

A G E N D A

**BRIMFIELD COMMUNITY UNIT SCHOOL DISTRICT #309
BRIMFIELD BOARD OF EDUCATION
REGULAR MEETING – WEDNESDAY, MAY 11, 2022 – 7:00 P.M.
BRIMFIELD HIGH SCHOOL - LIBRARY 323 E. CLINTON ST.**

AGENDA ITEMS	CONSENT AGENDA
I. Call to Order	
II. Roll Call	
III. Pledge of Allegiance	
IV. Recognize Visitors	
V. Conduct of Public Hearing concerning the intent of the Board of Education to sell \$1,000,000 General Obligation School Bonds (Alternate Revenue Source) for the purpose of altering, repairing and equipping school buildings and facilities and improving school sites.	
VI. Public Comment	
VII. Approve Minutes A. March 16, 2022 – Regular Meeting B. April 14, 2022 – Building & Grounds Committee Meeting C. April 20, 2022 – Regular Meeting & Executive Session	
VIII. School Board Business A. President’s Report B. Superintendent’s Report C. High School Principal’s Report D. Grade School Principal’s Report	
IX. New Business A. Approve Brimfield Grade School graduates for the 2021-2022 school year B. Approve Brimfield High School graduates for the 2021-2022 school year C. Approve 2022-2023 Board of Education Meeting Dates D. Approve Brimfield High School FFA Convention Trip E. Approve Membership in the Peoria County Co-op Purchasing Program F. Approve Milk and Bread bids for the 2022-2023 school year G. Approve 2022-2023 fees H. Approve Substitute Teacher Rate of Pay I. Approve Gorenz and Associates for Audit	
X. Personnel A. Approve Summer Workers (as presented) B. Approve Pam Asbell - Brimfield Grade School Teacher C. Approve McKenna Weaver - Brimfield High School Varsity Volleyball Coach D. Approve Kevin Faulkner – 7 th & 8 th Grade Girls Basketball Coach E. Approve Josh McKown - Brimfield High School Girls Varsity Basketball Coach F. Approve Susie Colorado - Senior Class Sponsor G. Approve Emily Byrne - Brimfield High School English Teacher *pending Paperwork H. Approve Benjamin Nelson - Brimfield High School JV Volleyball Coach *pending paperwork	

Continued on Back

<p>XI. Adoption of Consent Calendar</p> <p>Action by the Board of Education in Adoption of the Consent Calendar at this point of the Agenda means that all items appearing in the agenda which have asterisks are adopted by one single motion, unless a member of the Board of Education requests that any such item be removed from the consent calendar and voted upon separately. Generally, consent calendar items are matters which the Board and the Superintendent consent are routine in nature and should be acted upon in one motion.</p> <ul style="list-style-type: none"> A. Approve Bills for Payment for the Month of May B. Approve Position Statement and Treasurer’s Reports for April C. Approve High School and Grade School Activity Fund Reports for April D. Approve the Destruction of Closed/Executive Session Audio Recordings Older than 18 months 	<p>**</p> <p>**</p> <p>**</p>
<p>XII. Adjourn</p>	

To: Brimfield Board of Education, BCUSD #309

From: Tony Shinall, Superintendent

Re: May Board Report

Graduation

High School Graduation is scheduled for Sunday, May 15, 2022. Grade School Graduation is scheduled for Thursday, May 19, 2022. Please let each principal know if you plan to attend. Thank you to the principals, their teams, and the district office staff for working together to make this a memorable occasion for all students and families. Congratulations to all of our graduates. We are very proud of you!

Evidence Based Funding Correction

Recently, the Illinois State Board of Education announced an error in the manner in which Evidence Based Funding was calculated, with too much funding being allocated to Chicago Public Schools. ISBE has informed the district that we have been shorted \$130.68. This balance will be distributed to the district over the course of our final 2021-2022 school year EBF payments.

Peoria County Purchasing Co-op

The Peoria County Co-op Purchasing Agreement is on the agenda this month. This agreement saves the district thousands of dollars annually, primarily through the cafeteria. We are pleased to continue the district's participation in this program.

Fees

Student fees will remain the same for the upcoming school year. Lunch fees are subject to federal pricing. We have not received this information yet.

Substitute Teacher Rate of Pay

As many know, the pool of substitute teachers regionally is small. In order to stay competitive with local districts, I am recommending raising the district's daily rate to \$125. It is currently \$110.

End of School Year

The end of the school year for students will be Wednesday, May 25, 2022. The school year was extended one day due to the high school girls' basketball team's appearance at the IHSA State Finals. Monday, May 23, 2022, is now a full day of school.

