c.	Sho	rt-Tei	'm Debt ** CPPRT Notes		74144-								
22	1			O .	+ [TAWs 0	, +	TANs O	_	TO/EMP. Orders	1.1	EBF/GSA	Certificates	
23	1			Other		Total		U		U	+	Serbinosity c	0	- *
24				0	= 1	0								
25		**	The n	umbers shown are the su	m of	entries on page 24.								
28	D.	Long	g-Teri	m Debt										
29		Chec	k the	applicable box for long-to	erm de	ebt allowance by type o	f distr	rict.						
30 31				6 Del for plantation	J L:_L	and and alternative		122.010.752						
32		×		6.9% for elementary an 13.8% for unit districts.	u nign	school districts,		132,919,752						
33														
34		Long	g-Terr	n Debt Outstanding:										
36			C.	Long-Term Debt (Princip	al on	ly)	Acct							
37				Outstanding:		••••	511	94,513,419						
40	E.	Mat	erial	Impact on Financial Po	nsitio	n								
41							ateria	I impact on the entity's fir	nanci	al position during future	repo	rting period	ds.	
42		Attac	ch she	ets as needed explaining	each	item checked.					·	5 (
44		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Pe	nding Litigation										
45				aterial Decrease in EAV										
46				aterial Increase/Decrease	in En	rollment								
47 48		-		verse Arbitration Ruling ssage of Referendum										
49				xes Filed Under Protest										
50				cisions By Local Board of	Revie	w or Illinois Property T	ax Apr	peal Board (PTAB)						
51				her Ongoing Concerns (D				(* * * * * * * * * * * * * * * * * * *						
53		Com	ments.	•										
54				ware more of the same										
55														
56														
57														
58		L.			milion.			()						
60														

Tari								
HQ R		3 0.35 1.05	4 0 0.35 1.40	2 0.10 0.20	4 0.10 0.40	2 0.10 0.20	3.25 *	
0			0 [0.0	0 0	50	REV	nal score
Z							e: on: ncial Profil	ments. Fir
Σ		Score Weight Value	Score Adjustment Weight Value	Score Weight Value	Score Weight Value	Score Weight Value	Total Profile Score: Estimated 2021 Financial Profile Designation: Score may change based on data provided on the Financial	egorical pay
7		Ratio 0.217	0.977 A	Days 79.82	ent .00	ent 89	Total Profile	idated cate
X		Ra 0.2	R a 0.9	Q 62	Percent 100.00	Percent 28.89	inancial	ing of mar
Ξ		0 0 0	000	0.5	0.10	0.10	d 2021 F	by the tim
I	Profile)	Total 13,661,456.00 63,062,017.00	Total 61,609,626.00 63,062,017.00 0.00	Total 13,661,393.00 171,137.85	Total 0.00 20,795,198.95	Total 94,513,419.00 132,919,752.46	Total Profile Score: Estimated 2021 Financial Profile Designation: Total Profile Score may change based on data provided on the Financial Profile	Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.
O	VIMARY Financial I Il-Profile.asp						* Total P	Inform will be
E F	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) https://www.isbe.net/Pa@es/School-District-Financial-Profile.aspx	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	Funds 10, 20 & 40 Funds 10. 20, 40 & 70. Minus Funds 10 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates		*	
B C D	District Name: Quincy Public School District No. 172 District Code: 01-001-1720-22 County Name: Adams	Reven Balance I Reven Debt Pl	2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	 Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) 	 Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P24, Cell FG-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) 	 Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31) 		
4	- 2 8 4 3 9 7 8 6	1 1 2 2 4 5 5	2 20 20 20 20 20 20 20 20 20 20 20 20 20	25 7 2 3 1 26 25 4 3 1	27 228 30 30 30 30	2 2 2 2 2	38 37 38 39 39 39	44 47
			I. L.	Linkskin	. 1 4 4 4 5	Litable	اماماما ها هاد	1 4 4

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

1	A	8	S	0	ш	ш	9	エ		7	¥
-	STRANSA		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
2	(Enter Whole Bollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
_ص	CURRENT ASSETS (100)						security				
4	Cash (Accounts 111 through 115) 1		6,267,491	2,082,815	708,121	1,456,490	3,284,561	1.644.732	3.854.597	3 374 311	2 343 218
2	Investments	120				***************************************	1,430,829			11000	529 215
9	Taxes Receivable	130							**		057,513
7	Interfund Receivables	140						For a service due absolut consesses	750.000		
8	Intergovernmental Accounts Receivable	150		· · · · · · · · · · · · · · · · · · ·			PRESS.			***************************************	
6	Other Receivables	160		2 40 40 40 40 40							
10	Inventory	170									- organization of the first community of
Ę	Prepaid Items	180		*							ATTACLES AND
12	Other Current Assets (Describe & Itemize)	190	69	2 2 2							
13	Total Current Assets		6,267,560	2,082,815	708,121	1,456,490	4,715,390	1,644,732	4,604.597	3.374.311	2,872,433
4	CAPITAL ASSETS (200)										200
_	Marke of Art & Historical Treasures	210									
2 4	WOLKS OF ALL OR FISCOTION I FEASURES	210									
2 5	Dailliam o Dailliam Immenation manks	077									
- 0	Duiting & Duitaing Improvements	062									
0 0	Site improvements & initiastructure	7,740									
2 8	Capitalized Equipment	250									
2	Construction in Progress	260									
7	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24 6	CURRENT LIABILITIES (400)										
25	Interfund Payables	410				750.000					
26	Intergovernmental Accounts Payable	420				,				4	
27	Other Payables	430	****				The state of the s		***************************************		
28	Contracts Payable	440									
29	Loans Payable	460			delates deposite and the property of the prope	- the specific can appropriate representation of the specific can be appropriate to the specific can be appropriated to the specific can be				me	
30	Salaries & Benefits Payable	470	71 700000000000000000000000000000000000	i		9				1	4
31	Payroll Deductions & Withholdings	480				2					
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493							The state of the s	***************************************	
34	Total Current Liabilities		0	0	0	750,006	0	0	0	0	0
35 u	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									8,1
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	107,254	105,779			1,556,852				
39	Unreserved Fund Balance	730	6,160,306	1,977,036	708,121	706,484	3,158,538	1,644,732	4,604,597	3.374.311	2.872.433
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,267,560	2,082,815	708,121	1,456,490	4,715,390	1,644,732	4.604.597	3.374.311	2.872.433

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

-	A	Я	_	N	7
-	27-32A	s s da Antonio		Account Groups	Groups
	(Enter Whole Dollars)	Acct.#	Agency Fund	General Fixed Assets	General Long-Term Debt
-	CURRENT ASSETS (100)				
-	Cash (Accounts 111 through 115) 1		267,359		
_	Investments	120	829,898		
	Taxes Receivable	130			
_	Interfund Receivables	140			
	Intergovernmental Accounts Receivable	150			
-	Other Receivables	160			
10	Inventory	170			
-	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,097,257		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		3,237,685	
	Building & Building Improvements	230		144,780,519	
_	Site Improvements & Infrastructure	240		6,489,800	
19	Capitalized Equipment	250		13,954,205	
	Construction in Progress	260			
	Amount Available in Debt Service Funds	340			708,121
	Amount to be Provided for Payment on Long-Term Debt	350			93,805,298
23	Total Capital Assets			168,462,209	94,513,419
24 0	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
56	Intergovernmental Accounts Payable	420			
	Other Payables	430			
28	Contracts Payable	440			
59	Loans Payable	460			
8	Salaries & Benefits Payable	470			
_	Payroll Deductions & Withholdings	480			
_	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,000,588		
-	Total Current Liabilities		1,000,588		
35	LONG-TERM LIABILITIES (500)				
_	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			94,513,419
	Total Long-Term Liabilities				94,513,419
38	Reserved Fund Balance	714	96,669		
39	Unreserved Fund Balance	730	¢		
40	Investment in General Fixed Assets			168,462,209	
1	Total Liabilities and Fund Balance		1.097,257	168.462.209	01 572 410

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

2020
30,
JUNE
ENDING
YEAR
뽀
FOR
FUNDS
ALL

	Description (Enter Whole Dollars) RECEIPTS/REVENUES LOCAL SOURCES FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	Acct #	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
	Description (Enter Whole Dollars) INSTREVENUES U. SOURCES V-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	Acct #							1 2	(00)	lant
	IPTS/REVENUES A. SOURCES V-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	Manage	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	L SOURCES V-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									n one.	
	1-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	25,167,828	5,183,340	6,283,618	2,704,710	3,080,794	29,028	506.835	2.386.179	503 784
STAT FEDE DISB		2000	0	0		0	0				in the second
PEDE DISB	STATE SOURCES	3000	19,336,529	0	0	1,135,500	0	0	0	0	20.000
DISB	FEDERAL SOURCES	4000	9,027,275	0	0	0	0	0	0	C	0
DISB	Total Direct Receipts/Revenues		53,531,632	5,183,340	6,283,618	3,840,210	3,080,794	29,028	506,835	2,386,179	553,784
	Receipts/Revenues for "On Behalf" Payments	3998	21,422,973		c	2					i
	Total Receipts/Revenues		74,954,605	5,183,340	6,283,618	3,840,210	3,080,794	29,028	506,835	2,386,179	553,784
	DISBURSEMENTS/EXPENDITURES										
	Instruction	1000	35,283,566				877,786				
13 Suppo	Support Services	2000	16,771,885	4,898,463		3,554,143	2,138,939	2,418,356		2.264.943	4.594.437
14 Comm	Community Services	3000	502,603	0		0	35,936				
15 Payme	Payments to Other Districts & Governmental Units	4000	598,966	0	0	O		0		C	C
16 Debt	Debt Service	2000	0	0	6,213,649	0	0			0	, ,
17 Tot	Total Direct Disbursements/Expenditures		53,157,020	4,898,463	6,213,649	3,554,143	3,052,661	2,418,356		2,264,943	4,594,437
18 Disi	Disbursements/Expenditures for "On Behalf" Payments	4180	21,422,973	0	0	0	0	0		0	
19 Tot	Total Disbursements/Expenditures		74,579,993	4,898,463	6,213,649	3,554,143	3,052,661	2,418,356		2,264,943	4,594,437
20 Exc	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	3	374,612	284,877	696'69	286,067	28,133	(2,389,328)	506,835	121.236	(4.040.653)
_	OTHER SOURCES/USES OF FUNDS										
<u>~</u>	OTHER SOURCES OF FUNDS (7000)										
_	PERMANENT TRANSFER FROM VARIOUS FUNDS										
-	Abolishment of the Working Cash Fund	7110	3								
1	Abatement of the Working Cash Fund	7110	464,025			1					
97	Transfer of Working Cash Fund Interest	7120									
1~	Transfer Affords to the control of t	7140									
-	nalister of interest. Transfer from Capital Project Fund to O&M Fund	7150									
-	Transfer of Control Co	7160									
-	I ransier of taxess rife Prevention & Safety Tax and interest Proceeds to OwiN Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31 Fun	Fund ⁵	erment a tana									
32 SAL	SALE OF BONDS (7200)										
33 Prin	Principal on Bonds Sold	7210	\$								
_	Premium on Bonds Sold	7220									
35 Acci	Accrued Interest on Bonds Sold	7230									
36 Sale	Sale or Compensation for Fixed Assets	7300		619,980				199.297			
37 Tran	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
_	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39 Trar	Transfer to Debt Service to Pay Principal on Revenue Bonds	2600			0						
-	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41 Tran	Transfer to Capital Projects Fund	7800						0			
_	ISBE Loan Proceeds	7900				1					
-	Other Sources Not Classified Elsewhere	7990	126,801								
44 T	Total Other Sources of Funds		590,826	619,980	0	0	0	199,297	0	0	0
45 OTHER	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

-		2	>					-			
					П	4	יט	I		,	×
	Description		(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
7	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							464.025		
48	Transfer of Working Cash Fund Interest	8120							0		
49	Transfer Among Funds	8130									
20	Transfer of Interest	8140		A MANNE .		É					
21	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 Transfer of Excess Fire Domination & Cafety Day and Interest Describer Only Sanday	8160									0
53	ratister of excess the rieventual is safety boing and little est rioceeds to Debt Service. 5 Fund	8170									C
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	;								
26	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
22	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
28	Taxes Pledged to Pay interest on Capital Leases	8510									
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
9	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									
99	Taxes Piedged to Pay Interest on Revenue Bonds	8710									
29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
89	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	:	:							
7.1	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				printing a					
75	Other Uses Not Classified Elsewhere	8990	220,976								
9/	Total Other Uses of Funds		220,976	0	0	0	0	0	464,025	0	0
77	Total Other Sources/Uses of Funds		369,850	619,980	0	0	0	199,297	(464,025)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		744,462	904,857	696'69	286,067	28.133	(2,190,031)	42.810	121 236	(4 040 653)
26	Fund Balances - July 1, 2019		5 573 098	1 177 958	638 152	1 714 054	7 607 757	COC 400 C	FBZ 133 N	opposite the contract of the c	(000,000,000)
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		000,030,0	000	707 000	174/074	4,00,737	3,634,763	4,3b1,787	3,253,075	6,913,086
8	Fund Balances - June 30, 2020		6,267,560	2,082,815	708,121	706,484	4,715,390	1.644.732	4.604.597	3 374 311	2 872 433

Page 9

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

1	A	20	ۇ ر	0 (32)	П (gr	T 3	ۍ او	I	_	7	×
			(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						Allinan				
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
2	Designated Purposes Levies (1110-1120) 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		17,076,343	4,640,291	6,259,098	1,856,102	1,248,151		464,025	2,346,689	464,025
9	Leasing Purposes Levy	1130	278,415	185,610							
1	Special Education Purposes Levy	1140	371,206								
∞	FICA/Medicare Only Purposes Levies	1150					1,497,700				
o	4	1160									
9	4	1170									
=	Other Tax Levies (Describe & Itemize)	1190			è	4	3			***************************************	
12	Total Ad Valorem Taxes Levied By District		17,725,964	4,825,901	6,259,098	1,856,102	2,745,851	0	464,025	2,346,689	464,025
73	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	19,527	5,059	6,823	2,023	2,993		206	2,558	206
15		1220	10,333	2,813	3,649	1,082	1,601		270	1,368	270
16	Corporate Personal Property Replacement Taxes	1230	4,280,528	267,533		535,066	267,533				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290				the second secon					
18	Total Payments in Lieu of Taxes		4,310,388	275,405	10,472	538,171	272,127	0	776	3,926	776
19	TUFTION	1300									
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	2,750								
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	1								
33	Special Ed - Tuition from Other Districts (In State)	1342	21,150								
45	Special Ed - Tuition from Other Sources (In State)	1343									
26	Special Ed Luitlon from Orner Sources (Out of State)	1344									
37	Adult - Tutton from Publis of Paretts (in State) Adult - Tutton from Other Dietricke (in State)	1257	The state of the s								
38	Adult - Tuition from Other Squires (In State)	1353	7 290								
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition	:	31,190								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				179,197					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				* Control of the Cont					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
4 5	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
2	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424			***						
2	CTE - Transp Fees from Pupils or Parents (In State)	1431									
23	C.I.s I ransp Hees from Other Districts (in State)	1432									
3 2	CTE - Transo Fees from Other Sources (Out of State)	1434									
5	CIE - Hallsh I sees thom order courses (con or course)	TOUT									

Page 10

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

Page 10

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-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441					Security				
99	,	1442									
25	Special Ed - Transp Fees from Other Sources (in State)	1443				86,574					
28	_	1444									
29		1451									
9	_	1452				***************************************					
6	Adult - Transp Fees from Other Sources (In State)	1453				2000					
29	-	1454									
20	_					7///2					
64	<u>a</u>	1500									
65	- 1	1510	132,417	37,232	14,048	8,830	62,816	24,891	42,034	35,343	38,983
8	_	1520		6		1000		. 2000	,		
ò	Total Earnings on Investments		132,417	37,232	14,048	8,830	62,816	24,891	42,034	35,343	38,983
68	FDOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	461,731								
20	Sales to Pupils - Breakfast	1612	46,383								
7.1	Sales to Pupils - A la Carte	1613	304,541								
72	Sales to Pupils - Other (Describe & Itemize)	1614	30								
73	Sales to Adults	1620	34,586								
74	Other Food Service (Describe & Itemize)	1690	7,312								
42	Total Food Service		854,553								
9/	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	167,986								
78	Admissions - Other (Describe & Itemize)	1719	71,577								
79	Fees	1720	29,031	***							
80	Book Store Sales	1730	1								
œ	Other District/School Activity Revenue (Describe & Itemize)	1790	16,261	ě							
82	Total District/School Activity Income		284,855	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	256,350								
85	Rentals - Summer School Textbooks	1812									
98	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819	99990								
200	Sales - Regular Textbooks	1821									
200	Sales - Summer School Textbooks	1822									
200	Sales - Adult/Continuing Education Textbooks	1823									
200	Sales - Other (Describe & Itemize)	1829									
93	Total Texthook Income	neet	256,350								
76	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rontale	1910		08C 9							
96	Contributions and Donations from Private Sources	1920	829.829	20.10							
97	The state of the Municipal or County County	1020	770			1444					
88	Services Provided Other Districts	1940	185.799	4. 66							
66	Refund of Prior Years' Expenditures	1950				,					
100	Payments of Surplus Moneys from TIF Districts	1960			9000	,		W 46.0		*	A SA A ARRAM
101	Drivers' Education Fees	1970	32,241								
102	Proceeds from Vendors' Contracts	1980	****								
103	School Facility Occupation Tax Proceeds	1983						1. 46. 240			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	, ,								
100	Other Local Fees (Describe & Itemize)	1993	138,745	20.00							
3	Other Local Kevenues (Describe & Itemize)	1999	385,497	38,022		35,836		4,137		221	

See accompanying notes to the financial statements

Print Date: 11/19/2020 {aeb21829-08fc-4c13-879b-732f2d22bbcb}

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	8	ပ	۵	ш	L	G	I	_	_	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(96)
7	Description (Enter whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Total Other Revenue from Local Sources	2	1,572,111	44,802	0	35,836	0	4,137	0	221	0
109	Total Receipts/Revenues from Local Sources	1000	25,167,828	5,183,340	6,283,618	2,704,710	3,080,794	29,028	506,835	2,386,179	503,784
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Rev	2100									
112	Ì.	2200									
113	Ŀ	2300		¢			413				
114		2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	116 UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	16.182.096								
118		3002			č		***				
119		3005						* **			
120		3030						ę		ξ	
121	-	3099	444,936				*	sessessessesses.		PROPERTY.	
122	Total Unrestricted Grants-In-Aid		16,627,032	0	0	0	0	0	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	1,326,781								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128		3120	306,234								
129	Special Education - Orphanage - Summer Individual	3130	34,912								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		1,667,927	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	111100								
135	CTE - Secondary Program Improvement (CTEI)	3220	**************************************								
136	CTE - WECEP	3225	Bases								
137	CTE - Agriculture Education	3235	9,002								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299	-	***			A				
141	Total Career and Technical Education		9,002	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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	В	ပ	D	ш	F	9	I		7	¥
			(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	27,946				A manage				
147	School Breakfast Initiative	3365									
148	Driver Education	3370	51,795								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				559,253					
153	_	3510		\$ 2		522,829					
154	Transportation - Other (Describe & Itemize)	3599	****	*		200 A10					
155	Total Transportation		0	0		1,082,082	0				
156		3610									
157	Scientific Literacy	3660 :									
158	Truant Alternative/Optional Education	3695	53,654								
159	Early Childhood - Block Grant	3705	661,680			53,418					
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		3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									50,000
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	237,493								
169	Total Restricted Grants-In-Aid		2,709,497	0	0	1,135,500	0	0	0	0	20,000
170	Total Receipts from State Sources	3000	19,336,529	0	0	1,135,500		0	0	0	
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	172 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)	•									
173		4001									
17.1	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009									
175	Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0		0	0	0	0	0
176	76 RESTRICTED GRANTS-IN-AID RECEIVED BIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045	1,362,802								
178	Construction (Impact Aid)	4050									
179		4060		999							
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Hearing)	4090									
181		i	1,362,802	0		0	0	0			0
100	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	(666)									
183	ππεν										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105				There are not the contract of					

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	
-UNDS - FOR THE YEAR ENDING JUNE	
-UNDS - FOR THE YEAR ENDING JUNE	30
-UNDS - FOR THE YEAR ENDING	JUNE
-UNDS - FOR THE YE	ENDING
-UNDS - FOR	YEAR
-NNDS	Ή
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9 pal (60) (70) (80) (70 (80) (70 (80) (90) (90 (90) (90) (90 (90) (90) (90)		А	В	O	a	ш	4	<u></u>	Ξ	_	٦	¥
Particulation to the control	-		Marine Marine	(10)	(20)	(30)	(40)	(20)	(69)	(02)	(80)	(06)
Thu V. Create [bacterior de laterior] 4,927 70 70 70 70 70 70 70	7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
100 of the Cheen's a branch 100 0 0 0 0	186		4107	-deda-			3 3					
The content of the	187		4199	C	' (•					
Part Part Part	00						0	D				
1,345,013	9 0	ш										
Control for the Control for	101	1	4200	1 3/8 013								
1,000 Description Descri	192	1	4215	LLO4C4CT								
State free for from from free free free from free free free free free free free fre	193		4220	438,379								
1,225 1,22	194		4225	362,202								
Trail First Negatibation 4,399 7,446 Trail Food Service Chem Closurine & Runnine 4,399 7,248 Trail Food Service Chem Closurine & Runnine 4,399 7,243 Trail Food Service Chem Closurine & Runnine 4,399 7,243 Trail Food Service Chem Closurine & Runnine 4,399 7,243 Trail Food Service Chem Closurine & Runnine 4,399 7,243 Trail Food Service Chem Closurine & Runnine 4,399 7,343 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 7,394 Trail Food Service Chem Closurine & Runnine 4,399 Trail Food Service Chem Closurine 4,3	195	Ш	4226	872								
Trail Found Service Onto (Describe & Native) 4255	196	1	4240	1								
Title 1 Control Formation 44000 2,948,820 Title 1 Control Formation 44000 2,948,820 Title 1 Control Formation 44000 2,948,820 Title 1 Control Formation 4400 2,948,820 Title 1 Control Formation 4400 321,927 Title 1 Control Formation 4400 321,927 Title 1 Control Formation 4400 321,927 Title 1 Control Formation 4400 321,928 Title 1 Control Formation 4400 440	100	1	4299	7,486				O				
Title Low Income Page 19,243 17,231	000			400000								
This is not because & because of years 77,233 77,234 77,23	200		4200	0 0 0 0 0 0								
This is the figure Education 499 321,927 70 70 70 70 70 70 70	201		4305	72 231				-21-004				
This - Other (Describe & Hernie)	202		4340	103/3/			e de la constante de la consta					
Trood True True True True True True True True True Tr	203	3	4399	321,927								
Title 1. State & Drug Free Schools - Formula 4400 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. State & Drug Free Schools - Formula 4411 1. Title 1. Tit	204			3,342,988	0		0	0				
Title N. 218 de Doug Fere Schools - Ferrinals 4400 257,1368 0 0 Title N. 218 de Doug Fere Schools - Ferrinals 4421 257,1368 0 0 Title N. Charle (bacchios & terminal) 4422 257,1368 0 0 Title N. Charle (bacchios & terminal) 4422 257,1368 0 0 Trada Title N. Berband & terminal 4422 4423 257,1368 0 0 Fed - Spec Education - Precional Descriptions 4425 4425 242,00 242	205											
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Tradition Trad	208		4499	3	ľ		,					
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Feet -Spec Education - Preschool Discustionary 4600 49,735 Feet -Spec Education - Preschool Discustionary 4600 1,106,920 Feet -Spec Education - DEA - Floor Michaelth 4620 1,106,920 Feet -Spec Education - DEA - Cheer Conscribe & Itemize) 4620 1,106,920 Feet - Spec Education - DEA - Discustionary 4620 1,217,619 0 Total Federal - Special Education - DEA - Discussionary 4620 4770 0 CTE - Performa 4770 4770 0 0 CTE - Performa 4770 4730 0 0 CTE - Performa 4770 4770 0 0 CTE - Performa 4770 4730 0 0 ARRA - Title - Low Income 4850 4850 4850 4850 ARRA - Title - Low Income 4850 4850 4850 4850 4850 ARRA - Title - Low Income 4850 4860 4860 4860 4860 4860 ARRA - Title - School Improvement (Section 1003g) 4850 4860 4860 4860 <td>210</td> <td></td>	210											
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Feel - Spee Education - IDEA - Floar Withough 4820 1,106,920 Feel - Spee Education - IDEA - Round & Search 4820 1,106,920 Feel - Spee Education - IDEA - Contex (Describe & Hemize) 4820 1,317,619 0 Feel - Spee Education - IDEA - Other (Describe & Hemize) 4820 0 0 Teal - Spee Education - IDEA - Other (Describe & Hemize) 4770 0 0 Teal - Spee Education - IDEA - Other (Describe & Hemize) 4770 0 0 Total - Che Perdix - Tide IIIE - Tech Prep 4770 0 0 CITE - PERMIXE 4770 4850 0 0 CITE - Chief (Describe & Hemize) 4850 0 0 0 CITE - Chief (Describe & Hemize) 4850 0 0 0 0 CITE - Chief (Describe & Hemize) 4850 4850 4850 0 0 0 CITE - Chief (Describe & Hemize) 4850 4850 4850 4850 0 0 0 ARRA - Tide III - Tech (Describe & Hemize) 4850 4850 4850 4850 <th< td=""><td>212</td><td></td><td>4605</td><td>***</td><td>3</td><td></td><td>1</td><td>pera</td><td></td><td></td><td></td><td></td></th<>	212		4605	***	3		1	pera				
Feel - Spec Education - IDEA - Roam & Beard 44255 150,964 Feel - Spec Education - IDEA - Roam & Beard 44255 150,964 Feel - Spec Education - IDEA - Obser-Upscribe & Itemize) 4630 3.317,619 0 Total Federal - Special Education - IDEA - Obser-Upscribe & Itemize) 4770 0 0 CTF - Potental - Context (Describe & Itemize) 4770 0 0 CTF - Chief Percental - Auth Education 4850 0 0 CTF - Chief (Describe & Itemize) 4850 0 0 CTF - Chief (Describe & Itemize) 4850 0 0 CTF - Chief (Describe & Itemize) 4850 0 0 CTF - Chief (Describe & Itemize) 4850 0 0 CTF - Chief (Describe & Itemize) 4850 0 0 ARRA - Title II - Service (Improvement (Seat In 2008) 4852 4853 4854 4854 ARRA - Title I - School Improvement (Seat In 2008) 4855 4860 4855 4860 4862 ARRA - Title I - School Improvement (Seat In 2008) 4862 4862 4862 4862	213	_	4620	1,106,920			W 400	ever .				
Feel Spect Education Light And Plantice 4590 0 Total Federal - Special Education 4590 0 0 Total Federal - Special Education 4790 0 0 Total Federal - Special Education 4790 0 0 CIF. C - Perform 4810 4790 0 0 CIF. C - Perform 4810 4820 0 0 0 CIF. C - Perform 4820 4	212	1	4625	160,364				27				
CTE - PERKINS 1,317,619 0 CTE - PERKINS 4770 CTE - PERKINS 4820 TOTAL CTE - PERKINS 4820 ARRA - Cheeneal Standing 4852 ARRA - Cheeneal Standing 4853 ARRA - Title I - Low Income 4854 ARRA - Title I - Neglected Private 4854 ARRA - Title I - Neglected Private 4854 ARRA - Title I - School Improvement (Park A) 4854 ARRA - Title I - School Improvement (Park A) 4854 ARRA - Title I - School Improvement (Park A) 4855 ARRA - Title I - Technology-Competitive 4865 ARRA - Title III - Technology-Competitive 4862 ARRA - Title III - Technology-Competitive 4863 ARRA - Title III - Technology-Competitive Grants 4865	216	ì	4699									
CTE - Perkins - Title IIIE - Tech Prep 4770 CTF - Perkins - Title IIIE - Tech Prep 4770 CTF - Other (Describe & Itemize) 4799 0 Tech CTF - Perkins - Title IIIE - Tech Prep 4810 6 Federal CTF - Perkins - Tech Annual Preparation Stabilization 4810 4820 ARRA - Title I - Low Income 4851 4852 ARRA - Title I - Neglected Private 4853 4854 ARRA - Title I - School Improvement (Park A) 4854 4855 ARRA - Title III - School Improvement (Section 1003g) 4856 4856 ARRA - Title III - Technology-formula 4861 4861 ARRA - Title III - Technology-formula 4862 4862 ARRA - Title III - Technology-formula 4862 4863 ARRA - Title III - Technology-formula 4862 4863 ARRA - Title III - Technology-formula 4863 4865 ARRA - Title III - Technology-formula 4865 4865 ARRA - Title III - Technology-formula 4865 4865	217			1,317,619	0		0	0				
CTE - Perkins - Title IIIE - Tech Piep 4770 CTE - Other (Describe & Itemize) 4799 0 Total CTE - Perkins 4799 0 Tederal - Adult Education 4810 6 ARRA - General State Aid - Education Stabilization 4851 4851 ARRA - Title I - Low Income 4852 4853 ARRA - Title I - Low Income 4854 4854 ARRA - Title I - School Improvement (Part A) 4854 4854 ARRA - Title I - School Improvement (Section 1003g) 4855 4855 ARRA - Title I - School Improvement (Section 1003g) 4856 4856 ARRA - Title ID - Part B - Practor Brownels 4867 4867 ARRA - Title ID - Technology-formula 4867 4867	218											
CTIE - Other (Describe & Itemize) 4799 0 Total CTE - Perkins 0 0 Foder(al. Adult Education 4810 6 ARRA - General State Aid - Education Stabilization 4850 6 ARRA - Title I - Low Income 4851 6 ARRA - Title I - Low Income 4853 6 ARRA - Title I - School Improvement (Part A) 4854 6 ARRA - Title I - School Improvement (Part A) 4855 6 ARRA - Title I - School Improvement (Part A) 4855 6 ARRA - Title I - School Improvement (Part A) 4856 6 ARRA - Title I - School Improvement (Part A) 4856 6 ARRA - Title I - School Improvement (Part A) 4856 6 ARRA - Title I - School Improvement (Part A) 4856 6 ARRA - Title I - School Improvement (Section 1003g) 4856 6 ARRA - Title ID - Technology-Competitive 4860 6 ARRA - Title ID - Technology-Competitive 4862 6 ARRA - Title ID - Technology-Competitive Grants 4865 6 Impact Aid Formula Grants	219		4770									
Federal - Adult Education 4810 ARRA - General State Aid - Education Stabilization 4851 ARRA - Title I - Low Income 4851 ARRA - Title I - Delinquent, Private 4852 ARRA - Title I - School Improvement (Part A) 4854 ARRA - Title I - School Improvement (Section 1003g) 4855 ARRA - Title II - Technology-Formula 4855 ARRA - Title IID - Technology-Formula 4860 ARRA - Title IID - Technology-Formula 4863 Impact Aid Formula Grants 4863 Impact Aid Competitive Grants 4865 Impact Aid Competitive Grants 4865 Impact Aid Competitive Gr	220		4799	Ç				C				
ARRA - General State Aid - Education Stabilization ARRA - Title I - Low Innocme ARRA - Title I - Selbool Improvement (Part A) ARRA - Title I - School Improvement (Section 1003g) ARRA - Title I - School Improvement (Section 1003g) ARRA - Title I - School Improvement (Section 1003g) ARRA - Title I - School Improvement (Section 1003g) ARRA - Title IID - Technology-Competitive ARRA - Title IID - Technolog	222	Federal - Adult Education	4810									
ARRA - Title I - Low Income ARRA - Title I - Neglected, Private ARRA - Title I - Delinquent, Private ARRA - Title I - School Improvement (Section 103g) ARRA - Title I - School Improvement (Section 103g) ARRA - DEA - Part B - Flow-Through ARRA - DEA - Part B - Flow-Through ARRA - Title IID - Technology-Competitive ARR	223	ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Neglected, Private ARRA - Title I - Delinquent, Private ARRA - Title I - School Improvement (Section 1003g) ARRA - Title I - School Improvement (Section 1003g) ARRA - DEA - Part B - Preschool ARRA - Title IID - Technology-Competitive ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Impact Aid Competitive Grants Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	224	ARRA - Title I - Low Income	4851	Ĭ			- AVANDE	***				
ARRA - Title I - Delinquent, Private ARRA - Title I - School Improvement (Part A) ARRA - Title I - School Improvement (Section 1003g) ARRA - IDEA - Part B - Preschool ARRA - IDEA - Part B - Flow-Through ARRA - Title IID - Technology-Competitive ARRA - Title IID - Technology-Competitive ARRA - Title IID - Technology-Competitive ARRA - Aritle IID - Technology-Competitive ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Impact Aid Competitive Grants Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	272	ARRA - Title I - Neglected, Private	4852						*			
ARRA - Title I - School improvement (Fact A) ARRA - Title I - School improvement (Section 1003g) ARRA - IDEA - Part B - Preschool ARRA - IDEA - Part B - Flow-Through ARRA - Title IID - Technology-Competitive ARRA - Title IID - Technology-Competitive ARRA - Title IID - Technology-Competitive ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Cualified Zone Academy Bond Tax Credits Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	227	ARRA - Title I - Delinquent, Private	4853		ser men		3		1			
ARRA - IDEA - Part B - Preschool ARRA - IDEA - Part B - Flow-Through ARRA - Title IID - Technology-Formula ARRA - Title IID - Technology-Competitive ARRA - McKinney - Vento Homeless Education ARRA - McKinney - Vento Homeless Education ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	228	ARRA - Title 1 - School Improvement (Section 1003g)	4655						300cm			
ARRA - IDEA - Part B - Flow-Through ARRA - Title IID - Technology-Formula ARRA - Title IID - Technology-Competitive ARRA - McKinney - Vento Homeless Education ARRA - McKinney - Vento Homeless Education ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Qualified Zone Academy Bond Tax Credits Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	229	ARRA - IDEA - Part B - Preschool	4856								1	
ARRA - Title IID - Technology-formula ARRA - Title IID - Technology-Competitive ARRA - McKinney - Vento Homeless Education ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	230	ARRA - IDEA - Part B - Flow-Through	4857					de devide				
ARRA - Title IID - Technology-Competitive ARRA - McKinney Vento Homeless Education ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Qualified Zone Academy Bond Tax Credits Qualified Zone Academy Bond Credits	231	ARRA - Title IID - Technology-Formula	4860		*****						0.7100	*** ***********
ARRA - McKinney Vento Homeless Education ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Impact Aid Competitive Grants Qualified Zone Academy Bond Tax Credits Qualified School Construction Bond Credits	232	ARRA - Title IID - Technology-Competitive	4861		,							- >
ARRA - Child Nutrition Equipment Assistance Impact Aid Formula Grants Impact Aid Competitive Grants Qualified Zona Academy Bond Tax Credits Qualified School Construction Bond Credits	233	ARRA - McKinney - Vento Homeless Education	4862		,							
Impact Ald Formula Grants Impact Ald Competitive Grants Aqualified Sono Academy Bond Tax Credits Qualified School Construction Bond Credits	234	ARRA - Child Nutrition Equipment Assistance	4863									
mipper and complement than a complement of the c	236	Impact Aid Formula Grants	4864	2								
Qualified School Construction Bond Credits	237	Qualified Zone Academy Bond Tax Credits	4866									4.
	238	Qualified School Construction Bond Credits	4867					7.49				

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	20	ပ	D	п	_	פ	r	_	-,	~
			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	Build America Bond Tax Credits	4868			5			5			
_	Build America Bond Interest Reimbursement	4869					MFSalls	. 4 40		***	2 2
241 ARR	ARRA - General State Aid - Other Govt Services Stabilization	4870	- deline				1	77 Web			3
242 othe	Other ARRA Funds - II	4871			400		*	1			
243 Othe	Other ARRA Funds - III	4872	- POSTOR	***	d d d d d d d d d d d d d d d d d d d					700 MW	
244 Othe	Other ARRA Funds - IV	4873		3				**			
245 Othe	Other ARRA Funds - V	4874			š	>				3	
246 ARRA	ARRA - Early Childhood	4875	una de de Audonosia de							2	nor.
Othe	Other ARRA Funds VII	4876	741 5500			3	***************************************			75	413%
248 othe	Other ARRA Funds VIII	4877	16 100 100	74.60	A PPG 8991		3	÷			
249 Othe	Other ARRA Funds IX	4878			790 7944	Vienna		***			
Othe	Other ARRA Funds X	4879			\$ \$			water.		- Address	•
Othe	Other ARRA Funds Ed Job Fund Program	4880			2004					1	
Total	Total Stimulus Programs		0	0	0	0	0	0		0	0
Race	Race to the Top Program	4901									
Race	Race to the Top - Preschool Expansion Grant	4902									
Title.	Title III - Immigrant Education Program (IEP)	4905									
Title	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
McKi	McKinney Education for Homeless Children	4920									
Title	Title II - Eisenhower Professional Development Formula	4930									
259 Title I	Title II - Teacher Quality	4932									
Fede	Federal Charter Schools	4960									
State	State Assessment Grants	4981	aremo (
Gran	Grant for State Assessments and Related Activities	4982									
Medi	Medicaid Matching Funds - Administrative Outreach	4991	217,999								
Medi	Medicaid Matching Funds - Fee-for-Service Program	4992	310,639								
Z65 Other	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	64,078								
266 Total	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,664,473	0	0	0	0	0		0	0
Total	Total Receipts/Revenues from Federal Sources	4000	9,027,275	0	0	0	0	0	0	0	0
268 Total	Total Direct Receipts/Revenues		200 400	2000							

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

Page 15

	A	8	ပ	0	3	L	O	I	-	7	¥	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
N	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
က	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										ween.
S	Regular Programs	1100	13,911,587	2,971,788	26,590	629,601	93,157	1,150			17,633,873	18,080,615
9	Tuition Payment to Charter Schools	1115									0	· •
-	Pre-K Programs	1125	1,323,667		2,991	61,029	4,390				1,817,770	2,127,832
∞ (Special Education Programs (Functions 1200-1220)	1200	5,412,842	ř	68,181	39,957	7,155				7,061,164	7,203,265
D .	-	1225	277,747			,	,				349,021	352,716
9	-	1250	1,120,731		198,658	443,750	475,292	6,680			2,548,524	2,822,849
=	_	1275	56,185	26,218		,	1				82,403	163,918
12	-	1300	\$		E	MARK					0	
13	_	1400		The second secon							0	
4	-	1500	786,512	38,846	285,946	415,641	86,341	25,941	11,500		1,650,727	1,758,215
15	_	1600	869'06	7,269	10,600	M est					108,507	190,889
16	Gifted Programs	1650			4.12.22.22.22.22.22.22.22.22.22.22.22.22.						0	
17	Driver's Education Programs	1700	230,980	50,639	15,709	3,656					300,984	303,100
18	_	1800	23,762								23,762	24,125
19	Truant Alternative & Optional Programs	. 1900	22,118	3,726		191					26,035	33,433
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1161									0	
22	Special Education Programs K-12 - Private Tuition	1912						3,680,796			3,680,796	4,000,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-1.2 - Private Tuition	1914									0	,
25	-	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917						*****			0	
28	Interscholastic Programs - Private Tuition	1918						77-117-117-117-117-117-117-117-117-117-			0	
29	Summer School Programs - Private Tuition	1919									0	
8	Gifted Programs - Private Tuition	1920									0	
3	Bilingual Programs - Private Tuition	1921					1	***************************************			0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	1					31			0	
	Total Instruction ¹⁰	1000	23,256,769	5,431,895	608,675	1,593,825	666,335	3,714,567	11,500	0	35,283,566	37,060,957
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,386,403		4,265	272					1,729,277	1,746,337
37	Guidance Services	2120	587,484		36,321						751,290	766,257
38	Health Services	2130	739,890	193,872	10,191	8,521					952,474	1,025,636
33	Psychological Services	2140	299,704	62,908	2,347	80		4,839			369,878	317,700
9	Speech Pathology & Audiology Services	2150	1,002,578		10,600			2000			1,225,855	1,243,596
4	Other Support Services - Pupils (Describe & Itemize)	2190	415,798		5,141						511,850	516,047
42	Total Support Services - Pupils	2100	4,431,857	1,026,190	68,865	8,873	0	4,839	0	0	5,540,624	5,615,573
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	284,168	42,967	103,525	58,802		344			489,806	688,140
45	Educational Media Services	2220	78,952	16,261	3,250	29,776	6,199				134,438	149,037
46	Assessment & Testing	2230			1	89,679	686				899'06	90,680
è	Total Support Services - Instructional Staff	2200	363,120	59,228	106,775	178,257	7,188	344	a	0	714,912	927,857
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
40	Board of Education Services	2310	1960 1960		101,886	10,721		14,695			127,302	164,560
20	Executive Administration Services	2320	165,236		268	5,953		1,931			188,443	199,105
2	Special Area Administration Services	2330	2.72,866	49,301		1,884	2	1	Deposit (1917)	parties.	324,051	367,395
52	Tort Immunity Services	2370			130	29					159	750
53	Total Support Services - General Administration	2300	438,102	64,356	102,284	18,587	0	16,626	0	0	639,955	731,810