To: Brimfield CUSD #309 Board of Education

From: Billy Robison, Principal

Re: Brimfield High School BOE report for May 2, 2022

Teacher Appreciation Week

We are incredibly lucky to have an ELITE faculty. I would like to express my appreciation for everything they do for our kids and community. Whether it be designing engaging and relevant lessons, encouraging our students, supporting our students social emotional learning, supporting each other, supporting myself throughout the year, or the countless other ways that they have impacted our community and ensured our students have the best possible learning environment, our team is the absolute cream of the crop. THANK YOU!

Student Recognition

The Academic Awards Banquet and Sterling Merit banquet were both fantastic! Each event honored our student scholars. Students in our Advanced Social Studies class held a scholars breakfast in honor of students who demonstrated exemplary grades throughout this year. We honored our Senior Softball and Baseball players last week. We have so many amazing scholar athletes and we do everything possible to ensure they all get the appreciation that they deserve.

Sports Update

The baseball team earned the #1 seed and we are hosting the regional during the week of May 16th. The softball team earned the #1 seed and will travel to Farmington for their regional. Track and Field will compete in the Sectional on May 12th in Mercer County. The trap team and bass fishing team both competed in Sectional competitions.

PD Focus

We spent our SIP day with Dr. Rosa breaking down and analyzing everything from our PD sessions this year.

ELITE Employee

Kristin Spears is our ELITE employee of the month. Every detail of prom was unbelievable. From raising enough money, developing an excellent prom committee, grand march and putting together a prom to remember, Kristin went above and beyond for our kiddos.

ELITE Students

Our April students of the month were recognized for their helpfulness. Here are the winners: 9th Abby VanFarowe, 10th Bailey Grunow, 11th Taylor Wiewel and 12th Jaclyn Fabry.

Upcoming Events

May 15- Graduation 2pm (Graduation Practice May 13th at 9am)

May 16-21 Baseball and Softball Regionals

May 25- Last Day for Students

May 26- Retirement Luncheon- Staff Party

#BElite

We are focused on being a better version of ourselves every day. That's what being ELITE is all about!



Brimfield Grade School

Principal's Monthly Report

Submitted By: Julie L. Albritton

Date Submitted: Thursday, May 5, 2022



- **Enrollment**

- K-8 = 396
- BF = 32
- Total Enrollment = 428

- **Message from Mrs. Sumner (District Nurse) 5/4/22**

- Not a lot to report - we currently have no COVID cases.

- **Student Achievement/Instruction/Curriculum/Initiatives/School Improvements**

- **SIP Day - Friday, May 6th** - we had our May SIP Day. Attached is the agenda.
- **BGS Spring Book Fair** - Monday, May 9th - Friday, May 13th
- **Brimfield Grade School Graduation** - has been scheduled for Thursday, May 19, 2022 at 7pm in the Brimfield Grade School Gymnasium. The last day of school for 8th grade is Thursday, May 19th with graduation practice in the morning and students can leave after practice around 10am. The last day for K-7th students is Wednesday, May 25th.
- **Summer School** - Unfortunately, we do not have enough staff to provide our summer learning program as we did last year. We do not have enough tutoring interest to provide tutoring opportunities over the summer as well.
- **Intramural Soccer Interest Survey**- An interest survey was posted to our website and shared with parents on Thursday, May 5th. The survey will close on Friday, May 13th.
- **BGS Newsletter** - Is now on our Website! This is where we will share all important events and upcoming information.
- **Tentative Summer Dates** -
 - **Online Registration - Monday, July 18th** - Online Registration for RETURNING 1st - 12th Grade Students OPENS
 - **In-Person Registration - Tuesday, August 2nd** - In Person Registration for any NEW students or Returning students with online registration issues - 10:00 am - 7:00 pm.
 - **Class Lists - Thursday, August 11th** - Class Lists will be posted on the website - IF YOU WISH YOUR CHILD'S NAME NOT BE INCLUDED ON THE WEBSITE - please let the office know no later than Friday, August 5th by emailing Bren at bren.dwyer@brimfield309.com or calling the office at 309-446-3366.
 - **Back to School Night for BGS** - Tuesday, August 16th - BACK TO SCHOOL NIGHT for Pre- K - 8th grade.
 - Pre-K - 8 students with last names A - M will be from 5:00 - 5:30pm.
 - Pre-K - 8 students with last names N - Z will be from 6:00 - 6:30 pm.
 - There will be a Junior High informational meeting in the gym at 5:40pm for ALL junior high students.