See accompanying notes to the financial statements

Print Date: 11/19/2020 {aeb21829-08fc-4c13-879b-732f2d22bbcb}

Page 16

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

1		A	В	ပ	Q	Щ	F	ŋ	I	-	~	¥	_
Particular control c	-		hidealbillian and	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Particular function of the protect desiration of the protect desirat	2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
control	54	_											
the firequency process process detailed process to be an expectation of the firequency of the firequen	55	_	2410	3,055,979	565,569	29,655	55,931		10			3,707,144	3,870,134
Control Cont	99	_	2490	708,040	138,067	1,815						847,922	843,663
Publication of publ	25	Total Support Services - School Administration	2400	3,764,019	703,636	31,470	55,931	0	10	0	0	4,555,066	4,713,797
Decisione contain the interpretation of the contain the interpretation of the contain the contain the interpretation of the contain the	28	_											
Particulations Part	59	_	2510	78,390	8,748	200						87,638	87,957
Page page page page page page page page p	9		2520	234,890	57,211	34,483	6,368	686	300			334,241	365,791
Part	61	Operation & Maintenance of Plant Services	2540	154,856	32,309	5,601	53,395					246,161	433,828
State Stat	62	_	2550			181,967		At 111				181,967	221,698
train formity control formity	63	_	2560	1,206,795	371,412	7,784	1,219,173	17,087	153		angangan,	2,822,404	3,363,230
Automatic protects classification of the protect control of the pr	64	_	2570		>	6 9	1,062	2				1,062	5,000
Particus of Canadia State St	65	_	2500	1,674,931	469,680	230,335	1,279,998	18,076	453	0	0	3,673,473	4,477,504
Description of control large-to-scores 200 2,000	99	_											
Unitary file statement, Development & End-Auton Function Scription 18,1848 18,1848 18,1848 18,1848 18,1848 18,1848 18,1848 18,1848 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,1878 18,18	29	Direction of Central Support Services	2610			8,189			1,300			9,489	9,500
State Stat	68	_	2620	2,000	253	18,084					**************************************	20,337	26,427
Declaration of the procurate declaration 244,513 21,525 11,756 11	69	_	2630	19,910		250		MODIFIC				20,160	22,081
Other Processing Services 246.0 255.45.3 215.25.4 1157.25.4	70	Staff Services	2640	234,503	32,305	34,251	25,550	*****	409			327,018	332,974
Total support Services - Ceremin 2000 25,64,33 23,5258 21,7354 21,9370 21,938 21,7370 21,938 21,9370 21,938 21,9370 21,938 21,9370 21,938 21,9	71	Data Processing Services	7660		April	156,760	165,957	127,986				450,703	682,700
Other August Services Containe & Immedia 200 13424431 1345126 40243564 13450242 134	72	Total Support Services - Central	2600	256,413	32,558	217,534	191,507	127,986	1,709	0	0	827,707	1,073,682
1,120,124 2,123,56 1,120,702 1,132,136 1,130,702 1,132,136 1,130,702 1,132,136 1,130,702 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,130,703 1,132,136 1,132	73	Other Support Services (Describe & Itemize)	2900	334,401	78,216	402,439	5,092	Posteron				820,148	848,190
Automator standards about 1990 27,270 27,2	14	\neg	Z000	11,262,843	2,433,864	1,159,702	1,738,245	153,250	23,981	0	0	16,771,885	18,388,413
Propose in	75	$\overline{}$	3000	379,179	27,376	7,763	88,285					502,603	604,395
A MATERIAL STATE POTTER STATE PATE PATE PATE PATE PATE PATE PATE	76	$\overline{}$	4000										
4,009 Primate for degular Programs 4,109 Primate for degular Programs 4,100 Primate fo	17	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133 794 Paramet for Carel Decirotation Programs 4130 Parameted for Carel Decirotation Decirotation 4130 Parameted for Carel Decirotation Decirotation 4130 Parameted for Carel Decirotation Decirotation 4130 Parameted for Carel Decirotation 4220 Parameted for Carel Decirotation 4230 Parameted 4230 Parame	78	Payments for Regular Programs	4110						4,009			4,009	4,050
Payment for A Abil Continuing Education Programs 4130 200	62	Payments for Special Education Programs	4120						a productive to			0	000'009
Payment for Community College Programs 1100 Other Payment to Community College Programs - Linding Payment for Special Education Programs - Linding Payment for Community College Programs - Linding Payment for Community College Programs - Linding Payment for Community College Programs - Linding Payment for Colle Programs - Linding Payment for College Programs - Linding Payment for	8	Payments for Adult/Continuing Education Programs	4130			4			- MARRIEN 1988			0	
Optimity College Programs 1 4,009 133,794 133,794 Optime Dayments to Child Concluding (Marchine) (1988) 4,009 133,794 4,009 133,794	81	Payments for CTE Programs	4140						444			0	
Outer Payments to the Regular Forgers - Transfers 4,000 133,394 Payments for payment to the Regular Forgers - Tutton 4,200 133,394 Payments for Separal Separal Forgers - Tutton 4,200 13,803 Payments for CRE Programs - Tutton 4,200 4,601,163 4,61,163 Payments for CRE Programs - Tutton 4,200 4,61,163 4,61,163 Payments for CRE Programs - Tutton 4,200 4,61,163 4,61,163 Payments for CRE Programs - Tutton 4,200 4,61,163 4,61,163 Payments for CRE Programs - Tutton (no State) 4,200 4,61,163 4,61,163 Payments for CRE Programs - Transfers 4,300 4,61,163 4,61,163 4,61,163 Payments for Create Court (not Court (not Create Court (not Court (n	200	Payments for Community College Programs	4170		phone .	a (ha deplara						0	5
Payments to Order Journal Programs - Transfers 4,000	200	Other Payments to in-State Govt. Units (Describe & Itemize)	4190			133,794			, (133,794	428,697
Payments for Agent Connection of Regions - Trainford Connection of Regions	4 4	Total Payments to Other Govt Units (In-State)	4100			133,734			4,009			137,803	1,032,747
Payments for Adult/Continuing Education Programs - Tuition 4.220 Payments for CTE Programs - Tuition 4.220 Payments for CTE Programs - Tuition 4.220 Payments for Content Programs - Tuition 4.220 Other Prayments for Other Programs - Tuition 4.220 Other Prayments for Other Regulars - Transfers 4.250 Other Prayments for Other Gover Units - Tunder Transfers 4.250 Payments for Other Gover Units - Transfers 4.320 Payments for Regular Programs - Transfers 4.320 Payments for CTE Programs - Transfers 4.330 Payments for CTE Programs - Transfers 4.330 Payments for CTE Programs - Transfers 4.330 Payments for Other Programs - Transfers 4.330 Payments for Other Programs - Transfers 4.330 Payments for Other Programs - Transfers 4.330 Payments to Other Govt Units - Transfers 4.330 <th< td=""><td>86</td><td>Payments for Special Education Programs - Tuition</td><td>4220</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0 0</td><td></td></th<>	86	Payments for Special Education Programs - Tuition	4220									0 0	
Payments for CTE Programs - Linklor 461,163 Payments for CTE Programs - Linklor 4270 Payments for Community College Programs - Linklor 4270 Payments for Community College Programs - Linklor 4230 Other Payments to the State Goot Units - Tubino (in State) 4200 Total Payments to other Goot Units - Tubino (in State) 4310 Payments for Regular - Transfers 4330 Payments for CTE Programs - Transfers 4330 Payments for CTE Programs - Transfers 4370 Payments for CTE Programs - Transfers 4330 Payments for CTE Programs - Transfers 4370 Payments for CTE Programs - Transfers 4370 Payments for CTE Programs - Transfers 4390 Other Payments to CTE Programs - Transfers 4390 Other Payments to the State Goot Units - Transfers 4390 Other Payments to Other Goot Units - Transfers (in-State) 400 Other Payments to Other Goot Units - Transfers 465,172 Total Payments to Other Goot Units - Transfers 465,172	87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for Community College Programs - Tuttion 4270 Payments for Community College Programs - Tuttion 4280 Departments for Other Programs - Tuttion 4280 Ordat Payments to Other Gove Units - Tuttion (in State) 4200 Payments for Capture Programs - Transfers 4320 Payments for Regular Programs - Transfers 4330 Payments for Secial Education Programs - Transfers 4330 Payments for Community College Programs - Transfers 4330 Payments for College Programs - Transfers 4380 Other Payments for College Programs - Transfers 4380 Other Payments for Other Gove Units - Transfers 4380 Other Payments for Other Gove Units - Transfers 4380 Other Payments for Other Gove Units - Transfers 4380 Other Payments for Other Gove Units - Transfers 4380 Other Payments for Other Gove Units - Transfers 4380 Other Payments for Other Gove Units (Autor Gover Units Count College Programs - Transfers College Programs - Transfers College Programs - Transfers 4380 Other Payments for Other Gover Units (Autor Gover Units Count College Programs - Transfers College Programs - Transfe	88	Payments for CTE Programs - Tuition	4240						461,163			461,163	455,000
Payments for Other Programs - Lukion 4280 Other Payments to In-State Good Units 4280 Other Payments to In-State Good Units 4200 Payments to In-State Good Units and Cook Units 4200 Payments for regular Programs - Transfers 4320 Payments for regular Programs - Transfers 4320 Payments for Special Education Programs - Transfers 4330 Payments for CIE Programs - Transfers 4330 Payments to CIE Programs - Transfers 4330 Other Payments to CIE Programs - Transfers 4330 Payments to Other Govt Units - Transfers 4330 Payments to Other Govt Units - Transfers 4400 Payments to Other Govt Units - Transfers 4400 Payments to Other Good Units - Transfers 4400 Payments to Other Good Units - Transfers <th< td=""><td>89</td><td>Payments for Community College Programs - Tuition</td><td>4270</td><td></td><td></td><td></td><td></td><td></td><td>the state of the s</td><td></td><td></td><td>0</td><td></td></th<>	89	Payments for Community College Programs - Tuition	4270						the state of the s			0	
Other Payments to In-State Gord Units 4590 0 Total Payments to In-State Gord Units - Transfers 4200 461,163 461,163 Total Payments to Chief Gord Units - Transfers 4330 641,163 641,163 Payments for Seculal Education Rogarma- Transfers 4330 67 Payments for Adult/Continuing Ed Programs - Transfers 4330 67 Payments for Community College Programs - Transfers 4330 67 Payments for Community College Programs - Transfers 4330 67 Payments for Community College Programs - Transfers 4390 6 Payments for Other Programs - Transfers 4300 6 Payments for Other Programs - Transfers 4300 7 Payments for Other Govt Units - Transfers (In-State) 4300 7 Payments to Other Govt Units (Out-of-State) 4000 7 Payments to Other Govt Units (Out-of-State) 4000 7 Othal Payments to Other Govt Units (Out-of-State) 4000 7 Othal Payments to Other Govt Units (Out-of-State) 4000 7	06	Payments for Other Programs - Tuition	4280						no Aut			0	
Total Payments to Other Goot Units - Tuition (in State) 461,163 461,163 Payments for Regular Programs - Transfers 4310 0 Payments for Regular Programs - Transfers 4320 0 Payments for Adautic/ Continuing Ed Programs - Transfers 4340 0 Payments for Adautic/ Continuing Ed Programs - Transfers 4340 0 Payments for Community Social Education of Educat	9.1	Other Payments to In-State Govt Units	4290									0	
Payments for Regular Programs - Transfers 4310 0 Payments for Regular Programs - Transfers 4320 0 Payments for Adult/Continuing Ed Programs - Transfers 4340 0 Payments for Corn Programs - Transfers 4340 0 Payments for Corn Programs - Transfers 4380 0 Payments for Corn Programs - Transfers 4380 0 Payments for Corn Programs - Transfers 4300 0 Payments for Other Govt Units - Transfers 4300 0 Payments to Other Govt Units - Transfers (In-State) 4 0 Payments to Other Govt Units (Out-of-State) 4 0 Payments (ED) 0 0 Payments (ED)	92	Total Payments to Other Govt Units -Tuition (In State)	4200						461,163			461,163	455,000
Payments for Special Education Programs - Transfers 4300 Payments for Adult/Continuing Ed Programs - Transfers 4340 Payments for Comments of	93	Payments for Regular Programs - Transfers	4310						one a domi			0	
Payments for Mall/Continuing Ed Programs- Transfers 4330 0 Payments for Common Value of States 4340 0 Payments for Common Value of States 4320 0 Payments for Common Value of States 4380 0 Other Payments for Cother Programs - Transfers 4380 0 Other Payments to Chiefe Govt Units - Transfers (in-State) 0 0 Payments to Other Govt Units - Transfers (in-State) 4400 0 Payments to Other Govt Units (Out-of-State) 4400 0 Total Payments to Other Govt Units (Out-of-State) 4400 0 Total Payments to Other Govt Units (Out-of-State) 465,172 598,366 1,487,74 DEBT SERVICES (ED) 5000 5000 1,487,74 5000 1,487,74	50	Payments for Special Education Programs - Transfers	4320									0	
Payments for CTE Programs - Transfers 4340 0 Payments for CTE Programs - Transfers 4370 0 Payments for Community College Programs - Transfers 4380 0 Payments for Other Programs - Transfers 4380 0 Other Payments to Other Programs - Transfers 4300 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 4400 0 Figure 1 Payments to Other Govt Units - Transfers (In-State) 4400 0 Figure 2 Payments to Other Govt Units - Transfers (In-State) 4400 0 Figure 2 Payments (In-State) 4400 0 0 Figure 3 Payments (In-State Content (In-State Content (In-State Content (In-State Content (S	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
Payments for Community College Program - Transfers 4370 0 Payments for Community College Program - Transfers 4380 0 Other Payments for Other Pograms - Transfers 4390 0 Total Payments to In-State Govt Units - Transfers (In-State) 4300 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 465,172 598,966 1,487,74 DERT SENACES (ED) 5000 1,487,74 1,487,74 1,487,74	96	Payments for CTE Programs - Transfers	4340									0	
Payments for Other Programs - Transfers 4380 0 Other Payments to In-State Govt Units - Transfers 4390 0 Total Payments to Other Govt Units - Transfers (In-State) 4300 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Payments to Other Govt Units - Transfers (In-State) 4400 0 Total Payments to Other Govt Units - Transfers (In-State) 465,172 598,966 1,487,74 DERT SERVICES (ED) 5000	36	Payments for Community College Program - Transfers	4370									0	
Other Payments to In-State Govt Units - Transfers 4390 0 Total Payments to Other Govt Units - Transfers (In-State) 4300 0 Payments to Other Govt Units (Out-of-State) 4400 0 Payments to Other Govt Units (Out-of-State) 465,172 598,966 1,487,74 PERT SERVICES (ED) 5000 5000 1,487,74	88	Payments for Other Programs - Transfers	4380									0	
Total Payments to Other Govt Units -Transfers (In-State) 4300 0 0 Payments to Other Govt Units (Out-of-State) 4400 0 0 0 Total Payments to Other Govt Units (Out-of-State) 465,172 598,966 1,487,74 DEBT SERVICES (ED) 5000 5000 1,487,74	66	Other Payments to In-State Govt Units - Transfers	4390									0	
Payments to Other Govt Units (Out-of-State) 4400 0 133,794 465,172 0 598,966 5 5000 5000 5000 5000 133,794 465,172 5000 5000 5000 5000 5000 5000 5000 50	100	Total Payments to Other Govt Units -Transfers (in-State)	4300			0			0			0	O
Total Payments to Other Govt Units 4000 598,965 5000 5000 5000 5000 5000 5000 5000 5	102	Payments to Other Govt Units (Out-of-State)	4400			200			100			0	
DEB I SERVICES (ED)		ì	4000			133,794			465,172			598,966	1,487,747
		Δ.	2000										

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	8	O	a	Ш	īr	9	H		2	×	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140						š			0	POPPAYANTA
109	Other Interest on Short-Term Debt	5150						P. C.			0	
110	Total Interest on Short-Term Debt	5100						.0			0	0
111	Debt Services - Interest on Long-Term Debt	2200									0	
112	Total Debt Services	2000						0			Û	0
113 p	PROVISIONS FOR CONTINGENCIES (ED)	0009										
114	Total Direct Disbursements/Expenditures		34,898,791	7,893,135	1,909,934	3,420,355	819,585	4,203,720	11,500	0	53,157,020	57,541,512
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	N.									374,612	
1 5	20 - OPERATIONS & MAINTENANCE FUND (O&M)				CTL RESPUES							
107	the own or property and property	2000										
	SOFTON SERVICES (DRIM)	0007										
118	SUPPORT SERVICES - PUPILS											
2	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	,								0	
123	Facilities Acquisition & Construction Services	2530	5,040				24,892				62,932	81,356
124	Operation & Maintenance of Plant Services	2540	2,501,457	509,601	494,343	1,221,745	105,966	2,419			4,835,531	5,023,468
125	Pupil Transportation Services	2550		Service Contract of the Contra							0	< :
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,506,497	209,601	494,343	1,221,745	163,858	2,419	0	0	4,898,463	5,104,824
128	Other Support Services (Describe & Itemize)	2900								V. Verence	0	
129	Total Support Services	2000	2,506,497	209,601	494,343	1,221,745	163,858	2,419	0	0	4,898,463	5,104,824
130	COMMUNITY SERVICES (Ø&M)	3000									0	
131 P	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						100			0	
13/	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
30	Payments to Other Govt. Units (Out of State)	4400			•						0	
	Total Payments to Other Govt Units	4000			D			5			0	0
	DEBT SERVICES (O&M)	2000										
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	4
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
14/	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	2000						0			0	0
-	PROVISIONS FOR CONTINGENCIES (O&M)	0009										
151	Total Direct Disbursements/Expenditures		2,506,497	109'605	494,343	1,221,745	163,858	2,419	0	0	4,898,463	5,104,824
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	50									284,877	
2												

O

0

0

0 0 0 0 0 0 0 0

2900 2000 3000 4000

4110

4130 4140 4170 4190

Other Payments to In-State Govt. Units (Describe & Itemize)

192 193

Payments for Community College Programs

Payments for CTE Programs

190

Payments for Adult/Continuing Education Programs

Payments for Special Education Programs

Payments for Regular Programs

PAYMENTS TO OTHER GOVT UNITS (IN-STATE) PAYMENTS TO OTHER BIST & GOVT UNITS (TR)

183 185 186 187 188 189

COMMUNITY SERVICES (TR) **Total Support Services**

PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)

Total Payments to Other Govt Units

Total Payments to Other Govt. Units (In-State)

4000

0 3,554,143

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	В	၁	Q	E	F	9	I	_	7	×	
-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)											
155	155 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	156 PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	158 Payments for Special Education Programs	4120									0	
159	159 Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	160 Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	161 DEBT SERVICES (DS)	2000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164		5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						ě			0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									. 0	www
168	Total Debt Services - Interest On Short-Term Debt	2100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,816,098			3,816,098	3,816,166
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300									. Also	
170	(Lease/Purchase Principal Retired) 11							2,390,000			2,390,000	2,390,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						7,551			7,551	8,000
1/2	Total Debt Services	2000			0			6,213,649			6,213,649	6,214,166
173	173 PROVISION FOR CONTINGENCIES (DS)	0009										
174	Total Disbursements/ Expenditures				0			6,213,649			6,213,649	6,214,166
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	tures									696'69	
177	40 - TRANSPORTATION FUND (TR)											
178	178 SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								· · · · · · · · · · · · · · · · · · ·	0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	1,863,417	376,389	956,482	337,881	16,191	096			3,551,320	3,813,191
183		2900			2,823		proper 1			10000	2,823	2,080
184	Total Support Services	2000	1,863,417	376,389	959,305	337,881	16,191	096	0	0	3,554,143	3,820,271

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

Page 19

2020
30,
JUNE
ENDING
YEAR 6
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FOR
FUNDS -
ALL

	A	20	ပ	0	Ш	ш	O	I		-	×	-
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	i
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
197	DEBT SERVICES (TR)	2000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200		5120									0	
201	4	5130									0	ALTERNATION OF THE PROPERTY OF
202	_	5140									0	200
202	_	5150									0	
202	DEST SERVICES - INTEREST ON LONG. TERM DEST	5100						0			0	0
3		5300						alth withwhite			D	
206												
207	_	2400						the second section of the second second section is the second sec			5 (
208		2000						0			0	0
	ā.	6000										
210	_		1,863,417	376,389	959,305	337,881	16,191	096	0	0	3,554,143	3,820,271
217	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	ures									286,067	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	IR/SS)										
	INCI	3000										
215	Describe (MICOS)	1100		6								
218		1136		515,315							212,315	210,947
217	*	1200		416.855							164,727	165,074
218	Ĺ	1225		18,162							416,835	417,383
219		1250		15,071							15.071	15 179
220		1275		733							733	715
221	Adult/Continuing Education Programs	1300									0	,
222	CTE Programs	1400		8,416							8,416	8,529
223	Interscholastic Programs	1500		32,232							32,232	32,718
224	Summer School Programs	1600		2,120							2,120	1,709
223	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		3,115							3,115	3,000
722	Bilingual Programs	1800		385							385	350
877	Truants' Alternative & Optional Programs	1900		3,655							3,655	3,749
_	Lotal instruction	0000		911,180							877,786	877,512
	กี	0007										
231	SUPPORT SERVICES - PUPILS											
727	Attendance & Social Work Services	2110		192,835							192,835	193,656
237	Guidalice Services	2120		9,358							9,358	9,412
454	Health Services	2130		82,894							82,894	83,750
222	Psychological Services	2140		3,989							3,989	3,192
230	Speech Pathology & Audiology Services	2150		26,283							26,283	26,507
23/	Other Support Services - Pupils (Describe & Itemize)	2190		74,259							74,259	74,566
	Total Support Services - Pupils	2100		263,618							389,618	391,083
200	SUPPURI SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		5,196							5,196	7,920
247	Educational Media Services	2220		6,610							6,610	6,764
243	Assessment & Testing Total Sumont Services - Instructional Staff	2230		11 806							0	1
244	CAIDOOT CEDVICES - INSTRUCTIONAL STATE	7077		77,000							11,806	14,684
245	SOFF ON SERVICES - GENERAL ADMINISTRATION Board of Education Services	7310										
246	Executive Administration Services	2320		13 522							0	
				*******							13,522	13,637

See accompanying notes to the financial statements

Print Date: 11/19/2020 {aeb21829-08fc-4c13-879b-732f2d22bbcb}

Page 20

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

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	Description (Enter Whole Dollars)	1			Purchased	Supplies &			Non-Capitalized	Termination	(acc)	
7		# HING	salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
247	Service Area Administrative Services	2330		38,331							38,331	41,539
248		2361		111111111111111111111111111111111111111							0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		address address and							0	
220	- 1	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	_	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367		147.902							147 000	0.00
255	_	2368									706',11	140,40
256		2369									0	* ****
257	Total Support Services - General Administration	2300		199,755							199,755	203,643
258												
259	_	2410		261,195							261.195	261 011
260	Other Support Services - School Administration (Describe & Itemize)	2490		626'6							9.939	9.971
261	1	2400		271,134							271,134	270,982
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		15,420							15 420	15 502
264	-	25.20		46.244							25,C1	12,302
265	1	2530		2 121							40,244	/T5'94
200		2000		TCT'C							3,131	//0/6
707	_	0467		0.04,600							554,635	559,021
/07	4	0557		334,/35							334,735	349,248
807	_	7560		214,132							214,132	214,231
807		25/0		1 159 207							0	
27.	-	0067									1,4200,437	1,133,330
77	-											
7/7	Direction of Central Support Services	2610									0	- Application of the Control of the
2/3	Planning, Research, Development, & Evaluation Services	2620		27							27	46
275		25.40		4,034							4,094	4,185
27.0	Ì	7,040		076'05							30,920	31,038
7/0	4	7997		2E 041							0	i i i
270		2000		140'CC							35,041	32,269
2/6	Total Commont Complete	3000		03,200							53,288	63,338
280	2	3000		35 035							מביסיבריץ	20170
		-		2000							000,000	175,05
787	a.	4000										
787	ĵ	4110									0	
283	_	4120									0	
284		4140									0	
207	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	2000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	_	5130									0	***
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	2000						0			0	0
	PROVISION FOR CONTINGENCIES (MR/SS)	9009										
295	almost Co			3,052,661				С			3,052,661	3,086,428
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,133	

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

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Publication of the first with a latenty of the control of the co	-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Particle	•	Description (Enter Whole Dollars)	Funct #	Salaries		Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Rendon
	7		1			Services	Materials			Equipment	Benefits	i i	Jagnng
	298												
Particular Continuence Secretary 250	299		2000										
1,000, whose for control con	300												
Designation of the state of t	301	Facilities Acquisition and Construction Services	2530	10,920				2,407,436				2,418,356	3,923,089
Part	302	Other Support Services (Describe & Itemize)	2900				***************************************		*		ted speed	0	
Providents to control section of market begins because the selection of market begins begins begins begins the selection of t	303	Total Support Services	2000	10,920	0	.0	0	2,407,436	0	,0	0	2,418,356	3,923,089
Prevention to Septial Programs (1822) Programme to Septial Programs (1822) Pr	304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
Previous to State Stat	305												
Particular CT Particular Programs 419 41	306		4110									c	
Payments by Care Optimized 24,00	307	Payments for Special Education Programs	4120										
Chair Payment of Other Special Design of Chair Speci	308	_	4140						3				
Total Payment to Chicago Anna	309		4190									0	
Page	310	Total Payments to Other Govt Units	4000			0			0			o	0
Proteil bindersonment Dependitures 2,0970 Proteil Company Proteil Compan	$\overline{}$	PROVISION FOR CONTINGENCIES (S&C/CI)	0009										
Decess Decision by the seconds / New North N	312	Total Disbursements/ Expenditures		10,920	0	0	0	2,407,436	0	0	0	2,418,356	3.923.089
### Support Exercise - Comparing Com	313											(2,389,328)	
10 - VOLNIGATION CLASA [VOLNIGATION CLASA VOLNIGATION	5											1	
890 - TORTY FUND (TT) Claims Part from Set Numerical Monitorisation of Conjuncts Set Numerical Monitorisation of Victorial Companies Acti Prints. 2383 Claims Part from Set Numerical Monitorial Set Numerical Set Set Numerical Set Numerical Set Set Nu	315												
Support SERVICES - GENERAL ADMINISTRATION 23-13 24-13	317	80 - TORT FUND (TF)											
Colume Puly direct Set Notes of Competentiation Notes of Competentiation Notes of Competentiation of Notes of Competentiation Notes of Competent	318	ш											
Weighted Transportation Original State Stat	319		2361				and the second					c	
Districtive Primental Districtive Distri	320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		sana.	406,391	***	Francis .		***		406.391	479.876
Inturince Preparent Registrat of Self Hourinneed 2365	321	Unemployment Insurance Payments	2363	, W W	con		di. dicardo					0	268,200
Rick Abinagement and Clarics Payments 2166 21	322	Insurance Payments (Regular or Self-Insurance)	2364			268,200						268,200	
Augingment and Settlements 2346 Post Set Set Set Set Set Set Set Set Set Se	323	Risk Management and Claims Services Payments	2365			16,497	26,692	36,911				80,100	117,500
Reductional Imperitational Aspenyisory Services Related to Loss Prevention of 236 296,478 291,681 224,560 11,458 23,335 300 3.5	324	Judgment and Settlements	2366						6,075			6,075	10,000
Rediportion	325		2367	055.470	161 601	033 800	9	230 000	o c				
Legal Services 2369 2773 2869 2773 2774 2774 2774 2775 2775 2777	326	ı.	2368	903,470	199/157	754,350	11,450	. 665,52	OOR	•	Opport San	1,476,832	1,505,976
Property Insurance (Buildings & Grounds) 2371 Vehicle Insurance (Insurance (In	327	Legal Services	2369			27.345						77 345	75,000
Vehicle Insurance (Transporation) 2372 Se5,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,99 Total Support Services - General Administration 4000 965,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,99 Payments for Special Education Programs 4120 7	328	Property Insurance (Buildings & Grounds)	2371				conditional			,		0	300
Total Support Services - General Administration 2000 965,478 251,681 942,993 39,150 66,266 6,375 0 0 0 0 0	329	Vehicle Insurance (Transporation)	2372		100						***	0	
PAYMANETS TO OTHER DIST & GOVT UNITS (TF) 4000 Payments for Regular Programs 4100 Payments for Regular Programs 4100 To Payments for Regular Programs 4100 DEBT SERVICES (TF) 000 DEBT SERVICES (TF) 0 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5000 DEBT SERVICES (TF) 0 Corporate Personal Prop. Regular Programs 5130 Other Interest or Short-Term Debt 5130 Other Interest or Short-Term Debt 5000 PROVISIONS FOR CONTRINGENCIES (TF) 6000 PROVISIONS FOR CONTRINGENCIES (TF) 0 Process [Ordificion of Organization of Receipts/Revenues Over Disbursements/Expenditures 5375 0 0 2,264,99 Excess [Ordificion of Organization of Receipts/Revenues Over Disbursements/Expenditures 6,375 0 0 2,264,99	330	Total Support Services - General Administration	2000	965,478	251,681	942,993	38,150	60,266	6,375	0	0	2,264,943	2,456,552
Payments for Regular Programs 4110 Payments for Regular Programs 4120 Payments for Special Education Programs 4000 DEBT SERVICES. (TS) Control Payments to Other Dist & Good Units 6000 DEST SERVICES - INTEREST ON SHOKT-TEAM DEBT 5130 7130 Copy or the Programs 5130 7130 Copy or the Program Program Regular Programs 5150 7130 Other Interest or Short-Term Debt 5000 7130 PROVISIONS Four County Rependitures 965,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,94 Excess [Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 712,1,22 712,1,22 712,1,22 712,1,22	331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
Payments for Special Education Programs 4120	332	Payments for Regular Programs	4110									0	
Total Payments to Other Dist & Govt Units 2000	333	Payments for Special Education Programs	4120									0	
DEBT SERVICES (TF) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5110 Can and Debt SERVICES - INTEREST ON SHORT-TERM DEBT 5110 Cohorate Personal Prop. Rept. Tax Anticipation Notes 5130 Other Interest or Short-Term Debt 550 Total Debt Services - Interest on Short-Term Debt 6000 PROVISIONE SERVICES (TF) 6000 PROVISIONE CASE (TRIP Sependitures) 60,266 6,375 0 0 2,264,98 Excess [Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 60,266 6,375 0 0 2,264,98	334	Total Payments to Other Dist & Govt Units	4000						0			0	0
DEBT SERVICES - INTRREST ON SHONT-TERM DEBT 2110 2	335	DEBT SERVICES (TF)	2000										
Tax Anticipation Warrants S110 Corporate Personal Prop. Repl. Tax Anticipation Notes S130 Corporate Personal Prop. Repl. Tax Anticipation Notes S130 Corporate Personal Prop. Repl. Tax Anticipation Notes S130 Total Debt Services Interest on Short-Term Debt S000 PROVISION SPECIFICATION SPECIFI	336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Corporate Personal Prop. Reg. 1 3x Anticipation Notes 5130 Other Interest or Start-Term Debt 5150 Total Debt Services - Interest on Short-Term Debt 6000 PROVISIONS FOR CONTINGENCIES (TF) 6000 Total Disbursements/Expenditures 965,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,94 Excess [Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess [Deficiency] of Receipts/Revenues Over Disbursements/Expenditures 0 0 2,264,94	337	Tax Anticipation Warrants	5110									0	
Other Interest or Short-Term Debt 5150 0 Total Debt Services - Interest on Short-Term Debt 5000 0 PROVISIONS FOR CONTINGENCIES (TF) 6000 965,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,94 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0 0 2,264,94	338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						The state of the s			0,	
Total Debt Services - Inferest on Short-Term Debt 5000 PROVISIONS FOR CONTINGENCIES (TF) 6000 965,478 251,681 942,993 38,150 60,266 6,375 0 0 2,264,94 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 121,23	338	Other Interest or Short-Term Debt	5150									0	
PROVISIONS FOR CONTINGENCIES (TF) 6000 965,478 251,681 942,993 38,150 60,266 6,375 0 0 Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0 0 0 0	$\overline{}$	Total Debt Services - Interest on Short-Term Debt	2000						0			0	0
Total Disbursements/Expenditures 965,478 251,681 942,993 38,150 60,266 6,375 0 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0	_	PROVISIONS FOR CONTINGENCIES (TF)	0009										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	342	Total Disbursements/Expenditures		965,478	251,681	942,993	38,150	60,266	6,375	0	D	2,264,943	2,456,552
нализирания	343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	the special sp									121,236	

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

	¥	8	ပ	O	ш	L.	9	I		_	¥	-
_		No	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	,
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	S)										
SSUPPOR	346 SUPPORT SERVICES (FP&S)	2000										
347 SUPPC	SUPPORT SERVICES - BUSINESS											
348 Faciliti	Facilities Acquisition & Construction Services	2530		to I Geologie	35,599		4.558.838				A EOA A37	0.00
349 Operat	Operation & Maintenance of Plant Services	2540		PP4	3		* *	***************************************	*	3	4,334,437	5,046,940
Total	Total Support Services - Business	2500	0	0	35,599	0	4,558,838	,0	,0	c	4 594 437	5 045 940
351 Other:	Other Support Services (Describe & Itemize)	2900				,					int the contract of	2,040,040
Z Total	Total Support Services	2000	0	0	35,599	0	4,558,838	0	0	0	4.594.437	5 046 940
3 PAYMEN	353 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										2000
	Payments to Regular Programs	4110									c	
	Payments to Special Education Programs	4120									o , c	
356 Other	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						5.			, 0	
357 Total P	Total Payments to Other Govt Units	4000						0			0 0	C
3 DEBT SER	358 DEBT SERVICES (FP&S)	2000										
359 DEBTS	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360 Tax An	Tax Anticipation Warrants	5110									c	
361 Other I	Other Interest on Short-Term Debt (Describe & Itemize)	5150									o . c	6000
362 Total D	Total Debt Service - Interest on Short-Term Debt	2100						0			» · o	c
363 DEBT S	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						11				
	Debt Service - Payments of Principal on Long-Term Debt	2300										THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I
	(Lease/Purchase Principal Retfred)										0	
365 Total D	Total Debt Service	2000						0			0	0
PROVISIO	366 PROVISION FOR CONTINGENCIES (FP&S)	0009										
	Total Disbursements/Expenditures		0	0	35,599	0	4,558,838	0	0	0	4,594,437	5,046,940
368 Excess	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	nditures									(4,040,653)	

SCHEDULE OF AD VALOREM TAX RECEIPTS Taxes Received 7.1-19 thru because a prior tectived 7.1-19 thru because a prior tective a prior te	SCHEDULE OF AD VALOREM TAX RECEIPTS Taxees Received 7.1.19 thru ADDS Law Prior Levies) Taxees Received (from DDS Law Prior Levies) Taxees Law Prior Levies Levies Law Prior Levies) Taxees Law Prior Levies Levies Law Prior Levies Law P		A	В	O	O	Ш	Ľ
Description (Enter Whole Dollars) Taxes Received 7-1-19 thru Prior Levies) ** Taxes Received (from 5018 Levy Received (from 2018 Levy) Prior Levies) ** (450,291 Her 2019 Levy) Educational Operations & Maintenance Debt Services ** 17,076,343 Her 2019 Levy) 4,640,291 Her 2019 Levy) Transportation Municipal Retirement Capital Improvements 1,248,151 Her 2019 Levy 0 Working Cash Tort Immunity 464,025 Her 23,346,689 Her 23,346,689 Her 23,346,689 Her 2019 Her	Taxes Received 7-1-19 thrun Taxes Received From Edge	_	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational Dispersions & Maintenance Coperations & Maintenance Coperations & Maintenance A 4540,291 (Column B - C) (Column P - C) Operations & Maintenance Coperations & Maintenance Coperations & Maintenance A 4540,291 4,640,291 4,815,933 17,722,634 5.559,098 6,470,014 1,722,634 5.559,038 6,470,014 1,722,634 5.559,038 6,470,014 1,722,634 5.559,038 6,470,014 1,722,634 1,722,634 5.539,038 6,470,014 1,722,634 1,722,634 5.559,033 1,722,634 1,722,632	Column B - cj (Column	2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
Educational 17,076,343 17,725,634 Operations & Maintenance 4,640,291 4,640,291 4,815,933 Debt Services *** 6,259,098 6,259,098 6,470,014 Transportation 1,856,102 1,926,373 1,926,373 Municipal Retirement 1,248,151 1,000,077 1,000,077 Capital Improvements 464,025 464,025 481,593 Working Cash 464,025 464,025 481,593 Tort Immunity 1,246,689 2,346,689 2,467,684 Fire Prevention & Safety 464,025 464,025 481,593 Area Vocational Construction 371,206 385,275 481,593 Area Vocational Construction 0 1,250,023 1,250,023 Social Security/Medicare Only 1,497,700 1,497,700 1,250,023 37,482,792 Summer School 0 36,687,655 37,482,792 37,482,792 37,482,792	Pedicational 17,076,343 17,726,34	3			n-dip.	(Column B - C)		(Column E - C)
Operation & Maintenance 4,640,291 4,640,291 4,615,933 4,615,933 4,615,933 4,615,933 4,615,933 4,615,933 4,610,014 4,610,012 </td <td>Operations & Maintenance 4,640,291 4,640,291 4,615,933 Debt Services *** 6,259,098 6,470,014 4,815,933 Transportation 1,856,102 1,396,312 1,926,373 Municipal Retirement 1,248,151 1,000,077 1,000,077 Capital Improvements 464,025 464,025 481,593 Working Cash Fire Prevention & Safety 464,025 461,025 481,593 Leasing Levy 464,025 464,025 481,593 481,593 Leasing Levy 464,025 461,025 481,593 Aspecial Education 371,206 385,275 481,593 Aspecial Education 1,497,700 1,497,700 1,250,023 Aspecial Education 371,206 385,275 481,593 Aspecial Education 1,497,700 1,250,023 6 Aspecial Education 0 1,250,023 6 Aspecial Education 0 1,250,023 6 Aspecial Education 0 0 0 Aspecial Education</td> <td>4</td> <td>Educational</td> <td>17,076,343</td> <td></td> <td>17,076,343</td> <td>17,722,634</td> <td>17,722,634</td>	Operations & Maintenance 4,640,291 4,640,291 4,615,933 Debt Services *** 6,259,098 6,470,014 4,815,933 Transportation 1,856,102 1,396,312 1,926,373 Municipal Retirement 1,248,151 1,000,077 1,000,077 Capital Improvements 464,025 464,025 481,593 Working Cash Fire Prevention & Safety 464,025 461,025 481,593 Leasing Levy 464,025 464,025 481,593 481,593 Leasing Levy 464,025 461,025 481,593 Aspecial Education 371,206 385,275 481,593 Aspecial Education 1,497,700 1,497,700 1,250,023 Aspecial Education 371,206 385,275 481,593 Aspecial Education 1,497,700 1,250,023 6 Aspecial Education 0 1,250,023 6 Aspecial Education 0 1,250,023 6 Aspecial Education 0 0 0 Aspecial Education	4	Educational	17,076,343		17,076,343	17,722,634	17,722,634
Debt Services *** 6,259,098 6,259,098 6,470,014 Transportation 1,856,102 1,856,102 1,926,373 Municipal Retirement 1,248,151 1,000,077 1,000,077 Authoricipal Retirement 1,248,151 1,000,077 1,000,077 Municipal Retirement 464,025 464,025 481,593 Working Cash 2,346,689 2,346,689 2,467,684 Fire Prevention & Safety 464,025 464,025 481,593 Leasing Levy 464,025 464,025 481,593 Special Education 371,206 385,275 Area Vocational Construction 1,497,700 1,497,700 1,250,023 Social Security/Medicare Only 1,497,700 1,497,700 1,250,023 Summer School 0 36,687,655 37,482,792 37,482,792	Poets Services *** 6,259,098 6,470,014 Iransportation 1,886,102 1,886,102 1,926,373 1,926,373 Iransportation 1,248,151 1,000,077 1,248,151 1,000,077 1,000	2	Operations & Maintenance	4,640,291		4,640,291	4,815,933	4,815,933
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Schedule of Restricted Local Tax Levies and Selected Revenues Sources Schedule of Tort Immunity Expenditures

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SCHEDULE OF TORT IMMUNITY EXPENDITURES* SCHEDULE OF TORT IMMUNITY EXPENDITURES* Are less the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037 If yes, list in the aggregate the following: Total Reserve Remaining: Total Reserve Remaining: Total Reserve Remaining: Workery Companisation Act and/or Workery Occupational Disease Act Unemployment Insurance Act Insurance (Regulatives: Workery Companisation Act and/or Workery Occupational Disease Act Unemployment Insurance Act Insurance (Regulatives: Workery Companisation Act and/or Workery Occupational Disease Act Unemployment Insurance Act Insurance (Regulatives: Workery Companisation Act and/or Workery Occupational Disease Act Unemployment Insurance Act Insurance (Regulatives: Workery Companisation Act and/or Workery Occupational Disease Act Unemployment Insurance Act Insurance Regulation of Call Statements Services Related to Loss Prevention and/or Reduction Inspectional, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Regulational, Inspectional Supervisory Services Related to Loss Prevention and/or Reduction Regulational Insurance Polyments (Insurance Code 72, 76, and 81) Page 1 Services Principal and Interest on Tort Bonds Page 1 Services Principal and Interest on Tort Romannity are to be completed and Will 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 the coher funds shut are being spent down. Cell G8 above should include interest earlings only from these restricted tort immunity and only fireported in a fund gather in the Insurance Polyment Insurance Po	_	714				APPROPRIATION AND AND AND AND AND AND AND AND AND AN	
SCHEDULE OF TORT IMMUNITY EXPENDITURES a Ves No Has the entity established an insurance reserve pursuant to 745 ILCS 10/5 If yes, list in the aggregate the following: In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed only If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	+	730	0	0	0		0
Ves No Has the entity established an insurance reserve pursuant to 745 ILCS 10/5 If yes, list in the aggregate the following: In the following categories, list all other Tart Immunity expenditures not included in line 30 above. Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Feducational, inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds * Schedules for Tort Immunity are to be completed and Interest have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin in those other funds that are being spent down. Cell G8 above should include interest earnin	_					100	
Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/5 If yes, list in the aggregate the following: In the following categories, list all other Tort Immunity expenditures not included in line 30 above. En Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act	29	a nakana katanan da da kat					
If yes, list in the aggregate the following: In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Eferpenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Bechedules for Tort Immunity are to be completed anti If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin Best ICS 5/5-1006.7	Yes	ILCS 10/9-103?					
In the following categories, list all other Tart Immunity expenditures not included in line 30 above. Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Indements/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Bechedules for Tort Immunity are to be completed and If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin Becip Services Categories Compensation Compensation Cell G6 above should include interest earnin Becip Compensation Compensation Cell G6 above should include interest earnin		Total Claims Payments:					
In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Espapeditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Beciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Beciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Beciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds	32	Total Reserve Remaining:					
Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Indgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed anly If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7			category.				
Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed only If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$	Philadeline					
Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	-	and the state of t	Accessors on the control of the cont				
Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed <u>only If</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	\neg						
Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed only If expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$	aton in					
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds **Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$						
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed <u>only If</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$						
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds a Schedules for Tort Immunity are to be completed <u>only If</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	\neg	-					
Principal and Interest on Tort Bonds Principal and Interest on Tort Bonds **Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$						
Principal and Interest on Tort Bonds **Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	\neg		Address/to antist the many policy and address.				
^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	$\overline{}$						
in those other funds that are being spent down. Cell G6 above should include interest earnin b 55 ILCS 5/5-1006.7	0	ported in any fund other than the Tort Imn	munity Fund (80) during th	e fiscal year as a result of ex	disting (restricted) fund b	alances	
		est earnings only from these restricted tort	t immunity monies and onl	y if reported in a fund <u>othe</u>	<u>r</u> than Tort Immunity Fun	ld (80).	
-	_						

Print Date: 11/19/2020 {aeb21829-08fc-4c13-879b-732f2d22bbcb}

	A	В	C	D	В	L	O	I		7	×	
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	AND DEPRI	ECIATION									
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
က	Works of Art & Historical Treasures	210		- Anna	a galimouses.	0	Constitution of the Consti				0	0
4	Land	220		Conclusion and audioalogical personal analysis and appropriate the concentration of the conce	And the format of the contraction of the contract of the contr		4	The state of the s			Annual Control of the	
5	Non-Depreciable Land	221	3,237,685	Table and the second se	THE STREET OF THE STREET, AND ADDRESS OF THE STR	3,237,685						3,237,685
9	Depreciable Land	222				0	20	Workstand for the first and for country frances for professions and control of the first and for the f	a harman de la companya de la compan	accordance and account defects the	0	0
7	Buildings	230	Personalizabilità e pipersono esperante es	PROPERTY PROPERTY AND ADDRESS OF THE PARTY AND	and desiration habitational control	Lagrange application or a constant of the		2		The state of the s	and believe a restaurant description of the state of the	To deletelete miles in secone, assessmental application of the second se
∞	Permanent Buildings	231	138,222,525	6,557,994	and an artist of the second se	144,780,519	20	34,285,294	2,806,915	THE THE PROPERTY OF THE PARTY O	37,092,209	107,688,310
6	Temporary Buildings	232				0	20		Magrygaa		0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,489,800	Addrida on Product on the consequence and the product of the product of the consequence o	n Maria and Administration of the Control of the Co	6,489,800	20	2,411,477	324,490	PROFIT COLUMN TO A	2,735,967	3,753,833
11	Capitalized Equipment	250			A consistent and the constant of the constant		3	parakat i ver middekekkirkişinişiniye preprintariya ilkiliştir. İsterin nervenendek	Andrew Control of the	THE RESERVE OF THE PARTY OF THE	management the same and see the same and	
12	10 Yr Schedule	251	10,492,877	3,773,451	372,627	13,893,701	10	3,233,574	1,200,696	372,627	4,061,643	9,832,058
13	5 Yr Schedule	252	49,500	6/0/9		55,579	ın	4,950	10,508		15,458	40,121
14	3 Yr Schedule	253	4,925			4,925	m	2,463	1,642	A THE REAL PROPERTY OF THE PRO	4,105	820
15	Construction in Progress	790	2,311,349		2,311,349	0	1		of the state of th	WEATHER THE CHARLES AND	A CONTRACTOR OF THE PARTY OF TH	0
16	Total Capital Assets	200	160,808,661	10,337,524	2,683,976	168,462,209		39,937,758	4,344,251	372,627	43,909,382	124,552,827
17	Non-Capitalized Equipment	200				11,500	01		1,150	diche ultablikation habenbarendere, se manapaparen proposition en	Open constant of the constant	No. of contrast and contrast an
18	Allowable Depreciation	entra e				and the second s			4,345,401			