- **Upcoming events:**

Monday, May 9th - Friday, May 13th - Book Fair Week!
Friday, May 13th - 8th Grade Chromebooks TURNED IN
Tuesday, May 17th - 8th Grade Class Trip to St. Louis Zoo
Thursday, May 19th - 7pm GS Graduation at BGS Gymnasium
Friday, May 20th - 5th/6th Grade Chromebooks TURNED IN

Monday, May 23rd - FULL Day of School
Tuesday, May 24th - Early Dismissal @ 1:50 Last Day for Bright Future Students
Wednesday, May 25th - Early Dismissal @ 1:50 Last Day of School for K-7th Students - Report Cards sent home
Thursday, May 26th - Teachers' Institute

- **Message from Mr. Sunderland (Athletic Director) 5/4/22**

Grade School Athletics and Activities

Scholastic Bowl: Wrapped up their season on April 27th at the IESA Regional. The team fell to St. Jude's in two meets, losing a combined score of 20 points, a total of 2 questions in scholastic bowl scoring. But, they wrapped up a very good year after a two year hiatus due to covid. The team was very small this year, but ended the season with a record of 6 and 4.

Brimfield Grade hosted both the scholastic bowl regional and the scholastic bowl sectional. Regional consisted of four 5 schools and the sectional consisted of 4 schools. Both the regional and sectional were very successful and all the schools who participated were very appreciative and thankful that Brimfield was willing to host postseason, as well as the IESA was very appreciative of our willingness in hosting as many postseason events as we do.

Track and Field: Ran in the season finale on May 4th at Princeville. This year's team has had a great regular season with around 50 student athletes participating in the cold and wet season.

The four track and field teams competed in the Two Rivers conference meet on Saturday April 23rd, where we had great results.

8th grade boys finished 7th in the conference

7th grade boys finished 3rd in the conference

7th grade boys conference event champs are: Luke Estes in the 400 and 800 meters 4x200 relay team of Sam Heinz, Jackson Kraft, Logan Estes, Luke Estes

8th grade girls finished 3rd in the conference

8th grade conference event champs: Riley Kelly in the 1600 meters

7th grade girls are the Two Rivers champions

7th grade conference even champs: Mya Hill in both the 800 and 1600 meters, 4x100 relay team of Layla Hersemann, Ella Helms, Macie McKown, Kendyl Binder,

4x400 relay team of Channing Quiram, Anja Nelson, Mya Hill, Ella Helm

Track and Field will be starting postseason action on Saturday May 7th at IVC in the IESA Sectional and those who win in their events or meet the state qualifying marks on the track and/or in the field will advance to the IESA State Track and Field Meet at the Eastside Center on May 13th and 14th.

SIP School Improvement Planning Day - Agenda

Friday, May 6, 2022



OLIVE GARDEN - Soup, Salad, Breadsticks, Cookies

Lunch Provided by Bren & Julie:) 11:30 - 12:15

1. **All 1st-4th Teachers. 1st-4th Special Education Teachers. Kelly Walker**

ELA Curriculum Work - Mr. Faulkner's Room

- 11:45 - 12:15 - Working lunch (if available) watching a snippet of a video on "What's All the Fuss About The Science of Reading?"
- 12:15 - 3pm (Overviews) 95% Group, CKLA, Really Great Reading, and discussion of PD opportunities available next year
- Respond to Google Form for feedback/outcomes

2. **Kindergarten Screening - Gorham, Sneeringer, and Moon - 12:00-5:00**

3. **5th-8th Math Teachers** (Special Education)

- a. Send one final email to me regarding your purchase needs. Which versions and what materials do I need to get a quote for? This includes Envision Math and Support materials you would like us to consider (online interventions, IXL # of students, Freckle, etc...) What grades are using which materials?
- b. 7-8 = take this time to grade and report the district math test (please see emails from April 4th and 5th)

4. **Wit & Wisdom Pilots Conversations/Updates** - 5-8 (Special Education) meet and decide on direction for next year.

- a. Do you want to move forward with Wit & Wisdom?
- b. If not, what are your concerns and what are our next steps?
- c. If you want to move forward with Wit & Wisdom, discuss your purchasing needs. Jaden, could you please reach out for the quotes from the representative and include me in that email.
- d. Respond to Google Form for feedback/outcomes

5. **Dr. Rosa Training at the HS (Sunderland, Faulkner, Trotter, Gibbs, Weiger, Wagner)**

- a. Individual and Collective EFFICACY (May 6th) • Continuous Professional Learning (4a, 4e) • Collaboration (4c, 4d) • Honesty & Integrity (4f)

Class of 2022 (8th Grade)