	A	В	ТС	D	Tel =
1				PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	E F
2				le is completed for school districts only.	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6	w 31 - Watton with Vella contaction or a	Processor and the second secon	C	PPERATING EXPENSE PER PUPIL	TOURNAME
	EXPENDITURES:		****		
8	ED O&M	Expenditures 15-22, L114		Total Expenditures	\$ 53,157,020
10		Expenditures 15-22, L151 Expenditures 15-22, L174		Total Expenditures Total Expenditures	4,898,463
11		Expenditures 15-22, L210		Total Expenditures	6,213,649
	MR/SS	Expenditures 15-22, L295		Total Expenditures	3,554,14 3,052,66
14	TORT	Expenditures 15-22, L342		Totał Expenditures	2,264,94
				Total Expenditures	\$ 73,140,87
		BURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE	REGULAR	R K-12 PROGRAM:	
18 19		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$. 0
20		Revenues 9-14, L47, Coi F Revenues 9-14, L48, Coi F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (In State)	
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)	C
22		Revenues 9-14, 150 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23 24		Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
25		Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State)	0
26	TR	Revenues 9-14, L60, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State) Adult - Transp Fees from Other Districts (In State)	
27		Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	C
28	TR O&M-TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
	O&M-TR	Revenues 9-14, L149, Col D & F Revenues 9-14, L150, Col D & F	3410 3499	Adult Ed (from ICCB)	0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Adult Ed - Other {Describe & Itemize} Fed - Spec Education - Preschool Flow-Through	0
	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
33 34	M&C	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	0
	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	1,813,380
	ED	Expenditures 15-22, L9, Col K - (G+I) Expenditures 15-22, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplementa! Programs Pre-K	349,021
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	82,403
	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	108_507
39 40		Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
	ED	Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911 1912	Regular K-12 Programs - Private Tuition	0
	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition	3,580,796
	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
44 45		Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
	ED	Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition	0
47	ED	Expenditures 15-22, L28, Col K	1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition	0
	EÐ	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
49 50		Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
14.7	ED ED	Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Coi K	1921 1922	Bilingual Programs - Private Tuition	C
	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services	C
00	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	502,603 598,966
54		Expenditures 15-22, L114, Col G	-	Capital Outlay	819,585
55 56	D&M	Expenditures 15-22, £114, Col I		Non-Capitalized Equipment	11,500
	D&M	Expenditures 15-22, L130, Col K - (G+I) Expenditures 15-22, L139, Col K	3000 4000	Community Services Total Payments to Other Govt Units	0
58	M&C	Expenditures 15-22, L151, Col G	4000	Capital Gutlay	163,858
	D&M	Expenditures 15-22, L151, Col I		Non-Capitalized Equipment	203,838
50 61	DS DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	C
	DS TR	Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	2,390,000
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	16,191
	TR MR/SS	Expenditures 15-22, L210, Col I Expenditures 15-22, L216, Col K	1175	Non-Capitalized Equipment	
58	MR/SS	Expenditures 15-22, L218, Col K	1125 1225	Pre-K Programs Special Education Programs - Pre-K	164,727
59	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	18,162 733
	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	733
	MR/SS MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	2,120
	MR/SS	Expenditures 15-22, L280, Col K Expenditures 15-22, L285, Col K	3000 4000	Community Services	35,936
74		Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units Total Payments to Other Govt Units	
	Tort	Expenditures 15-22, £342, Col G		Capital Outlay	60,266
	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	00,200
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$ 10,818,754
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)	62,322,125
79 80		9 Month ADA f	rom Avera	age Dally Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	
01				Estimated OEPP (Line 78 divided by Line 79)	
_					A STATE OF THE PARTY OF THE PAR

A	В	С	D	E F
	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
	- serifica (Anthony General Control of the Control		e is completed for school districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
2	Control of the contro	-	PER CAPITA TUITION CHARGE	Penount
LESS OFFSETTING RECEIPTS/REV	JENUES:			
5 TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	ė
5 TR 7 TR	Revenues 9-14, L44, Cal F	1413	Regular - Transp Fees from Other Sources (In State)	179
8 TR	Revenues 9-14, L45, Col F Revenues 9-14, L46, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	The state of the s
TR TR	Revenues 9-14, L51, Col F	1416 1431	Regular Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)	**************************************
TR TR	Revenues 9-14, L53, Coi F	1433	CTE - Transp Fees from Other Sources (In State)	mental movement and the second of the second
TR TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	etilekka a lindustrial ja joha kanafire ja ja joha kanafire ja
TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	***************************************
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	854
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	284
ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks	256
ED	Revenues 9-14, L88, Col C	1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	PROPERTY OF THE PROPERTY OF TH
O ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & itemize)	Annual Control of the
1 ED 2 ED-0&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1890	Other (Describe & !temize)	
3 ED-O&M-TR	Revenues 9-14, L95, Col C,D Revenues 9-14, L98, Col C,D,F	1910 1940	Rentals Services Provided Other Districts	6
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	185
ED ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	138
ED-O&M-TR ED-O&M-MR/SS	Revenues 9-14, 1132, Col C,D,F Revenues 9-14, L141, Col C,D,G	3100	Total Special Education	1,667
ED-MR/SS	Revenues 9-14, L145, Coi C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed	9
ED	Revenues 9-14, L146, Cal C	3360	State Free Lunch & Breakfast	27
D ED-O&M-MR/SS I ED-O&M	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	WWW. M. Chambers Lambers and A. J. C. of the Control of the Contro
ED-O&M-TR-MR/SS	Revenues 9-14, L148,Col C,D Revenues 9-14, L155, Col C,D,F,G	3370 3500	Driver Education Total Transportation	51,
3] ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	1,082
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	1900 Million has Distance or the property of the Control of Contro
ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L158, Coł C,F,G	3695	Truant Alternative/Optional Education	53,
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Coi C,D,F,G Revenues 9-14, L161, Coi C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	, 700 P0097000000000
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C.D.E.F.G	3775	School Safety & Educational Improvement Block Grant	Editions and the manual state of the property of the second state of the second state of
ED-O&M-DS-TR-MR/SS	Revenues 9-14. L163, Col C.D.E.F,G	3780	Technology - Technology for Success	**************************************
D ED-TR O&M	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	Uniconcern'
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, £167, Col D Revenues 9-14, £168, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	
ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	237,
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	1,362,
ED-O&M-TR-MR/SS ED-MR/SS	Revenues 9-14, L188, Col C,D,F,G Revenues 9-14, L198, Col C,G	4100 4200	Total Title V	
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Food Service Total Title I	2,153,
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	3,342, 257,
DED-O&M-TR-MR/SS DED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	1,106,
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G Revenues 9-14, L215, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	160,
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	Approximately control of the control
ED-O&M-MR/SS	Revenues 9-14, £221, Col C,D,G	4700	Total CTE - Perkins	A8880000000000000000000000000000000000
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	30000400000000000000000000000000000000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L253, Col C Revenues 9-14, L254, Col C-G.J	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	v 3rd Nutrition over control less de la control de la cont
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G Revenues 9-14, L259, Col C,D,F,G	4930 4932	Title II - Eisenhower Professional Development Formula Title II - Teacher Quality	
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	mel secure processor and an open property and the security of
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, £262, Col C,D,F,G Revenues 9-14, £263, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities	
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	217,
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Coi C.D.F.G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	310, 64,
ED-TR-MR/5S ED-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	2,370,
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	1,1
4			Total Deductions for PCTC Computation Line 85 through Line 173	
			Net Operating Expense for Tultion Computation (Line 78 minus Line 175)	
			Total Depreciation Allowance (from page 26, Line 18, Coi I)	
	D Manah	ADA from Aur	Total Allowance for PCTC Computation (Line 176 plus Line 177)	
์ ก็	nnnoiwi e	-PA HOURAVETS	ige Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	The second secon
			Total Estimated PCTC (Line 178 divided by Line 179)	* \$ 8,828
The total OEPP/PCTC may cha	ange based on the data provided. The final amount:	s will be calculat	red by ISBE	
** Go to the link below: Under	Reports, select FY 2020 Special Education Funding	Allocation Calcu	ulation Details. Open Excel file and use the amount in column X for the selected district	
*** Follow the same instructions	as above except under Reports, select FY 2020 En	glish Learner Ed	lucation Funding Allocation Calculation Details, and use column V for the selected district.	

School Business Services Department Illinois State Board of Education

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

*Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calucation. Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."

Indirect Cost Plan Fund-Function-(double click to Object Chart view) (double click)

1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.

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

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

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

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

6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate Inage 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 Applied Contract Amount deducted to the Indirect Cost Rate From the Indirect Cost Rate Base (Column E) (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	200,000	25,000	475,000
ED-Support Services-Purchased Services	10-2200-300	Digital Copy Systems	133,750	25,000	108,750
ED-Support Services-Purchased Services	10-2400-300	Walz	1,440	1,440	0
ED-Support Services-Purchased Services	10-2300-300	Pitney Bowes	1,654		0
ED-Support Services-Purchased Services	10-2900-300	AT&T	70,775	25,000	45,775
				0	0
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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 Contract Amount deducted to the Indirect Cost Rate Base Base (Column E) (Column F)
				0	0
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				0	0
Total			207,619	28,094	154,525

ESTIMATED INDIRECT COST DATA

STREAM S			· ·	0	ш	L.	9
		CT COST RATE DATA					
	T						
	Г						
	\neg	st Indirect Cost Rate Determination					
		: computation of the Indirect Cost Rate is found in the "Exper	nditures 15-22" tab.				
	ALL OBJECTS EXCLUDE CA	SPITAL OUTLAND With the concession of line 11 Value of the distance	1				
	Alco include II. obtained	and the contract of the categories of fine and the discontract of the categories of	ursements/expendit	ures included within the follow	ving functions charged dire	ectly to and reimbursed from fede	eral grant programs.
	Also, modes an amounts	paid to or for other employees within each function that work	k with specific federa	Il grant programs in the same o	capacity as those charged t	to and reimbursed from the same	: federal grant
Support Services - Direct Costs (1-2000) and (5-2000) 1-1000		T a district received funding for a Title I clerk, all other salaries are classified as direct costs in the function listed	for Title I clerks peri	orming like duties in that funct	tion must be included. Inc	lude any benefits and/or purchas	sed services paid on or
Depart of Services 1 (1-250) and (5-250)	Т						
Proceedings Processing Services (1-2560) and (5-250) 247760		ct Costs (1-2000) and (5-2000)					
Figure Paris Par	7 Direction of Business Su	Jpport Services (1-2510) and (5-2510)					
Operation and Maintenance of Plant Services (L. Z. and 5.25aq) 34.7760 1.219,173 1	-	(2-2-2) page (2-2-2) page (3-2-2-2)			*****		
Operation to Nationalize Received for Piert-Survivous (Carterion of Services (1-2500) Must be less found (1-260) Must be less f	÷	and (OSCS-C)	W. W		1,600		
Total Services 1,250 and 1,219,173 and 1,219,173 and 1,219,173 and 1,219,173 and 1,219,173 and 1,220	+	ignce of Plant Services (1, 2, and 5-2540)			347,760		
Value of Commodities Received for Fload to Flo	4	Must be less than (P16, Cal F-F, L63)			1,219,173		
Standard Internal Services (1.2500) and (5.2500) Standard Services (1.2500) Standard Services (1	Value of Commodities R	Received for Fiscal Year 2020 (Include the value of commoditie	es when determining	if a Single Audit is			
Particinal Services (1.2707) and (5.2506) Staff Services (1.2707) and (5.2506) Staff Services (1.2601) and (5.2506) Staff Services (1.2601) and (5.2606) Staff Services (1.2606) Staff Servi	T required).				253.818		
Statif Services 1.2640) and (5.2640) Statif Services Statif Serv	2 Internal Services (1-257)	0) and (5-2570)			2000		
Data Processing Services (1-2660) and (5-2660) and (5-2		and (5-2640)	Many Woods	na g	, T		
Petronomic Programs	-	(1-2660) and (5-2660)	>		QT,		
Estimated Indirect Cook Rate for Federal Programs Function Indirect Cook Rate for Federal Programs Function Indirect Cook Rate for Federal Programs Indirect Cook Rate for Rate for Federal Admin. Indirect Cook Rate for Rate	2						
Instruction Restricted Program Indirect Costs Direct Costs	$\overline{}$	t Rate for Federal Programs					
Punction Indirect Costs Direct Costs Indirect Costs Direct Costs Indirect Costs				Restricted Pro	Seram	Interest in the second in the	And the same
Instruction 1000 35,483,517 Puppel 1000 2100	0		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Corte
Support Services: 5,930,242 Pupil Instructional Staff 2200 5,930,242 School Admin. 2300 7,19,530 School Admin. 4,826,200 Business: 2400 1,600 Oper & Maint. Plant Services 2520 377,896 1,600 Oper & Maint. Plant Services 1,500 5,530,381 5,530,381 Popil Transportation 2540 377,896 1,800,276 Internal Services 2560 1,002 0,043 Popil Transportation 2560 1,800,276 1,800,276 Internal Services 2560 1,800,276 0 Internal Services 2560 1,800,276 0 Internal Services 2560 327,77 0 Direction of Central Services 2600 337,717 0 Staff Services 2660 322,717 16 Opther: 2660 322,717 26,539 Opther: 2660 322,717 26,539 Opther: 2660 322,717		4	1000	where which is a described the additional test and the appropriate the approximation of the a	35 483 517		OF 400 F17
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School Admin.			2200		719 530		24700566
School Admin 2400 4,826,200 Business: 0.7047,307 4,826,200 Business: 2510 1103,058 0 Purplication of Business Spt. Srv. 2520 377,896 1,600 Oper. & Maint. Plant Services 2560 1,7896 4,051,831 Pupil Transportation 2560 1,800,276 0 Pupil Transportation 1,800,276 0 0 Pupil Transportation 2560 1,062 0 0 Central: Direction of Central Spt. Srv. 2610 3570 0 0 Direction of Central Spt. Srv. 2620 2630 357,922 16 3 Plan, Rsrch, Dulp, Eval. Srv. 2640 357,922 16 3 Information Services 2660 322,717 886,259 Other: 2660 322,717 886,259 Community Services 2660 322,717 886,259 Community Services 2660 322,717 886,259 Community Services 2660 <td>_</td> <td>10°</td> <td>2300</td> <td></td> <td>0000,011</td> <td></td> <td>719,530</td>	_	10°	2300		0000,011		719,530
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Direction of Business Spt. Srv. 2520 1133,058 0 1 1 1 1 1 1 1 1 1	18	· · · · · · · · · · · · · · · · · · ·	0013		4,820,200		4,826,200
Fiscal Services 25.00 377,896 1,600 1,000		+ 5m	0110				
Distriction 2520 31/896 1,600 35,530,361 5	7 Ficeal Consider		0162	103,038	0	103,058	0
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1,800,276 2,800 2,800 3,800 4,800 4,800 5,800	+	VICES	7240		5,530,361	5,182,601	347,760
1,800,276 1,800,270 1,800,270 1,90			7550		4,051,831	1	4,051,831
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Direction of Central Spt. Srv. 2610 9,489 Plan, Barch, Dulp, Eval. Srv. 2620 20,364 Information Services 2630 32,754 Staff Services 2640 357,922 16 Data Processing Services 2660 322,717 0 3 Onther: 2900 322,717 886,259 538,539 Community Services 538,539 (154,525) 6,3 Contracts Paid in CV over the allowed amount for ICR calculation (from page 29) 1,162,655 62,712,340 6,3 Total Indirect Costs: 1,162,655 1,162,655 Total Indirect Costs: 1,162,655 Total Indirect Costs:	Central:	******		200			
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Information Services 2630 24,254 16 3 3 3 3 2 3 3 3 3 3		۲.	2620		20.364		20.264
Staff Services 2640 357,922 16 3 Data Processing Services 2660 322,717 0 3 Other: 2900 886,259 886,259 538,539 Community Services 538,539 (154,525) 6,3 Contracts Paid in CY over the allowed amount for ICR calculation (from page 29) 1,162,655 62,712,340 6,3 Total Restricted Rate Total Indirect Costs: 1,162,655 Total Indirect Total Indirect Costs: 1,162,655 Total Indirect Total Indirect Total Indirect Costs:	0925	900	2630		24.254		20,304
Data Processing Services 2660 322,717 0 3 Other: 2900 2900 886,259 386,259 Community Services 538,539 538,539 (154,525) 6,3 Contracts Paid in CY over the allowed amount for ICR calculation (from page 29) 1,162,655 62,712,340 6,3 Total Indirect Costs: 1,162,655 Total Indirect Costs: 1,162,655 Total Indirect Total Indirect Costs:			2640	357,922	16	357 933	44,434
Other: 2900 886,259		u de de	2660	322.717	2 0	777 (55	10
Community Services 3000 538,539	ŏ		2900	,	886.250	77,77	0 200
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1,162,655 62,712,340 6,3 Restricted Rate		he allowed amount for ICR calculation (from page 29)			7154 5251		538,539
Restricted Rate Total Indirect Costs: 1,162,655 Total Indire Total Direct Costs: 62,712,340 Total Dire				1,162,655	62.712.340	6 305 256	(154,525)
Total Indirect Costs: 1,162,655 Total Indirect Costs: 62,712,340 Total Direct Costs: 62,712,712,712 Total Direct Costs: 62,712,712,712,712 Total Direct Costs: 62,712,712,712 Total Direct Costs: 62,712,712,712 Total Direct Costs: 62,712,712,712 Total Direct Costs: 62,712,712 Tota				Restricted Ra		003,070,0	
Total Direct Costs: 62,712,340				Total Indirect Costs:		Unrestricted Rat	
				Total Direct Costs:	62,712,340	Total Direct Costs:	57 529 730
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1.85%				CO'T =	8	= 11.03%	\ 0

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_		REF	ORT ON SH	ARED SERV	REPORT ON SHARED SERVICES OR OUTSOURCING	RCING	1	Т
0		3	S abol Code S.	ection 17-1	School Code Section 17-1 1 (Public Act 97-0357)	13221		_
l w		3	Fiscal 1	Year Ending	Fiscal Year Ending June 30, 2020			_
ιΩ	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	r outsourcing in	the prior, curre	nt and next fi	iscal years.			_
9	$\overline{}$	Qu	incy Public 01-00	School D	Quincy Public School District No.			_
00	Check box if this schedule is not applicable	Prior Ye	Prior Fiscal Current Fiscal	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,		
0	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget				objective se ida	TOTAL DE LA CALLANTA		
9	Service or Function (Check all that apply)	and contained		=	Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)		-
-	Curriculum Planning		there					
12	Custodial Services		and	Anna de la companya del la companya de la companya	Try Pris additionables a development development	PRINTED TO A PERSON OF THE PRINTED PRI		_
13	Educational Shared Programs		×	 ×	R	RSSP/ROE		_
14			×	×	E	Experiment of the commence of		_
15	Energy Purchasing	. *	×	×	<u></u>	instellation/Homefield		_
16	Food Services		4.14	Seetal		AND THE PROPERTY OF THE PROPER		_
11	Grant Writing			1	_	THE PROPERTY OF THE PASS OF TH		_
18	Grounds Maintenance Services	_		Date of the last o		is in the company of the company and the company of		_
19			×	×	Pr	Prairie State Insurance Cooperative		_
20	Investment Pools		×	×	Jd	PMA/ISDLAF		_
5	Legal Services		×	×	Sc	Schmiedeskamp Robertson Neu & Mitchell LLP		_
22	Maintenance Services			Mana		d) (MpH) is inflational and incommendation with an incommendation of the commendation		-
23	Personnel Recruitment			200.0		Witten (With White White the Common C		_
24	Professional Development		×	×	RC	ROOT TO THE REPORT OF THE PARTY AND THE PART		_
25	Shared Personnel		· ·	×	3	WCR55Ed		_
56			×	X	Sp	Special Education Association of Adams County		_
27	STEM (science, technology, engineering and math) Program Offerings							_
28	Supply & Equipment Purchasing			1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	production property or communication when the communication or comm		_
29	-	***************************************	THE R. P. LEWIS CO., LANSING STREET, LANSING S	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN T	***	AND THE PROPERTY AND TH		
30	-	TO THE STREET, I STREET, ST.	e constituent constituent	THEORY - PROPER WOODS WOODS WOOD	* ***	THE THE PART OF THE PROPERTY AND THE PART OF THE PART		_
31	Vocational Education Cooperatives	^	×	×	*	WCR/QATC		_
32	All Other Joint/Cooperative Agreements					W. Ord. (New Parks) which there is the supplemental and the state of t		
33	-		1			TO A PROTESTION OF THE PROTEST		_
34	DAVING M. HEALTHAIN BOOK SERVICE SERVI		The company and the contract of the contract o		de resident gade matrica canto assessir assessir an indicato anticato de la contracto de la co	терия этом терия деления пределения пределен		_
35	35 Additional space for Column (D) - Barriers to Implementation:							_
36								
200	And district and and dead of the same of the Angel of the							_
41	41							
42								_
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								1

ILLINOIS STATE BOARD OF EDUCATION

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET					School DIS	school District Name:	Quincy Public School District No. 172	School Distri	ct No. 172
(Section 17-1.5 of the School Code)					RCI	RCDT Number:	01-001-1720-22	77	
		Actua	Actual Expenditures, Fiscal Year 2020	Fiscal Year	2020	Bud	Budgeted Expenditures, Fiscal Year 2021	es, Fiscal Yea	r 2021
		(10)	(20)	(80)	,	(10)	(20)	(80)	3
Description	Funct.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	188,443		0	188,443	211,641			211,641
2. Special Area Administration Services	2330	324,051		0	324,051	347,793			347,793
3. Other Support Services - School Administration	2490	847,922		0	847,922	829,028			829,028
4. Direction of Business Support Services	2510	87,638	0	0	82,638	97,085			97,085
5. Internal Services	2570	1,062		0	1,062	ŧ			0
6. Direction of Central Support Services	2610	9,489		0	9,489				0
 Deduct - Early Retirement or other pension obligations required by state law and included above. 	ons required				°			,	0
8. Totals		1,458,605	Ô	0	0 1,458,605	1,485,547	0	0	1,485,547
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020	over FY2020								2%

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.

Date	217-223-8700	Contact Telephone Number		The District is realized by 1905 in the August 1964 accorded to all and a standard in a second standard of the sec
Signature of Superintendent	Roy Webb	Contact Name (for questions)	If line 9 is greater than 5% please check one box below.	The Director is and bookers of the Course of the

1	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

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^{*} For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-72

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

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

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

Total (Must agree with **Expenditures** in column E) How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020 1,476,832 268,200 2,264,943 406,391 80,100 27,345 6,075 0 0 0 0 0 Quincy Public School District No. 172 Outside of Functions Function the LAC 2,264,943 1,476,832 80,100 406,391 268,200 27,345 6,075 01-001-1720-22 Function 2610 Function School District Name: RCDT Number: 2570 0 Function 2510 0 Function 2490 Function 2330 0 Function 2320 0 Function | Expenditure 1,476,832 2,264,943 FY 2020 268,200 406,391 Total 80,100 6,075 27,345 FY 2020 2362 2361 2365 2363 2364 2366 2367 2369 2368 2371 2372 Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Claims Paid from Self Insurance Fund Workers' Compensation or Worker's Occupation Disease Risk Management and Claims Services Payments nsurance Payments (Regular or Self-Insurance) FY 2020 Tort Fund Expenditures Property Insurance (Buildings & Grounds) Unemployment Insurance Payments Vehicle Insurance (Transportation) Reciprocal Insurance Payments Loss Prevention or Reduction egal Services Acts Pymts Totals

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

 Open both the combined worksheet/crosswalk and your AFR.

The following (blue) cells will need linked: J6, J7, E12

E17, F15, E57-E67

type "="; click on "Cover" tab; click on cell A13; hit Enter.

For the district name, click on cell 16; type "=", click on "Cover' tab; click on cell 17; hit Enter. For the RCDT, click on cell 17;

Linking Example

Inserting Tab into Existing AFR

On the combined worksheet/crosswalk; hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."
 In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

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

- 1. Page 5, Line 12 Other Assets \$69 Payroll Liability
- 2. Page 10, Line 74 Other Food Service (Miscellaneous Food Receptions)
- 3. Page 10, Line 78 Admissions Other (Musicals/Plays)
- 4. Page 10, Line 81 Other District/School Activity Revenue (Parking Permits)
- 5. Page 11, Line 106 Other Local Fees (Childcare)
- Page 11, Line 107 Other Local Revenues Education Fund FCC E-Rate, ROE Reimbursement, Tax/TRS Refund, Misc; Operations and Maintenance - FCC E-Rate, Ameren Reimbursements, Misc.; Transportation - Repairs and Maintenance; Capital Projects - Misc.; Tort - Misc
- 7. Page 11, Line 121 Other Unrestricted Grants-In Aid from State Sources (Safe Schools)
- 8. Page 12, Line 168 Other Restricted Revenue from State Sources (Orphanage Tuition and Other State Sources)
- 9. Page 13, Line 197 Food Service Other (NSLP Equipment Assistance)
- 10. Page 13, Line 203 Title I Other (Chapter I Youth Home)
- 11. Page 14, Line 265 Other Restricted Revenue from Federal Sources (Foreign Language Incentive) (WCR)
- 12. Page 15, Line 41 Other Support Services Pupils (Salaries for Occupational Therapists, Physical Therapists, Detention, Crossing Guards)
- 13. Page 16, Line 56 Other Support Services School Admin (Deans, Directors and Sp Ed Coordinator Salaries, Employee Benefits for Deans, Directors and Sp Ed Coordinators, Donated Monies and Travel)
- 14. Page 16, Line 73 Other Support Services (IT Salaries and Benefits, Internet and Telephone, and misc supplies
- 15. Page 16, Line 83 Other Payments to In-State Govt. (SIU School of Medicine Truancy Program)
- 16. Page 18, Line 171 Debt Services Bank Fees
- 17. Page 18, Line 183 Other Support Services 21st Century
- 18. Page 19, Line 237 Other Support Services Pupils FICA/Medicare
- 19. Page 20, Line 260 Other Support Services School Administration
- 20. Page 21, Line 278 Other Support Services
- 21. Long Term Debt errors on Checklist #8 are due to a new lease purchase agreement in the Educational Fund, also paid out of the Education Fund instead of the Debt Service Fund.

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 (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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INDEPENDENT AUDITORS' REPORT

Board of Education Quincy Public School District No. 172 Quincy, IL

Report on the Financial Statements

We have audited the accompanying financial statements of Quincy Public School District No. 172, 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 acceptable bases 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Quincy Public School District No. 172, 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, Quincy Public School District No. 172 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 Quincy Public School District No. 172, as of June 30, 2020, or 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 Quincy Public School District No. 172 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 Quincy Public School District No. 172's basic financial statements. The information provided on pages 2 through 4, 23 through 35, 36-HH through 36-NN and page 37 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the 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, the Schedules for Trust and Agency Funds on pages 36-HH through 36-NN and the schedule of expenditures of federal awards 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 Current Year Payment on Contracts for Indirect Cost Rate Computation on page 29, the Estimated Indirect Cost Rate Data for Federal Programs on page 30, the Report on Shared Services or Outsourcing on page 31, the Administrative Cost Worksheet on pages 32-33, 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 2019 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us and our report dated October 21, 2019, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2019 financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 23, 2020, on our consideration of Quincy Public School District No. 172's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Quincy Public School District No. 172's internal control over financial reporting and compliance.

Zumballen, Eyth, burath, Foote + Flynn Ht.

Jacksonville IL November 23, 2020

QUINCY PUBLIC SCHOOL DISTRICT NO. 172 Quincy, 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 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.

Certain joint agreements have been determined to be part of the reporting entity because the District exercises significant influence over the assets, operations, and management of the joint agreements. However, the joint agreements are required to be separately audited and reported to the Illinois State Board of Education. These financial statements therefore represent only the financial condition and operations of the primary government, Quincy Public School District No. 172.

The joint agreements consist of the Special Education Association of Adams County, the Quincy Area Vocational Technical Center, and the West Central Regional System, Education for Employment. The financial information for each of the joint agreements can be obtained from the District's administrative office located at 1416 Maine Street, Quincy, Illinois.

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

Note 1. Summary of Significant Accounting Policies (con't)

(b) Basis of Presentation - Fund Accounting

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

Governmental Funds

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

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

The Debt Service 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 Service 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 financial resources to be used for tort immunity and 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.

Fiduciary Funds

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

Note 1. Summary of Significant Accounting Policies (con't)

(b) Basis of Presentation - Fund Accounting (con't)

The Expendable Trust Fund (Flexible Benefit Plan Fund) is used to account for the District's flexible benefit plan.

The Agency Funds (Activity Funds) include Student Activity Funds which account for assets held by the District as an agent for the students, teachers and other entities. 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.

Scholarship funds account for assets held by the District for the purpose of providing scholarships to District graduates. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the scholarship 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. 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.

Note 1. Summary of Significant Accounting Policies (con't)

(b) Basis of Presentation - Fund Accounting (con't)

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:

Description	Years
Land	Not Depreciated
Buildings	20-50
Improvements Other than Buildings	20
Capitalized 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 the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

Note 1. Summary of Significant Accounting Policies (con't)

(d) Budgets and Budgeting Accounting

The budget for all Governmental Funds 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 25, 2019 and was amended on June 24, 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. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 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, except those held in the Storby Scholarship, 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. Investments held in the Storby Scholarship are stated at cost. Gains or losses on the sale of investments are recognized upon realization. Unrealized gains or losses are not recognized.

Note 1. Summary of Significant Accounting Policies (con't)

(f) Inventories

Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

(g) 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.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District. The 2019 levy was passed by the board on December 18, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, usually in June 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 Adams County. 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 Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

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.

Note 3. Fund Balance Reporting (con't)

B. Restricted Fund Balance

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

Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational and Operations and Maintenance Funds. At June 30, 2020, expenditures disbursed in Educational Fund exceeded revenue received from the leasing levy, resulting in a restricted fund balance of \$0. At June 30, 2020, revenues received in Operations and Maintenance exceeded expenditures disbursed from the leasing levy, resulting in a restricted fund balance of \$105,779.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Fire Prevention & Safety Funds. Expenditures disbursed in the Educational, Transportation Fund and Fire Prevention and Safety Fund exceeded revenue received for this purpose, resulting in no restricted fund balance.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2020, revenues received in the Educational Fund exceeded expenditures disbursed from the Title I – Neglected Private grant resulting in a restricted fund balance of \$1,763.

Note 3. Fund Balance Reporting (con't)

B. Restricted Fund Balance (con't)

5. 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, unspent receipts from donations for these special purposes resulted in a restricted balance of \$105,491. This balance is included in the financial statements as Reserved in the Educational Fund.

6. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$1,556,852. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

7. Flexible Benefit Plan

A reserved fund balance of \$96,669 has been accumulated in the Flexible Benefit Plan Fund, which is recorded as an Expendable Trust Fund in these financial statements.

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 \$4,610,170. This amount is shown as Unreserved in the Educational Fund.

Note 3. Fund Balance Reporting (con't)

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.

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 the use of the generally accepted accounting principles format. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Note 3. Fund Balance Reporting (con't)

Fund	Non- spendable	Restricted	Committed	Assigned	Un-assigned	Financial Statements – Reserved	Financial Statements - Un- reserved
Educational	0	107,254	4,610,170	0	1,550,136	107,254	6,160,306
Operations & Maintenance	0	105,779	, 0	0	1,977,036	105,779	1,977,036
Debt Service	0	708,121	0	0	0	0	708,121
Transportation	0	706,484	0	0	0	0	706,484
Municipal Retirement/ Social Security	0	4,715,390	0	0	0	1,556,852	3,158,538
Capital Projects	0	1,644,732	0	0	0	0	1,644,732
Working Cash	0	0	0	0	4,604,597	0	4,604.597
Tort Liability	0	3,374,311	0	0	0	0	3,374,311
Fire Prevention and Safety	0	2,872,433	0	0	0	0	2,872,433
Expendable Trust Funds	0	96,669	0	0	0	96,669	0

H. Expenditures of Fund Balance

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

Note 4. Changes in General Fixed Assets

	Beginning Balance	Additions	Deletions*	Balance Ending
Land	\$ 3,237,685	\$	\$	\$ 3,237,685
Construction In Progress	2,311,349		2,311,349	, , , , , , , , , , , , , , , , , , , ,
Buildings	138,222,525	6,557,994		144,780,519
Improvements Other				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Than Buildings	6,489,800			6,489,800
10-Year Equipment	10,492,877	3,773,451	372,627	13,893,701
5-Year Equipment	49,500	6,079		55,579
3-Year Equipment	4,925		:	4,925
Total General Fixed Assets	160,808,661	\$ _10,337,524	\$ 2,683,976	168,462,209
Accumulated Depreciation	39,937,758	\$ 4,344,251	\$372,627	_43,909,382
Book Value	\$ 120,870,903			\$ 124,552,827

Note 4. Changes in General Fixed Assets (con't)

*To remove fully depreciated equipment and equipment traded, and to account for construction completed during the year ended June 30, 2020.

Note 5. Retirement Fund Commitments

The retirement fund commitments for Special Education Association of Adams County, Quincy Public School District No. 172, Quincy Vocational Technical Center and West Central Regional System, Education for Employment are not separable. The combined retirement fund commitment for these entities is disclosed below.

(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.

Plan description (con't)

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

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

Benefits Provided

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

Note 5. Retirement Fund Commitments (con't)

Teachers' Retirement System of the State of Illinois (con't)

Benefits Provided (con't)

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 allow 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 will be funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 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.

Note 5. Retirement Fund Commitments (con't)

Contributions (con't)

(a) Teachers' Retirement System of the State of Illinois (con't)

On-behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$21,090,600 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 ending June 30, 2020 were calculated to be \$155,465. \$155,166 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 funds 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 \$1,758,308 were paid from federal and special trust funds that required employer contributions of \$187,436. \$195,440 was actually paid toward this obligation 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.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those day are used as a TRS service credit. For the year ended June 30, 2020, the employer paid \$11,742 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 \$350,606 on a cash basis under this plan.

Note 5. Retirement Fund Commitments (con't)

(b) Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

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

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.

Note 5. Retirement Fund Commitments (con't)

(a) Illinois Municipal Retirement Fund (con't)

Benefits Provided (con't)

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 employer's membership consisted of 536 retirees and beneficiaries currently receiving benefits, 366 inactive plan members entitled to but not yet receiving benefits, and 510 active plan members for a total of 1,412 plan members.

Contributions

As set by statute, the employer'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 employer's annual contribution rate for calendar year 2019 was 11.97%. The employer's contribution rate for the calendar year 2020 is 13.96%. The annual contributions paid during the fiscal year ended June 30, 2020 were \$1,706,420. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 6. Other Post-Employment Benefits

The Employer 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.

Note 6. Other Post-Employment Benefits (con't)

(a) Teacher Health Insurance Security (THIS) (con't)

Plan description (con't)

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.

On-behalf contributions to the THIS fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2020. The state of Illinois contributions were \$332,373, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the employer paid \$245,291 to the THIS Fund, which was 99 percent of the required contribution.

Further Information on the THIS Fund

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

Note 6. Other Post-Employment Benefits (con't)

(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 Unfunded Actuarial Liability has not been determined as of June 30, 2020.

Plan description. The District contributes to the Egyptian Area Schools Benefit Trust (the "Trust"), a cost-sharing, multiple-employer defined benefit health care plan administered by the Board of Managers of the Trust. The Trust provides medical benefits to active and retired employees of approximately 135 participating employers. The Trust issues a publicly available financial report that includes financial statements and required supplementary information for the Trust. A copy of the report may be obtained by writing to the Egyptian Area Schools Employee Benefit Trust, 2350 S. 7th Street, #100, St. Louis, MO 63104, or by calling 618-791-5541. The report is also posted on the Trust's website at www.egtrust.org.

Funding Policy. The Trust Agreement establishing the Trust provides that contribution rates are established and may be modified by the Board of Managers of the Trust. Contribution rates are normally adjusted as of September 1 each year.

As of June 30, 2020, participating employers were contractually required to contribute at the following rates for active and retired employees and dependents:

Water Control of the	Plan M7	Plan M8	Plan M3	Plan H1	Plan H3
Employee (Retiree)	\$789	\$747	\$711	\$671	\$608
Employee + spouse	\$1,657	\$1,598	\$1,493	\$1,408	\$1,276
Employee + child(ren)	\$1,358	\$1,310	\$1,223	\$1,156	\$1,047
Family	\$2,226	\$2,188	\$2,005	\$1,894	\$1,717

Participating employers may require employees and/or retirees to pay some or all of the required contributions to the employer, but the employer has the legal obligation to pay contributions to the Trust. The District requires retirees to pay 100% of their premiums. The number of retirees participating is minimal.

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. Unemployment Insurance

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

Note 8. Flexible Benefit Plan

The Employee Trust Fund is established under the Internal Revenue Code and is operated under its rule. The Fund collects and expends monies for non-covered medical and dental expenses. If the employee does not use their portion within a year, it then becomes a part of the Fund assets.

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements

The following is a summary of long-term debt activity of the District for the year ended June 30, 2020:

General Obligation Bonds:

	Balance. Beginning	Proceeds	D	ecreases	Balance, Ending
2008 QZAB 2014 Gen Ob	\$ 1,215,440	\$	\$	400,000	\$ 815,440
Bonds 2015 Gen Ob	9,785,000				9,785,000
Bonds 2016 Gen Ob	8,775,000				8,775,000
Bonds 2017 Gen Ob	28,285,000			500,000	27,785,000
Bonds 2018 Gen Ob	20,935,000			300,000	20,635,000
Bonds 2019 Gen Ob	21,510,000			875,000	20,635,000
Bonds	6,160,000			315,000	5,845,000
Subtotal	\$ 96,665,440	\$	\$	2,390,000	\$ 94,275,440

Capital Leases:

Dell Computers	\$ 303,857	\$	\$ 148,329	\$	155,528
De Lage Landen	12,462		12,462	ļ '	0
Dell Server	0	126,801	44,350		82,451
Subtotal	\$ 316,319	\$ 126,801	\$ 205,141	\$	237,979
Total	\$ 96,981,759	\$ 126,801	\$ 2,595,141	\$	94,513,419

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements (con't)

Bond Indebtedness

Bond indebtedness is reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are payable solely from future revenues of the Debt Service Fund which consists principally of property taxes collected by the District and interest earnings.

2008 QZAB

The Qualified Zone Academy Bonds, Series 2008 were issued on May 29, 2008 in the amount of \$4,945,440 at an interest rate of 1.15%. Principal and interest to be paid each May 29. Date of maturity is May 29, 2022.

The annual cash flow requirements of principal and interest on the Qualified Zone Academy Bonds, Series 2008 are as follows:

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 405,00	0 \$ 9,378	\$ 414,378
2022	410,44	0 4,720	415,160
Total	\$ 815,44	0 \$ 14,098	\$ 829,538

2014 General Obligation School Bonds

The 2014 General Obligation School Bonds were issued on December 30, 2014 in the amount of \$9,785,000. Principal to be paid each February 1 starting February 1, 2030. Interest payable August 1 and February 1. Interest rates range from 3.25% to 4%. Date of maturity is February 1, 2034.

The annual cash flow requirements of principal and interest on the 2014 General Obligation School Bonds are as follows:

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements (con't)

Total	\$ 9,785,000	\$ 4,274,849		4,059,849
2030-34	9,785,000	1,084,294	1	0,869,294
2025-29		1,772,531	1	1,772,531
2024		354,506		354,506
2023		354,506		354,506
2022		354,506		354,506
2021	\$	\$ 354,506	\$	354,506
Year Ended June 30,	Principal	Interest		Total

2015 General Obligation School Bonds

The 2015 General Obligation School Bonds were issued on December 10, 2015 in the amount of \$9,020,000. One principal payment to be paid February 1, 2017 and then principal payments will be paid annually starting February 1, 2022. Interest payable August 1 and February 1. Interest rates range from 2.375% to 4.000%. Date of maturity is February 1, 2031.

The annual cash flow requirements of principal and interest on the 2015 General Obligation School Bonds are as follows:

Year Ended June 30,	Principal	Interest		Total
2021	\$	\$ 311,731	\$	311,731
2022	685,000	311,731		996,731
2023	780,000	284,331		1,064,331
2024	800,000	265,806		1,065,806
2025-29	4,460,000	935,356	ı	5,395,356
2030-31	2,050,000	124,000		2,174,000
Total	\$ 8,775,000	\$ 2,232,955	\$ 1	1,007,955

2016 General Obligation School Bonds

The 2016 General Obligation School Bonds were issued on July 6, 2016 in the amount of \$30,000,000. Principal to be paid each February 1 starting February 1, 2018. Interest payable August 1 and February 1. Interest rates range from 3.00% to 5%. Date of maturity is February 1, 2036.

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements (con't)

The annual cash flow requirements of principal and interest on the 2016 General Obligation School Bonds are as follows:

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 500,000	\$ 1,141,987	\$ 1,641,987
2022	830,000	1,121,988	1,951,988
2023	1,075,000	1,088,788	2,163,788
2024	1,175,000	1,045,788	2,220,788
2025-29	7,710,000	4,227,187	11,937,187
2030-34	9,285,000	2,469,238	11,754,238
2035-36	7,210,000	374,775	7,584,775
Total	\$ 27,785,000	\$ 11,469,751	\$ 39,254,751

2017 General Obligation School Bonds

The 2017 General Obligation School Bonds were issued on June 26, 2017 in the amount of \$22,010,000. Principal to be paid February 1, 2019, 2020 and 2021 and then annually starting on February 1, 2028. Interest payable August 1 and February 1. Interest rates range from 3.00% to 5%. Date of maturity is February 1, 2037. The annual cash flow requirements of principal and interest on the 2017 General Obligation School Bonds are as follows:

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 300,000	\$ 759,144	\$ 1,059,144
2022		747,144	747,144
2023		747,144	747,144
2024		747,144	747,144
2025-29	3,000,000	3,690,719	6,690,719
2030-34	6,085,000	2,955,519	9,040,519
2035-37	11,250,000	990,000	12,240,000
Total	\$ 20,635,000	\$ 10,636,814	\$ 31,271,814

2018 General Obligation School Bonds

The 2018 General Obligation School Bonds were issued on June 28, 2018 in the amount of \$21,510,000. Principal to be paid each February 1, starting February 1, 2020. Interest payable August 1 and February 1. Interest rates range from 3.00% to 5%. Date of maturity is February 1, 2038.