*Cohen James Arbogast
Thomas Richard Burkitt
Isaac Patrick Burwell
Kaden James Cahill
Derek Ian Cox
Sean Michael Crowe
Riley Joseph Dawson
Connor Winslow Doe
Sawyer Ray Drury
Jamie Nicole Estes
Dane Noland Fagerburg
Ava Grace Forney
Allison Renae Galloway
Clair Elizabeth Gilles
Beau William Grunow
Dylen Marie Grutter
Layne Edward Johnson
Ryan Jonathon William Joyner
Jackson Joseph Kappes
Brody Thomas Kenney
Wesley Randall Koller*

*Finn Elizabeth Kuhn
Rylee Grace Lewis
Alexa Aileene Linthicum
Noah Christopher Malone
Wade Michael McFarden
Celtin Joseph McGinn
Brittany Jean McGowan
Schyer Jean Meinders
Hunter John Peters
Landrie Elizabeth Quiram
Matilynn Ann Russell
Kaeden Meyer Schatsiek
Dylan Michael Shane
Whitney Marie Smith
Delanie Morgan Sollenberger
Andrew Drake Sparks
Rebecca Lynne Stieghorst
Augustus George Ulrich
Sophie Lee Walker
Travis Lee Webb
Josie Marie Wiewel*

**Indicates the audience is to rise if able.*

Brimfield High School

Class of 2022

Reece Albritton
Sydney Barton
Austin Baysingar
Sophie Bedell
Andrew Bryant
Cooper Catton
Theodore Christensen
Anastasia Couri
Logan Cox
Emily Ehnle
Jaclyn Fabry
Kadence Fiore
Alexis Galloway
Tara Gibbs
Scott Gore
Haley Grothaus
Thomas Harmon
Madelyn Hessing
Jada Hill
John Houlihan
Slate Jacobus
Camden Jennings
Carley Jones
Charles Jones

Frank Kelch
Justin Kirkland
Ella Lune
Erin Maher
Kaitlyn Mallicoat
Jakoby McKown
Blake Meeker
Levi Moon
Nathan Moore
Elijah Nixon
Hunter Nixon
Edwin Peterson
Elynn Peterson
Wesley Scherler
Jonathan Stieghorst
Joshua Treadway
Lauren Troxell
Caleb Tyre
Marissa Unes
Alexandra Vazquez
Kenneth Walters
Alexa York
Tifanie Zehr
Peter Ziembra



BRIMFIELD C.U.S.D. #309

PHONE: 309-446-3378

FAX: 309-446-3716

PO BOX 380 323 E. CLINTON STREET BRIMFIELD, IL 61517

Tony Shinall
Superintendent

Memorandum

Julie Albritton
Grade School Principal

To: Brimfield CUSD #309 Board of Education

Bill Robison
High School Principal

From: Tony Shinall, Superintendent

Michele Cox
Supt. Admin Assistant

Re: 2022-2023 Regular School Board Meeting Dates

Bren Dwyer
G.S. Admin Assistant

Brimfield CUSD #309 Regular School Board Meetings normally are held on the third Wednesday of each month at 7:00 in the high school library.

Julie Edwards
H.S. Admin Assistant

Wednesday, July 20, 2022

Kelsey Messineo
School Counselor

*Wednesday August 10, 2022

Kevin Kreiter
H.S. Athletic Director

Wednesday, September 21, 2022

Jason Sunderland
G.S. Athletic Director

Wednesday, October 19, 2022

Kyle Petty
Bookkeeper

Wednesday, November 16, 2022

Lonna Sumner
Nurse

**Wednesday, December 14, 2022

Jamie Henson
Technology Coordinator

Wednesday, January 18, 2023

Wednesday, February 15, 2023

Wednesday, March 15, 2023

Wednesday, April 19, 2023

***Wednesday, May 10, 2023

Wednesday, June 21, 2023

* August Meeting on the second Wednesday to allow for 30 days between tentative and final budget approval as well as timing for approval of employees to begin the year.

**December Meeting on second Wednesday due to Winter Break.

*** May Meeting on the second Wednesday to allow for 30 days between tentative amended budget (if necessary) and final amended budget approval as well as timing for approval for graduates.



FIELDTRIP / BUS REQUEST FORM CUSD#309

A one week notice will be necessary for any in state field trip. A one month notice is necessary for any out of state field trip (must be approved by the School Board). **All request must have the STI printed student roster or handwritten list stating all students that will be attending trip** attached to the bus request and then be turned in to the building principal responsible for supervision of the students involved for approval and then to the School Superintendent for approval. **Attach a copy of permission slip being sent home with students. Buses cannot be ordered by staff.**

Date of Trip 6/14-16 Type of Transportation Heinz Bus Company
 BSD Activity Bus
 Other _____

Teacher requesting field trip Scott Zehr Class / Grade FFA

Field trip destination(s) State FFA Convention City Springfield
 (must list each stop and location)

of Students 12 # Chaperones _____
 Departure time from school 10:00 am / pm Arrival time back to school 3:00 am pm

of buses needed _____ special bus request _____
No Half Day _____ Full Day _____ Other _____

Substitute needed? _____
 Who will chaperones (teachers) be: (If more than 4, please attach a list)

- 1) _____ 3) _____
- 2) _____ 4) _____

Educational purpose of the trip and how it fulfills curriculum requirements:
Attend workshops, field trips, and participate in sessions where winners will be recognized for their accomplishments.

All of the below must be completed before submitting this form for approval:

- All teacher(s) and/or other staff going on trip have all entered request for absence on YTIME
- Copy of permission slip being sent home with students
- later List of all students attending fieldtrip (this can be printed from STI)
- Source of funding for this trip FFA / Personal / District - transportation

Signature of teacher requesting fieldtrip Scott Zehr Date 4/26/22

APPROVED <input checked="" type="checkbox"/> NOT APPROVED _____ REASON FOR NOT APPROVED: _____ _____ BUILDING PRINCIPAL SIGNATURE <u>[Signature]</u> DATE <u>4/26/22</u>	APPROVED _____ NOT APPROVED _____ REASON FOR NOT APPROVED: _____ _____ SUPERINTENDENT SIGNATURE _____ DATE _____
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_____ Date bus company notified email / phone _____

**PEORIA COUNTY COOPERATIVE PURCHASING PROGRAM
AGREEMENT
RESOLUTION**

WHEREAS, present statutes allow school districts to jointly offer programs for better educational advantages; and

WHEREAS, the constitution of Illinois authorize Intergovernmental Agreements between several school districts, through their school boards, to establish such programs; and

WHEREAS, entering into this agreement is in the best interest of

Brimfield School District 309

NOW, THEREFORE, let it be resolved that Brimfield School District 309

in the County of Peoria in the State of Illinois is authorized to enter into an Intergovernmental Agreement with the Peoria County Cooperative Purchasing Program for the 2022-2023 school year and,

Be it further resolved that the President and Secretary of this Board are hereby authorized to direct and execute said working agreement, copy of which is attached hereto, and made a part thereof, and

Be it further resolved that the Superintendent or his designee is hereby designated as the representative for this School District in this Intergovernmental Agreement.

I, _____

Secretary of the Board of Education of

do hereby certify that the above resolution was duly passed by said BOARD at its regular meeting held on the _____ day of _____, 2022.

ATTEST:

President of Board

Secretary of Board

Brimfield School District 309
323 E Clinton Street
Brimfield, IL 61517



Alpha baking is the only bid that has been received for bread options for next year. Aunt Millie's has pulled out of providing bread for schools at this time. The prices for alpha baking are provided.

-Petrina Winkelman,
Brimfield CUSD Cafeteria Manager

B RIMFIELD C.U.S.D. #309 BRIMFIELD HIGH SCHOOL

PHONE: 309-446-3349

FAX: 309-446-3716

PO BOX 380

323 E. CLINTON STREET

BRIMFIELD, IL 61517

April 1, 2022

Tony Shinall
Superintendent

Bill Robison
Principal

Julie Edwards
Secretary

Kelsey Messineo
Guidance Counselor

Kevin Kreiter
Athletic Director

Kyle Petty
Bookkeeper

The Brimfield Unit 309 School District is seeking bids for the bread products needed for the school year beginning August 1, 2022 until June, 2023. The company the bid will be awarded to is required to furnish bread racks to store the products on. Products needed are as follows:

Hamburger Buns, Wheat 12ct 51022	\$2.04	\$.170 per piece
Wheat Bread, Sandwich Loaf 28sl 12385	\$1.96	\$.070 per piece
Whole Wheat Dinner Rolls 24ct 33103	\$5.05	\$.210 per piece
Whole Wheat Hot Dog Buns 60ct 53460	\$9.06	\$.151 per piece
Whole Wheat Sub Bread 24ct 31454	\$6.83	\$.285 per piece

Please price per piece. Please submit bids by 10:00 a.m. May 2, 2022.

Brimfield High School Cafeteria
323 E. Clinton
P.O. Box 380
Brimfield, IL 61517

For any questions, you may contact Petrina Winkelman at the school address or call 309-446-3349 ext. 1226, or email at petrina.winkelman@brimfield309.com.

Sincerely,

Petrina Winkelman
Cafeteria Manager

PRAIRIE FARMS DAIRY, INC.
2004 N. UNIVERSITY STREET
PEORIA, IL 61604-3103



PHONE: 309-686-2400
FAX: 309-686-3788

April 26, 2026

Brimfield C.U.S.D. #309
Brimfield High School Cafeteria
Attn: Petrina Winkelman
323 E. Clinton Street
Brimfield, IL 61517

Dear Ms. Winkelman:

Over the past years we've enjoyed serving your schools. We hope to be of continued service in the future.

<u>Items</u>	<u>Escalator</u>
½ Pint 2% White Milk	.29
½ Pint 1% White Milk	.283
½ Pint Fat Free White Milk	NA
½ Pint 1% Chocolate Milk	.297
½ Pint Fat Free Chocolate Milk	NA

Escalator Factor: Pricing is based on the attached Escalator Pricing Clause.

Prairie Farms certifies that our milk products meet the requirements of the State of Illinois and Federal Milk programs for school use. Payment for all products is required within thirty (30) days of delivery. A copy of your upcoming school year calendar would be appreciated for our use.

We look forward to serving you throughout the 2022 – 2023 school year.

Sincerely,

Tom Segneri
Sales Manager

Brimfield CUSD #309
Registration Fees 2022-2023

Grade School Fees

2021-2022

K-4	\$55.00
5-6	\$65.00
7	\$75.00
8	\$85.00
Tech Fee for 5-8	\$50.00

High School Fees

2021-2022

9-12 Book/Locker Fees	\$95.00
Family Consumer Science	\$20.00/course
Art	\$20.00/course
Agriculture	\$25.00/course
Dual Credit	\$25.00/course
Lab Fees (Science)	\$20.00/course
Tech Fee	\$50.00

Freshman Class Dues	\$10.00
Sophomore Class Dues	\$10.00
Junior Class Dues	\$20.00
Senior Class Dues	\$20.00

Drivers' Education

Behind the Wheel	\$75.00
Summer	\$250.00

ICC Fees

Subject to ICC

Extra-Curricular Fees

First Activity/Sport	\$40
Max	\$75

Presented to Board of Education 5/11/22

Gorenz and Associates, Ltd.

Certified Public Accountants

Tim C. Custis, CPA
Jason A. Hobulin, CPA

Russell J. Rumbold II, CPA
Cory S. Cowan, CPA

May 3, 2022

Board of Education
Brimfield Community Unit School District No. 309
323 East Clinton Street
Brimfield, IL 61517

We are pleased to confirm our understanding of the services we are to provide Brimfield Community Unit School District No. 309 (the District) for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2022, and the related Statements of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balance (all funds), Revenues Received (all funds), Expenditures Disbursed Budget to Actual for each budgeted fund for the year then ended, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2022.

We have also been engaged to report on supplementary information that accompanies the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 GAAS, and we will provide an opinion on it in relation to the basic financial statements as a whole, in a report combined with our auditor's report on the basic financial statements:

1. CARES CRRSA ARP Schedule
2. Schedule of Capital Outlay and Depreciation
3. Itemization Schedule
4. Schedule of Findings and Questioned Costs – Financial Statement Findings, if applicable
5. Summary Schedule of Prior Year Financial Statement Audit Findings
6. Combining Schedule of Revenues Received, Expenditures Disbursed, and Fund Balance – Student Activity Funds
7. Schedule of Fund Balance, Revenues Received, and Expenditures Disbursed – Individual Student Activity Funds
8. Combining Schedule of Assets, Liabilities, and Fund Balance Arising from Cash Transactions – Trust and Agency Funds

In addition, we will provide an opinion on the following in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards
2. Schedule of Findings and Questioned Costs, if applicable
3. Summary Schedule of Prior Year Audit Findings
4. Illinois Grant Accountability and Transparency Consolidated Year-End Financial Report (CYEFR)

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. This other information will not be audited and we will not express an opinion or provide any assurance on it:

1. The auditor's questionnaire
2. Comments applicable to the auditor's questionnaire,
3. Financial profile information

Audit Scope and Objectives (cont'd)

4. Estimated financial profile summary
5. Schedule of Ad Valorem Tax Receipts
6. Schedule of Short-Term Debt/Long-Term Debt
7. Schedule of Restricted Local Tax Levies and Selected Revenue Sources/Schedule of Tort Immunity Expenditures
8. Estimated Operating Expenditures per Pupil and Per Capita Tuition Charge Computation
9. Indirect Cost Rate – Contracts paid In Current Year
10. Indirect Cost Rate – Computation
11. Report on shared services or outsourcing
12. Administrative cost worksheet
13. Reference page
14. Deficit reduction calculation
15. Audit Checklist/Balancing Schedule
16. Single audit and GATA information
17. Schedule of Revenue Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balance Before Advanced Taxes
18. Schedule of Bonded Indebtedness
19. Schedule of Taxes Extended and Collected

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis of accounting as prescribed by ISBE and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; the Illinois State Board of Education's *Guide to Auditing and Reporting for Illinois Public Local Education Agencies*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (cont'd)

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning (planning has not concluded and modifications may be made):

- Management override of controls
- Lack of segregation of duties
- Improper revenue recognition due to fraud

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also provide the following nonaudit services based on information provided by you:

1. Assist in preparing the basic financial statements and related notes and schedules
2. Assist in preparing the Schedule of Expenditures of Federal Awards and related notes
3. Assist in preparing Depreciation Schedules
4. Assist in preparing the Data Collection Form
5. Assist in preparing the ISBE Annual Statement of Affairs
6. Assist in preparing the CYEFR

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and the other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with nonaudit services and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them and the other nonaudit services. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting as prescribed by ISBE; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Responsibilities of Management for the Financial Statements and Single Audit (cont'd)

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (a) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from the regulatory basis of accounting as prescribed by ISBE; (b) informative disclosures similar to those required by GAAP; and (c) additional disclosures beyond those specifically required that may be necessary for the basic financial statements to achieve fair presentation.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the beginning of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Responsibilities of Management for the Financial Statements and Single Audit (cont'd)

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the regulatory basis of accounting as prescribed by ISBE. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting as prescribed by ISBE; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting as prescribed by ISBE; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.mm

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including basic financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plans) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the basic financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gorenz and Associates, Ltd. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Illinois State Board of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gorenz and Associates, Ltd. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Illinois State Board of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In the interest of facilitating our services to your District, we may communicate by facsimile transmission, by sending electronic mail over the Internet, or use of electronic Internet portals. Such communications may include information that is confidential to your District. Our firm employs measures in the use of facsimile machines and computer technology designed to maintain data security. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, we have no control over the unauthorized interception of these communications once they have been sent.

We expect to begin our audit at a mutually agreed upon time in July or August 2022 and to issue our reports no later than October 15, 2022. Cory S. Cowan, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed the following:

\$ 11,450 for the report on the financial statements
6,000 for the reports required by the Uniform Guidance (Single Audit)
\$ 17,450

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report is available on our website.

If the information you provide is not submitted in a timely manner or is incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem. If this occurs, we will contact your representative to discuss the matter and the anticipated delay in performing our services.

We reserve the right to suspend or terminate our work. If we elect to suspend or terminate our services, our engagement will be deemed to have been completed upon written notification, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of suspension or termination. You agree that we will not be responsible for your failure to meet government and other deadlines, or for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

We reserve the right to withdraw from this engagement without completing the audit if you fail to comply with the terms of this engagement letter. If any portion of this agreement is deemed invalid or unenforceable, the finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Reporting

We will issue written reports upon completion of our Single Audit, which will also address other information in accordance with *AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our reports will be addressed to the Board of Education of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The basic financial statements of the District are presented and prepared on forms or in a format specified by the Illinois State Board of Education (ISBE). In addition, the basic financial statements are prepared on the cash basis, which is another comprehensive basis of accounting. Accordingly, our opinion will be limited to an expression of opinion as to the fairness with which the basic financial statements present assets, liabilities, and fund balances arising from cash transactions and the related statements of revenue received and expenditures disbursed. Such statements do not purport to present financial position or results of operations in conformity with generally accepted accounting principles.

Since the District has elected to use the regulatory basis of accounting prescribed by ISBE, which is a restricted use report and may be used by others, we expect the opinion on your basic financial statements to read as follows:

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

As described in Note #1, the basic financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the basic 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 basic financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis Accounting

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note #1.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Gorenz and Associates, Ltd.

Gorenz and Associates, Ltd.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Brimfield Community Unit School District No. 309.

By _____
Superintendent

Date _____

By _____
President, Board of Education

Date _____



Kyle Petty <kyle.petty@brimfield309.com>

Summer Work

1 message

Julie Albritton <julie.albritton@brimfield309.com>

Thu, May 5, 2022 at 1:58 PM

To: Kyle Petty <kyle.petty@brimfield309.com>

The following employees will be working at Brimfield Grade School this summer:

Kevin Faulkner - Technology Assistant

Ashley Cornelison

Danette Jackson

Lyndsey Forney

--

Julie Albritton

Principal

Brimfield Grade School

(309) 446-3366

High School:

Mandi Carroll

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
BRIMFIELD HARDWARE	BHS ELECTRICAL WALLPLATES PO 6-	04/22/2022	16.73
	<i>BHS ELECTRICAL WALLPLATES PO 6-</i>		<i>16.73</i>
	<i>20 E 2542 4102 00 000 000000</i>		
BRIMFIELD HARDWARE	ATHLETIC AREA IMPROVEMENTS PO	04/21/2022	20.45
	<i>ATHLETIC AREA IMPROVEMENTS PO</i>		<i>13.96</i>
	<i>ATHLETIC AREA IMPROVEMENTS PO</i>		<i>6.49</i>
	<i>20 E 2542 4104 01 000 000000</i>		
	<i>20 E 2542 4102 00 000 000000</i>		
BRIMFIELD HARDWARE	LAGS TO SECURE 6X6 GUSSETS ON	04/18/2022	71.98
	<i>LAGS TO SECURE 6X6 GUSSETS ON</i>		<i>71.98</i>
	<i>20 E 2542 4104 01 000 000000</i>		
BRIMFIELD HARDWARE			109.16
CONSTELLATION	FUEL MONTHLY BILLING	05/02/2022	2,320.12
	<i>GS FUEL MONTHLY BILLING</i>		<i>753.04</i>
	<i>HS FUEL MONTHLY BILLING</i>		<i>1,567.08</i>
	<i>20 E 2542 4651 01 000 000000</i>		
	<i>20 E 2542 4652 01 000 000000</i>		
CONSTELLATION			2,320.12
DIGITAL COPY	MONTHLY CONTRACT BILLING PO 0-	05/01/2022	1,906.00
	<i>GS MONTHLY CONTRACT BILLING</i>		<i>1,190.67</i>
	<i>HS MONTHLY CONTRACT BILLING</i>		<i>595.33</i>
	<i>GS MONTHLY CONTRACT BILLING</i>		<i>105.99</i>
	<i>HS MONTHLY CONTRACT BILLING</i>		<i>14.01</i>
	<i>10 E 1101 3250 25 000 000000</i>		
	<i>10 E 1103 3250 25 000 000000</i>		
	<i>10 E 1101 3250 01 000 000000</i>		
	<i>10 E 1103 3250 01 000 000000</i>		
DIGITAL COPY SYSTEMS,			1,906.00
FEDERAL FUNDS	E-RATE PROCESSING SERVICES	04/27/2022	1,979.15
	<i>E-RATE PROCESSING SERVICES</i>		<i>1,979.15</i>
	<i>10 E 2220 3900 01 000 000000</i>		

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
FEDERAL FUNDS			1,979.15
FRONTIER	HS PHONE SERVICE MONTHLY	04/25/2022	337.74
	<i>HS PHONE SERVICE MONTHLY</i>		337.74
	<i>20 E 2542 3402 01 000 000000</i>		
FRONTIER			337.74
HEART TECHNOLOGIES,	MONTHLY TECHNOLOGY	05/04/2022	1,410.00
	<i>MONTHLY TECHNOLOGY</i>		1,410.00
	<i>10 E 1101 4900 25 000 000000</i>		
	<i>10 E 1103 4900 25 000 000000</i>		
HEART TECHNOLOGIES,			1,410.00
IRWIN SEATING	FINAL RETAINAGE PAYMENT FOR	05/02/2022	8,008.70
	<i>FINAL RETAINAGE PAYMENT FOR</i>		8,008.70
	<i>90 E 2540 5000 01 000 000000</i>		
IRWIN SEATING COMPANY			8,008.70
KEACH	BRIMFIELD BASEBALL FIELD WORK	03/31/2022	3,747.45
	<i>BRIMFIELD BASEBALL FIELD WORK</i>		3,747.45
	<i>60 E 2535 3230 01 000 000000</i>		
KEACH	BRIMFIELD ATHLETIC FIELDS	03/31/2022	730.25
	<i>BRIMFIELD ATHLETIC FIELDS</i>		730.25
	<i>60 E 2535 3230 01 000 000000</i>		
KEACH	BRIMFIELD ROOF REPLACEMENT	03/31/2022	3,844.11
	<i>BRIMFIELD ROOF REPLACEMENT</i>		3,844.11
	<i>60 E 2535 3230 01 000 000000</i>		
KEACH ARCHITECTURAL			8,321.81
KOHL WHOLESALE	HS FOOD SERVICE	04/20/2022	1,520.89
	<i>HS FOOD SERVICE</i>		1,239.70
	<i>HS FOOD SERVICE</i>		44.80
	<i>HS FOOD SERVICE</i>		75.54
	<i>HS FOOD SERVICE</i>		160.85
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4106 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
	<i>10 E 2562 4101 06 000 000000</i>		
KOHL WHOLESale	GS FOOD SERVICE	04/20/2022	1,472.75
	<i>GS FOOD SERVICE</i>