The annual cash flow requirements of principal and interest on the 2018 General Obligation School Bonds are as follows:

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements (con't)

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 1,090,000	\$ 902,923	\$ 1,992,923
2022	590,000	848,423	1,438,423
2023	900,000	818,923	1,718,923
2024	1,030,000	773,923	1,803,923
2025-29	4,420,000	3,024,613	7,444,613
2030-34	1,020,000	2,489,794	3,509,794
2035-38	11,585,000	1,704,250	13,289,250
Total	\$ 20,635,000	\$ 10,562,849	\$ 31,197,849

2019 General Obligation School Bonds

The 2019 General Obligation School Bonds were issued on March 20, 2019 in the amount of \$6,160,000. Principal to be paid each February 1, starting February 1, 2020. Interest payable August 1 and February 1. Interest rates range from 4% to 5%. Date of maturity is February 1, 2030.

The annual cash flow requirements of principal and interest on the 2018 General Obligation School Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 835,000	\$ 283,900	\$ 1,118,900
2022	455,000	250,500	705,500
2023	475,000	227,750	702,750
2024	500,000	204,000	704,000
2025-29	2,910,000	618,250	3,528,250
2030	670,000	33,500	703,500
Total	\$ 5,845,000	\$ 1,617,900	\$ 7,462,900

Capital Leases

Lease purchase obligations of the District are reflected in the General Long-Term Debt Account Group.

On June 2, 2015, the District entered into a lease purchase agreement with De Lage Landen Public Finance, LLC for the lease of storage hardware. The agreement calls for yearly lease payments of \$12,952 through November 2019. Annual payments are made through the Educational Fund. This lease was paid in full during the year ending June 30, 2020.

Note 9. Long-Term Debt, Capital Leases, and Other Financing Arrangements (con't)

On July 22, 2018, the District entered into a lease purchase agreement with Dell Financial Services for computers. The agreement calls for yearly lease payments of \$163,077. Annual payments will be made through the Educational Fund. At June 30, 2020 the principal balance of the lease was \$155,528.

The following is a schedule of future minimum lease payments under this capital lease:

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 155,528	\$ 7,549	\$ 163,077
Total	\$ 155,528	\$ 7,549	\$ 163,077

On February 1, 2020, the District entered into a lease purchase agreement with Dell Financial Services for a server. The agreement calls for yearly lease payments of \$44,350. Annual payments will be made through the Educational Fund. At June 30, 2020 the principal balance of the lease was \$82,451.

Year Ended			
June 30,	Principal	Interest	Total
2021	\$ 40,218	\$ 4,132	\$ 44,350
2022	42,233	2,117	44,350
Total	\$ 82,451	\$ 6,249	\$ 88,700

Note 10. Legal Debt Margin

Equalized Assessed Valuation, 2019 Tax Year	\$ 963,186,612
Statutory Debt Limitation	
(13.8% of Equalized Assessed Valuation)	\$ 132,919,752
Less: Qualifying Debt	(94,513,419)
Legal Debt Margin	\$ 38,406,333

Note 11. Interfund Loans and Transfers

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

During the year ended June 30, 2020, the Working Cash Fund loaned \$750,000 to the Transportation Fund for operating purposes. There were no repayments during the year, and the balance as of June 30, 2020 was \$750,000.

During the fiscal year ended June 30, 2020, the District transferred \$464,025 from the Working Cash Fund to the Educational Fund for general operating purposes.

Note 12. Deposits and Investments

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois. According to the District's investment policy, the District can invest as allowed by the statute in authorized depositories.

Custodial Risk Related to Deposits with Financial Institutions

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 general investment policy regarding collateralization is to have all amounts deposited or invested covered by collateral in excess of federal depository insurance. The District has obtained collateral to secure deposits in excess of FDIC coverage.

As of June 30, 2020, none of the District's deposits were exposed to custodial credit risk.

Deposits

The District's deposits include demand deposits, savings accounts and certificates of deposit. As of June 30, 2020, the bank balance was \$30,419,488, which includes the funds of the District, the Special Education Association of Adams County, Quincy Area Vocational Technical Center, and West Central Regional System. The 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, \$805,292 of the District's deposits is covered by Federal Deposit Insurance and \$29,614,196 is covered by specific collateral agreements.

Note 12. Deposits and Investments (con't)

Deposits (con't)

As of June 30, 2020, the depository banks used by the District, the Special Education Association of Adams County, the Quincy Area Vocational Technical Center, and the West Central Regional System had pledged \$29,614,196 of the bank balance in federal securities to secure the District's deposits in excess of the amount insured by the FDIC. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool.

Investments

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The federal agency securities and the money market fund are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent, but not in the District's name. The District does not have a policy for custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates other than limiting agreements to periods of 330 days or less.

As of June 30, 2020, the District had the following investments and maturities:

Investment Type	Book Value	Fair Value	Investment Maturities (in years)		
		-	Less than 1	1 to 5	
ISDLAF+(Inv Pool)	1,960,044	1,960,044	1,960,044		
US Govt Money Market					
Northern Institutional Gov					
Portfolio Money Market	10,422	10,422	10,422		
Corporate Bonds		_	_		
Common Stocks	294,279	331,991	331,991		
International Stock	37,666	25,979	25,979		
Mutual Funds-Equity	105,140	108,860	108,860		
ETF Taxable	273,950	281,049	281,049		
Certificates of Deposit	108,441	108,441	68,591	39,850	
Total	2,789,942	2,826,786	2,786,936	39,850	

Note 12. Deposits and Investments (con't)

Interest Rate Risk (con't)

The net difference in book value and fair value of investments of \$36,844, is the Storby Scholarship, which is reported at cost. (See Note 14)

As of June 30, 2020, the District's investment types are not rated.

Credit Risk and Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government. The District's investment policy places no limit on the amount the District may invest in any one issuer. As of June 30, 2020, investment types totaling over 5% were the ISDLAF + (Investment Pool), Northern Institutional Gov Portfolio money market, common stocks and certificates of deposit.

ISDLAF+ (Investment Pool)

During the year ended June 30, 2020, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials, and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts, and Educational Service Regions with an alternative investment vehicle that will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances.

At June 30, 2020, the District had \$1,960,044 invested with the ISDLAF+ Multi-Class Series of investments.

The certificates of deposit are covered by FDIC or fully collateralized.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2020.

Note 13. 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 and liability. The District is part of an insurance pool for workers' compensation coverage. During the year ended June 30, 2020, there has been no significant reduction in insurance coverage. Also, settlement amounts have not exceeded insurance coverage.

Note 14. Sam Storby Scholarship Fund

The District received \$200,000 for the establishment of a scholarship fund to benefit the boys and girls basketball teams. Under the terms of the bequest, the principal must remain intact, but the interest may be used for scholarships. The total bequest has been deposited into a trust account at Mercantile Trust, Quincy. The scholarship fund is accounted for as a non-expendable trust fund. The fund is recorded at cost, which at June 30, 2020, was \$721,457.

Note 15. Joint Agreements

The District participates in joint agreements with the Special Education Association of Adams County, Quincy Area Vocational Technical Center and the West Central Regional System, Education for Employment, along with other 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 is the administrative district for all three of these joint agreements.

The Special Education Association of Adams County, the Quincy Area Vocational Technical Center and the West Central Regional System, Education for Employment, issue a publicly available financial report that includes financial statements and other information. That report may be obtained by writing to any of the above at 1416 Maine Street, Quincy, Illinois.

Note 16. 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.

Note 17. 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 subject 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, refunds of any money received may be required and the collectibility 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.

Litigation

The District is named in various claims and legal actions in the normal course of its activities. Based upon counsel and management's opinion, the outcome of such matters is not expected to have a material adverse effect on the District's financial position or changes in fund balance.

Salaries Payable

Certain employees have the option of being paid their salary over ten 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 of 2020. This results in salaries due at June 30, 2020 of \$4,610,170. This liability is not reflected in the financial statements.

Note 17. Commitments and Contingencies (con't)

Vacation Pay

Vacation pay is considered to be an expenditure in the year paid. Eligible support staff receive vacation pay. At June 30, 2020, the estimated unused vacation liability is \$366,227.

Sick Pay

Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Capital Project and Construction Commitments

The District entered into various contracts for fire prevention and safety projects totaling \$3,941,444. As of June 30, 2020, the District had approximately \$2,546,645 in outstanding health & life safety project commitments.

Operating Leases

The District participated in several operating leases for postage meters, driver's education vehicles, copy machines and Fiber Optic WAN and internet. Rental expenses consisted of \$388,893 for the year ended June 30, 2020.

Future minimum lease payments under these agreements as of June 30, 2020, are as follows:

Amount
515,559
277,228
135,082
42,959
0

Note 17. Commitments and Contingencies (con't)

The District has entered into operating leases for buses. Lease expenses consisted of \$898,786. As of June 30, 2020, the District's future leasing commitments for buses by fiscal year were as follows:

Year Ended	
June 30,	Amount
2021	899,786
2022	1,881,309
2023	1,218,316
2024	574,534
2025	0

Note 18. Subsequent Events

Events that occur after the Statement of Assets and Liabilities Arising from Cash Transactions (statement) 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 date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Quincy Public School District No. 172 through November 23, 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 events disclosed below.

Prior to year-end and prior to 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 subsequent to year-end.

On August 10, 2020, the school board approved the payment of a worker's compensation settlement in the amount of \$125,325. The payment will be reflected in the financial statements for the year ended June 30, 2021 due to the use of the cash basis of accounting.

QUINCY PUBLIC SCHOOL DISTRICT NO. 172 Quincy, Illinois

COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS

ALL TRUST AND AGENCY FUNDS

June 30, 2020

ASSETS		Flexible Benefit Plan Fund		Junior High Activity Fund
Cash and Cash Equivalents Investments	\$	96,669	\$	58,654
Total Assets	=	96,669		58,654
LIABILITIES Due to Other Organizations	1		,	58,654
Total Liabilities	-	0		58,654
FUND BALANCE AND OTHER CREDITS Net Assets Available for Benefits	:=	96,669_	174	
Total Liabilities, Fund Balance and Other Credits	\$	96,669	\$	58,654

	High School Activity Fund		Convenience Funds		Scholarship Funds		Total
\$	103,918 101,655	\$_	6,950	\$	1,168 728,243	\$_	267,359 829,898
37	205,573	=	6,950	=	729,411	=	1,097,257
⊕ .	205,573	_	6,950	; -	729,411	-	1,000,588
ĵ.	205,573	=	6,950	=	729,411	=	1,000,588
-		-		-		-	96,669
\$_	205,573	\$_	6,950	\$_	729,411	\$_	1,097,257

SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FIDICUARY FUND TYPE - EXPENDABLE TRUST FUND FLEXIBLE BENEFIT PLAN FUND

Additions to Plan Assets Attributed to: Employee Contributions Interest on Investments	\$ 819
Total Additions	819
Deductions from Plan Assets Attributed to: Insurance Premium Payments	20
Net Increase/(Decrease)	799
Net Assets Available for Benefits, July 01, 2019	95,870
Net Assets Available for Benefits, June 30, 2020	\$96,669_

ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

			Balance 7/1/2019		Receipts		Dis- bursements		Balance 6/30/2020
JR. HIGH S	SCHOOL ACTIVITY FUND								
9010	PTA Donations	\$	184	\$	_	\$	-	\$	184
9100	Drama Club		320		_	•	_	*	320
9105	QJHS T-shirt Sales		407		3,351		613		3,145
9110	Art Club		216		555		126		645
9115	QJHS School Store		82		-		-		82
9120	Shop Donations		_		_		_		-
9125	Beta Club		_		_		_		-
9130	LDS Instructional		_		_		_		-
9140	8th Student Council		7,600		1,149		1,707		7.042
9150	Health Fitness		· <u>-</u>		-		-		
9160	German Club		-		_		_		_
9170	Junior Hi-Lights		_		_		_		_
9185	QJHS Green House		2,078				91		1,987
9190	6th Student Council		8,358		1,738		1,210		8,886
9200	7th Student Council		6,645		1,199		1,549		6,295
9210	Spanish Club		-		· <u>-</u>		-		-
9221	Sports Donation		331		961		679		613
9222	Extra Curricular General		6,028		544		3,608		2,964
9225	EMH Program		-		-		-		_, -, -
9350	Ed Program		276		_		_		276
9400	Attendance Office Miscellaneous		-		-		_		-
9410	Cheerleading		4,170		5,266		4,469		4,967
9510	Student Planner		1,665		_		-		1,665
9550	Cross Categorical		4,086		_		163		3,923
9555	Faculty		2,031		_		108		1,923
9560	Foreign Language		112		-		-		112
9612	Reading/English		-		_		-		-
9613	Washington D.C. Fund		158		17,740		17,053		845
9614	PBIS		4,391		1,901		1,589		4,703
9620	Canada Fund		-		_		-		· <u>-</u>
9640	Phil Fleming Memorial		-		-		-		-
9651	TMH Candy		-		-		-		-
9652	Yearbook		4,541		455		2,010		2,986
9660	Europe Trip Fundraiser		_		-		-		· <u>-</u>
9675	Flower & Gift/Retirement/Staff PTA		86		443		390		139
9690	Mercantile Grant/Gayle Roskamp		-		-		_		-
9700	Counselors Fund		3,785		546		2,106		2,225
9705	QJHS Fitness Room		-		-		-		-
9710	Interest	-	2,206	-	521	-		2	2,727
Total Jr. Hi	gh School Activity Fund	\$ _	59,756	\$_	36,369	\$ _	37,471	\$	58,654

ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

			Balance 7/1/2019		Receipts		Dis- bursements		Balance 6/30/2020
HIGH SCH	OOL ACTIVITY FUND								
9125	AP Exams	\$	_	\$	_	\$		\$	
9130	Art Club	Ψ	878	Ψ	_	Ψ	~	φ	- 878
9140	BETA Club		2,584		1,325		993		2,916
9145	Classroom Books		2,004		1,020		993		2,810
9147	Cross-Categorical Tier 1		_		-		-		-
9150	Custodian Fund		3,974		675		575		4,074
9160	Choose Life		3,840		-		-		3,840
9165	Family Fund		287		-		30		257
9170	Flower Fund		592		420		325		687
9175	Gay Straight Alliance		425		1,600		73		1,952
9180	German Club		1,487		851		650		1,688
9195	Key Club		949		230		168		1,011
9222	Mercantile Booster		5,117		3,500		2,413		6,204
9225	Revolving		31		125		2,110		156
9230	National Honor Society		787		3,249		3,646		390
9240	PALS		398		-		203		195
9250	Pay It Forward		-		-		-		-
9251	P.K. Memorial Marque Donation		-		_		_		-
9252	PE Curtain		_		_		_		-
9253	PE Locks		_		-		_		_
9254	Prince Donations		-		_		-		_
9256	PBIS		11,024		4,754		2,530		13,248
9270	Quippi		14,078		10,292		12,295		12,075
9280	Quiz Bowl		-		-		-		c -
9283	Social Committee		-		-		-		-
9285	Safe Driving Grant		-		-		-		-
9290	Spanish Club		580		160		-		740
9292	Sparkle		2,308		2,158		1,534		2,932
9295	Special Project		-		-		_		-
9300	Special Education		4,468		483		207		4,744
9310	Student Council		14,453		22,989		28,473		8,969
9311	Summer School Store		1		-		-		1
9320	TMH		-		-		<u> -</u>		-
9400	Special Ed Foods Skills		-		-		-		-
	AVTC Accounts:								
9510	Diesel Tech Club								
9520	Auto Mechanics Club		-		-		-		-
9530	Building Trades Club		-		-		-		•
9540	QAVTC - Childcare		-		-		-		-
9550	Commercial Foods Club		_		_		-		-
9570	QAVTC - Projects		_		_		-		-
9575	QAVTC - Project Lead The Way		<u>-</u>		-		-		-
9580	Drafting Club		_		-		- -		-
9590	Electronics Club		_		-		-		-
9610	Graphic Arts Club		-		-		-		-
9620	Health Occupations Club		1,861		3,324		3,914		1,271
3020	oodpanono ondo		1,001		5,524		5,514		1,411

ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

			Balance 7/1/2019		Receipts	Dis- bursements		Balance 6/30/2020
HIGH SCH	OOL ACTIVITY FUND - cont.							
(QAVTC Accounts (con't):							
9650	National Tech Honor Society	\$	-	\$	- \$		\$	-
9660	Welding Club		-		- '	-		**
9680	Agriculture		8,801		19,651	15,544		12,908
9690	Broadcasting		-		-	-		-
9800	Interest		4,343		1,897	3,000		3,240
9770	Anatomy		-		-	-		_
9775	Economics Club		342		-	-		342
9780	Zoology		-		-	-		_
9790	Physics		1		-	-		1
					-	-		
	Scholarship Funds:				-			
9710	Class of 1929 Memorial Fund		1		499	~		500
9715	Derick Douglas Basketball Camp							
	Scholarship		107		-	-		107
9720	Mathematics Scholarship Fund		210		-	-		210
9725	Paul Koscielski Scholarship Fund				450	-		450
9730	Paul Miller Scholarship Fund		17		-	-		17
9735	Paul Miller Advertising		34		-	-		34
9740	Steven Davis Snider Scholarship				-	-		
	Fund		535		-	-		535
9750	Rob McIntyre Scholarship Fund		2,014		9,986	3,000		9,000
9760	Cozean Scholarship		1		499	-		500
_	Other		89		-	47		42
۲	Reunion Funds:							
	Class of 1984 Memorial Fund		481		1	-		482
	Class of 1977		4,906		26	12		4,920
	Class of 95		496		1	-		497
0	Class of 1968		1,900	_	5		_	1,905
Subtotal H	igh School Activity Fund	\$	94,400	\$	89,150 \$	79,632	\$	103,918
L	ligh School CDs							
•	Bagusin Scholarship Fund - CD	\$	2,303	\$	19 \$	_	\$	2.322
	Class of 1929 Memorial Fund - CD	Ψ	25,363	Ψ	214	499	Ψ	25,078
	Cozean Scholarship - CD		21,304		179	499		20,984
	Paul Koscielski Scholarship Fund - CD		21,504		1,025	-		1,025
	Derick Douglas Basketball Camp				1,020	_		1,020
	Scholarship - CD		1,977		17	_		1,994
	Mathematics Scholarship Fund - CD		3,694		32	_		3,726
	Rob McIntyre Scholarship Fund - CD		14,756		3,082	9,986		7,852
	Steven Davis Snider Scholarship		14,700		0,002	3,300		7,002
	Fund - CD		32,491		574	_		33,065
	Student Council - CD		5,562		47	-		5,609
Subtotal H	igh School CDs	***	107,450		5,189	10,984		101,655
	School Activity Fund	\$ _	201,850	\$	94,339 \$		\$	205,573

CONVENIENCE FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

	Balance 7/1/2019		Receipts		Dis- bursements		Balance 6/30/2020
CONVENIENCE FUNDS Bus Barn Maintenance Dept. Adams County CEC	\$ 2,810 6,142 1,567	\$	359 1,714	\$	612 4,940 89	\$	2,556 2,916 1,478
Total Convenience Funds	\$ 10,519	\$_	2,073	\$_	5,641	\$_	6,950

SCHOLARSHIP FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

	Balance 7/1/2019		Receipts		Dis- bursements		Balance 6/30/2020
SCHOLARSHIP FUNDS F.E. Holum Scholarship Storby Scholarship Clarence Montgomery	\$ 6,706 432,760	\$	80 673,228	\$	384,531	\$	6,786 721,457
Scholarship	 1,158) -	10	-			1,168
Total Scholarship Funds	\$ 440,624	\$_	673,318	\$_	384,531	\$_	729,411

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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 Quincy Public School District No. 172 Quincy, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Quincy Public School District No. 172 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Quincy Public School District No. 172's basic financial statements and have issued our report thereon dated November 23, 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 Quincy Public School District No. 172's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Quincy Public School District No. 172's internal control. Accordingly, we do not express an opinion on the effectiveness of Quincy Public School District No. 172'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Quincy Public School District No. 172's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing* Standards.

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.

Zumbalden, Eyth, Dureth, Foote + Flynn Ltd.

Jacksonville, Illinois November 23, 2020

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

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

Board of Education Quincy Public School District No. 172 Quincy, Illinois

Report on Compliance for Each Major Federal Program

We have audited Quincy Public School District No. 172's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Quincy Public School District No. 172's major federal programs for the year ended June 30, 2020. Quincy Public School District No. 172's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Quincy Public School District No. 172's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Quincy Public School District No. 172's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Quincy Public School District No. 172's compliance.

Opinion on Each Major Federal Program

In our opinion, Quincy Public School District No. 172, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Quincy Public School District No. 172 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Quincy Public School District No. 172's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Quincy Public School District No. 172's internal control over compliance.

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

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

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

Zunbahlen, Eyth, Sunath, Foote + Flynn Ltd

Jacksonville, Illinois November 23, 2020

	A	8	O	Q	Ш	LL.
<u> </u>		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	AL REPORT (AFR) SUI chool Code, Section 1	MIMARY INFORMATION 17-1 (105 ILCS 5/17-1)		
7	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.) reflects that a Deficit Redi the plan to Illinois State Bo a Deficit Reduction Plan an	nction Plan is required o ard of Education (ISBE) d narrative.	ıs calculated below, then ı within 30 days after acce	the school district is to con pting the audit report. Thi	plete the Deficit s may require the
ო	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	BE guidelines and is included ues (cell F6) being less than calance is less than three time balance the shortfall with	I in the School District B direct expenditures (cell es the deficit spending, in the next three years.	udget Form 50-36, beginni I f7) by an amount equal tc the district must adopt an	ng with page 20. A plan is i or greater than one-third d submit an original budget	required when the (1/3) of the ending /amended budget
4 п	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	uires a Deficit Reduction Pla	n, and one was submitte	ed, an updated (amended)	budget is not required.	
n	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	DEFICIT AFR SUMMAR (All AFR pages must be co	EFICIT AFR SUMMARY INFORMATION - Operating Funds Only AFR pages must be completed to generate the following calculation)	perating Funds Only ? following calculation)	eduction plan is still require	.0.
	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
∞	Direct Revenues	53,531,632	5,183,340	3,840,210	506,835	63,062,017
တ	Direct Expenditures	53,157,020	4,898,463	3,554,143		61,609,626
10	Difference	374,612	284,877	286,067	506,835	1,452,391
7	Fund Balance - June 30, 2019	6,267,560	2,082,815	706,484	4,604,597	13,661,456
12				19600	en de de acompton proposition que proposition de la company de la compan	A. MORELLON,
13			8	Balanced - no deficit reduction plan is required.	ıction plan is required.	
4 :		10.1				
7						

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATI	ON NUMBER
Quincy Public School District No. 172	01-001-1720-22	066-004993	
ADMINISTRATIVE AGENT IF JOINT AGREEMEN	T (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foot	
Roy Webb	William Control of the Control of th	1395 Lincoln Ave	
ADDRESS OF AUDITED ENTITY		Jacksonville	
(Street and/or P.O. Box, City, State, Zip Code)			
		E-MAIL ADDRESS: awithee@ze:	scpa.com
1416 Maine Street		NAME OF AUDIT SUPERVISOR	
Quincy, Illinois		Adam Withee	
	62	301	
	With mid-coal-linears - empressive or company of the company of the coal-linears -	CPA FIRM TELEPHONE NUMBER 217-245-5121	FAX NUMBER 217-243-3356

THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ be included in the single audit report:

X A c	copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to BE (either with the audit or under separate cover).
-	nancial Statements including footnotes (Title 2 CFR §200.510 (a))
X Sch	hedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
X Ind	dependent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
	dependent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of nancial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
	dependent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over impliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
X Sch	hedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
X Sur	mmary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
N/A Cor	rrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
THE FOLLOWING IN	NFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
A C	Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
A C	Copy of each Management Letter

GENERAL INFORMATION

Quincy Public School District No. 172 01-001-1720-22

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

Х	1	. <u>Signed</u> and <u>dated</u> copies of audit opinion letters have been included with audit package submitted to ISBE.
X	2	. All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
X	3	. <u>ALL</u> Single Audit forms within the AFR Excel workbook have been completed, where appropriate For those forms that are not applicable, "N/A" or similar language has been indicated.
X	4	. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
X	5	. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA Verify or reconcile on reconciliation worksheet.
X	6.	. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 29) on Line 11. It <u>should not</u> be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES .
X	7.	. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse https://harvester.census.gov/facweb/Default.aspx
SCH	EDUI	LE OF EXPENDITURES OF FEDERAL AWARDS
X	8.	All prior year's projects are included and reconciled to final FRIS report amounts. Including receipt/revenue and expenditure/disbursement amounts.
Х	9.	All current year's projects are included and reconciled to most recent FRIS report filed Including receipt/revenue and expenditure/disbursement amounts.
X	10.	Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
N/A	11.	The total amount provided to subrecipients from each Federal program is included.
X	12.	Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal years; This means that audited year revenues will include funds from both the prior year and current year projects.
Х	13.	Each CNP project should be reported on a separate line (one line per project year per program).
Х	14.	Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X	15.	Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X	16.	Exceptions should result in a finding with Questioned Costs.
Х	17.	The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).
5	X	- The value is determined from the following, with each item on a separate line: * Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
ž.		Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
	energia de la constitución de la c	Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
-		* Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services Districts should track separately through year; no specific report available from ISBE
		Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
ī		https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
	X	* Department of Defense Fresh Fruits and Vegetables (District should track through year) - The two commodity programs should be reported on separate lines on the SEFA.
		Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
,		https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
i	X	* Amounts verified for Fresh Fruits and Vegetables <u>cash</u> grant program (ISBE code 4240) CFDA number: 10.582
I v I	10	
X		TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
X		Obligations and Encumbrances are included where appropriate.
X		FINAL STATUS amounts are calculated, where appropriate. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
X		All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
		NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.
	23.	NOTES TO THE SERA WITHIN THE ARK EXCEL WORKDOOK (SERA NOTES) have been completed.

Quincy Public School District No. 172 01-001-1720-22 SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

Х	24. Basis of Accounting
X	25. Name of Entity
х	26. Type of Financial Statements
N/A	27. Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards
SUM	MARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
X	28. Audit opinions expressed in opinion letters match opinions reported in Summary.
X	29. <u>All</u> Summary of Auditor Results questions have been answered.
X	30. All tested programs and amounts are listed.
X	31. Correct testing threshold has been entered. (Title 2 CFR §200.518)
Findir	ngs have been filled out completely and correctly (if none, mark "N/A").
X	32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
X	33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
Χ	34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
X	35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
Х	36. Questioned Costs have been calculated where there are questioned costs.
Х	37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
X	 38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand. - Should be based on actual amount of interest earned - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
X	39. A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

Quincy Public School District No. 172 01-001-1720-22

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2020

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	9,027,275
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities ICR Computation 30, Line 11	Account 2200	W- Allefoldstellerentitet - Horse Species Assessment	253,818
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264 AFR TOTAL FEDERAL REVENUES:	Account 4992		(310,639) 8,970,454
ADJUSTMENTS TO AFR FEDERAL REVENUE AM Reason for Adjustment: Medicaid Admin Fee Not Included in AFR Reven	iues	\$	9,083
ADJUSTED AFR FEDERAL REVENUES Total Current Year Federal Revenues Reported Federal Revenues Adjustments to SEFA Federal Revenues:		\$	8,979,537 8,979,537
		th, after their balls had to the After their ever, pige to the After their ever, pige to the After their ever, pige to the After their ever, ever their ev	
A	DJUSTED SEFA FEDERAL REVENUE: DIFFERENCE:	\$	8,979,537

Page 41

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Quincy Public School District No. 172 Year Ending June 30, 2020 01-001-1720-22

		ISBE Project #	Receipts,	Receipts/Revenues		Expenditure/L	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor					and affect	Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	1/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Maior Program Designation	Number ² (A)	or Contract #3 (B)	7/1/18-6/30/19	7/1/19-6/30/20 (D)	7/1/18-6/30/19 (E)	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	8
U.S. DEPT. OF AGRICULTURE PASSED THROUGH DEPARTMENT OF DEFENSE	rear security and an analysis of the security and the sec	dessite under de la company de			Management (see) to						3
Fresh Fruits and Vegetables	10.555	2019	93,220		93,220				*Collegio Stabiologic, Losasiamandos	93,220	N/A
Fresh Fruits and Vegetables	10.555	2020		85,835		- question	85,835	The state of the s		85,835	N/A
U.S. DEPT. OF AGRICULTURE PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION	311		Berry 1111		The state of the s			T STILL DESCRIPTION		- Approximation (
Government-Donated Commodities	10.555	2019	177,064		177,064					177,064	N/A
Government-Donated Commodities	10.555	2020		167,983			167,983			167,983	N/A
Federal Lunch Program - FY2019 Regular	10.555	19-4210-00	1,435,582	355,212	1,457,206		333,588			1,790,794	N/A
Federal Lunch Program - FY2020 Regular	10.555	20-4210-00	-	989,801			989,801			989,801	N/A
Total CFDA 10.555			1,705,866	1,598,831	1,727,490	0	1,577,207	0	0	3,304,697	N/A
Federal Lunch Program - FY2019 Breakfast	10.553	19-4220-00	471,480	111,965	479,542		103,903			583,445	N/A
Federal Lunch Program - FY2020 Breakfast	10.553	20-4220-00		326,414			326,414			326,414	N/A
Total CFDA 10.553			471,480	438,379	479,542	0	430,317	0	0	658'606	N/A
Summer Food Service Program	10.559	19-4225-00	-	63,997	45,081		18,916			63,997	N/A
Summer Food Service Program	10.559	20-4225-00	i i	298,205			408,643	and the state of t		408,643	N/A
Total CFDA 10.559			0	362,202	45,081	0	427,559	0	0	472,640	N/A
TOTAL CHILD NUTRITION CLUSTER			2,177,346	2,399,412	2,252,113	0	2,435,083	0	0	4,687,196	N/A
Childcare and Adult Food Program	10.558	20-4226-00	A second	872	Palifatto STNL	THE PROPERTY OF	872	The state of the s		872	N/A
Total CFDA 10.558	Table Side year		D	872	0	0	872	D	0	872	N/A
National School Lunch Program Equipment Assistance Grant	10.579	20.4260-28		7,486			7,486			7,486	N/A
Total CFDA 10.579	-		•	7,486	0	0	7,486	0	0	7,486	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE	The same of the sa	**************************************	2,177,346	2,407,770	2,252,113	0	2,443,441	0	0	4,695,554	N/A

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

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

The accompanying notes are an integral part of this schedule.

other identifying number.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200,510 (b)(2) ^a The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Quincy Public School District No. 172 01-001-1720-22 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2020

		ISBE Project #	Receipts	Receipts/Revenues	Saapatra	Expenditure/Disbursements ⁴	Disbursements "				
Federal Grantor/Pass-Through Grantor			and a Property of the			Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/17/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract #3 (B)	7/1/18-6/30/19 (C)	7/1/19-6/30/20 (D)	7/1/18-6/30/19 (E)	Pass through to Subrecipients	7/1/19-6/30/20 (F)	Pass through to Subretiplents	Encumb. (G)	(E)+(F)+(G) (H)	s
U.S. DEPT. OF EDUCATION PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION				NAME SECURITY OF Commission Security	initial and a sign of the Police and a second of the Secon				is Personal Production		
Title ! - Low income (\$7,399 Prepayment)	84.010A	19-4300-00	1,787,526	834,306	2,256,973	Printer de la constitución de la	372.258	VANTORINA PRIN SETERATORIO.		7 679 731	2 907 877
Title I - Low Income	84.010A	20-4300-00	And the state of t	2,114,524			2,245,780		PCMPCPATAN day payment our man occur page	2 245 780	2 904 491
Title I - Neglected Private	84.010A	19-4305-00	52,404	11,851	52,405		11,850	Management and the second seco		64.255	65 029
Title I - Neglected Private	84.010A	20-4305-00		60,380		's more seas	58,617	of the third the transfer of t		58.617	68.212
Title I - Delinquent Private	84.010A	19-4306-00	56,125	14,775	59,471		11,429	the state and the special property of the state of the st		70,900	75,128
Title I - Delinquent Private	84.010A	20-4306-00		\$0,898			59,288			59.788	74 133
Title I - School Improvement & Accountability	84.010A	19-4331-19		203,781		And Asian about the common and the c	203,781			203,781	204.582
Title I - School Improvement & Accountability	84.010A	20-4331-20		52,473			67,268	manuscraft for the last face face for the face of the		67.268	457.893
Total CFDA 84.010A			1,896,055	3,342,988	2,368,849	0	3,030,271	0	0	5.399.120	6.757.340
Title IV - 21st Century Community Learning Centers	84.287C	19-4421-15	159,720	109,935	237,620		32,035	Additions access agreement access access agreement access access and access		269,655	269,655
Title IV - 21st Century Community Learning Centers	84.287C	20-4421-15		147,263			207,111			207.111	769.655
Total CFDA 84.287C			159,720	257,198	237,620	0	239,146	0	0	476.766	539 310
Title !! - Teacher Quality	84.367A	19-4932-00			311		THE THE PART AND T	00000000000000000000000000000000000000	Wife the section was a state of the state of the section of the se	311	311
Total CFDA 84.367A			0	0	311	0	0	0	0	311	311
Fed. Sp. Ed. IDEA Room and Board	84.027A	19-4625-00	196,359	95,846	217,809	anno monocono con anti-	74,396			292.202	W/N
Fed. Sp. Ed. IDEA Room and Board	84.027A	20-4625-00		65,118			238,623	philips thinks there was a proper type	53,432	292,055	N/A
Fed. Sp. Ed. IDEA Flow-Through	84.027A	20-4620-00		944,541			1.167,643		330.000	1 497 643	2 523 400
U.S. DEPT. OF EDUCATION PASSED THROUGH SPECIAL EDUCATION ASSOCIATION OF ADAMS COUNTY	Marketinines II e sa sinime e fa e e	100 PER				Statute discovering the Improved		10000	- Patrick		
Fed. Sp. Ed. IDEA Flow-Through	84.027A	19-4620-00	1,043,184	162,379	1,043,184		162,379			1,205,563	1,809,828
Total CFDA 84.027A (M)			1,239,543	1.267.884	1.260.993	c	1 643 041	U TORONO PORTO DE TORONO D	202 423	238 FOC C	

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

The accompanying notes are an integral part of this schedule.

other identifying number.

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

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

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

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Quincy Public School District No. 172 Year Ending June 30, 2020 01-001-1720-22

Page 41

		ISBE Project #	Receipts	Receipts/Revenues	Thromphoppus and county	Expenditure/L	Expenditure/Disbursements 4			nomp	
Federal Grantor/Pass-Through Grantor			49240000	No.		Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(E)+(G)	
Major Program Designation	€	(8)	(0)	(a)	(E)	Subrecipients	(F)	Subrecipients	(9)	Œ	8
Fed. Sp. Ed. Preschool Flow-Through	84.173A	19-4600-00	77,469	omilional da mario	77,469		0			77,469	94,383
U.S. DEPT. OF EDUCATION PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION		2000 William Sankain			Western any of special con-					- Beads we	
Fed. Sp. Ed. Preschool Flow-Through	84.173A	20-4600-00		49,735	acity moreogram		63,341		27,000	90,341	91,591
Total CFDA 84.173A (M)			77,469	49,735	77,469	0	63,341	0	27,000	167,810	185,974
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)		Paphalmanion	1,317,012	1,317,619	1,338,462	0	1,706,382	0	410,432	3,455,276	4,519,202
U.S. DEPT. OF EDUCATION PASSED THROUGH ILLINOIS DEPARTMENT OF HUMAN SERVICES	Landad	Series and the series are series and the series and the series and the series are series and the series are series and the series and the series are series and the series are series and the series are series and the		IIIIRisabiOdossana			3400	MAN AND MAN OF			
Rehabilitation Services - STEP	84.126	X46CXF00009	41,733	8,261	49,994	500	Service of the servic			49,994	53,091
Rehabilitation Services - STEP	84.126	Y46CYF00009		52,720			53,575			53,575	62,400
Total CFDA 84.126		masti pyping	41,733	60,981	49,994	0	53,575	0	0	103,569	115,491
TOTAL U.S. DEPARTMENT OF EDUCATION			3,414,520	4,978,786	3,995,236	0	5,029,374	0	410,432	9,435,042	11,931,654
U.S. DEPT. OF HEALTH AND HUMAN SERVICES - DIRECT PROGRAMS		Smind 11 no. 11 (1977) www.		В	***************************************		and the same of th	THEOLOGICAL		and the same of th	
Head Start (\$1,595,344 Received FY2018, \$1,704,642 Spent FY2018)	93.600	05CH10019-03-02	400,880	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	291,582		TOTAL TARGET	TOLLANDANIANIANIANIANIANIANIANIANIANIANIANIANIA		1,996,224	1,996,224
Head Start	93.600	05CH10019-04-01	1,634,182	363,964	1,694,309		303,837	4-2444647400411111		1,998,146	1,998,146
Head Start	93.600	05CH10019-05-00		858'866			1,698,423	1000 page 4440 1,000 page 4440 page		1,698,423	2,032,980
Total CFDA 93.600 (M)	MIDOWA	WITH THE PARTY OF	2,035,062	1,362,802	1,985,891	0	2,002,260	0	0	5,692,793	6,027,350

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

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

The accompanying notes are an integral part of this schedule.

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

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

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2) 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Page 41

Quincy Public School District No. 172 01-001-1720-22 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2020

		ISBE Project #	Receipts/	Receipts/Revenues	20.8a/1999p	Expenditure/L	Expenditure/Disbursements 4				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/11/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and Major Program Designation	Number ² (A)	or Contract # ³ (B)	7/1/18-6/30/19 (C)	7/1/19-6/30/20	7/1/18-6/30/19 (E)	Pass through to Subrecipients	7/1/19-6/30/20 (F)	Pass through to Subreciplents	Encumb. (G)	(E)+(F)+(G)	8
U.S. DEPT. OF HEALTH AND HUMAN SERVICES PASSED THROUGH ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES											
Medicaid Admin Outreach	93.778	19-4991-00	201,266	58,907	260,173				No.	260,173	N/A
Medicaid Admin Outreach	93.778	20-4991-00	THE PARTY AND ADDRESS OF	168,175			218,776			218,776	N/A
Total CFDA 93.778 (M)	www.		201,266	227,082	260,173	0	218,776	0	0	478,949	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	reditivipan		2,236,328	1,589,884	2,246,064	0	2,221,036	0	0	6,171,742	6,027,350
GRAND TOTAL FEDERAL AWARDS			7,828,194	8,976,440	8,493,413	0	9,693,851	0	410,432	20,302,338	17,959,004
	Charles and Charle		with the state of				anne anne			. sections	
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									Market radio.	- Control of the Cont	TETETE TO CONTROL TO AND ADDRESS OF THE ADDRESS OF
					******					Bank No.	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Quincy Public School District No. 172 01-001-1720-22

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

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Quincy Public School District No. 172 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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mber	Subrecipi	ent
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and District No. 172	and are incl	ludad in the
iooi bistrict No. 172	and are mo	iuueu in the
53 818		
	Non-Cash	\$253,818
		7==0,0=0
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s		
0)		
	\$0 Total	\$0 Total Non-Cash

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

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

QUINCY PUBLIC SCHOOL DISTRICT NO. 172 01-001-1720-22

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2020

Note 6:	Reconciliation of Schedule of Expenditures of Federal Awards to Financial St	atements-Expenditures
	Total expenditures per schedule of expenditures of federal awards	\$ 9,693,851
	Government donated commodities not reported in financial statements	(253,818)
	Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	\$ <u>9,440,033</u>
Note 7:	Reconciliation of "Final Status" Column	
	7/1/18-6/30/19 Expenditures Per SEFA	\$ 8,493,413
	7/1/19-6/30/20 Expenditures Per SEFA	9,693,851
	Obligations Per SEFA	410,432
	7/1/17-6/30/18 Expenditures Not On SEFA (Head Start, 05CH10019-03-02, CFDA 93.600)	1,704,642
	FINAL STATUS PER SEFA	\$ 20,302,338

Quincy Public School District No. 172 01-001-1720-22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

	SECTION I - SUMMARY OF A	AUDITOR'S RESULTS	
FINANCIAL STATEMENTS		dic — below the memoral of posterior and assume memoral supplementations and the supplementation of the supplement	in the control of the design of the control of the
Type of auditor's report issued:	Adverse		
	(Unmodified, Qualified, Adverse, Dis	sclaimer)	
INTERNAL CONTROL OVER FINANC	AL REPORTING:		
 Material weakness(es) identified 	?	YES	X None Reported
Significant Deficiency(s) identifie	d that are not considered to		
be material weakness(es)?	F.	YES	X None Reported
Noncompliance material to the f	inancial statements noted?	NAMES OF THE PROPERTY YES	X NO
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR	PROGRAMS:		
 Material weakness(es) identified 	?	YES	X None Reported
 Significant Deficiency(s) identifier 	d that are not considered to		
be material weakness(es)?		YES	X None Reported
Type of auditor's report issued on c	ampliance for major programs	11	12 m a a d : E' a a
Type of additor's report issued offic	omphance for inajor programs:		nmodified alified, Adverse, Disclaimer ⁷)
accordance with §200.516 (a)? IDENTIFICATION OF MAJOR PROGI	RAMS: ⁸	YES	X NO
CFDA NUMBER(S) ⁹		AAA CUUCTE 2 ¹⁰	T
	NAME OF FEDERAL PROGRA Special Education Cluster (IDEA)	AIVI OF CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	Head Start		1,706,382
93.600	Medicaid		218,776
33.776			240,770
	Total Amount Tester	d as Maior	\$3,927,418
	diameter (\$3,327,410
Total Federal Expenditures for 7/1	/19-6/30/20	\$9,693,851	
% tested as Major		40.51%	
Dollar threshold used to distinguish	between Type A and Type B programs:	\$750,000	0.00
Auditee qualified as low-risk audite	e?	YES	X NO
7 If the audit report for one or m	ore major programs is other than unmodified, indica	te the type of report issued for each	n program.

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

Quincy Public School District No. 172 01-001-1720-22 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

	SE	CTION II - FINANCIAL STATEN	MENT FINDINGS	
1. FINDING NUMBER: ¹¹	2020	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirement N/A	And the state of t	P. Mad Ball Sharehover M. Assuraphila Apply and invite off to make a process of the contract o		
4. Condition				
5. Context ¹²				
6. Effect				
7. Cause				
8. Recommendation				
9. Management's response ¹³				
11 A suggested format for assigning ro				

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

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

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

Quincy Public School District No. 172 01-001-1720-22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

	SECTIO	N III - FEDERAL AWARD FINDIN	IGS AND QUESTIONED CO	ОЅТЅ
1. FINDING NUMBER: ¹⁴	2020-	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name and	Year:	Apple of the first and apple of the second o	те по по по по по на	
4. Project No.:			5. CFDA No.	:
6. Passed Through: 7. Federal Agency:	and an observation			
8. Criteria or specific requireme N/A	ent (including statutor	ry, regulatory, or other citation)		
9. Condition ¹⁵		en remaining of the COMMA A Market and the second of the Command and the Comma		Management of the Control of the Con
10. Questioned Costs ¹⁶			** / Account to the second and a second a second and a second a second and a second a second and	
11. Context ¹⁷			and a second	
12. Effect				
13. Cause				
14. Recommendation		amadalik, spaninjet gandingska j		
15. Management's response ¹⁸				
	TETA TO THE PARTY OF THE PARTY			The agreement and all the contract of the cont

See footnote 11.

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

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

See footnote 12.

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

Quincy Public School District No. 172 01-001-1720-22 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2020

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

er 11 mm		
Finding	Number	

Condition

Current Status²⁰

NONE

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following: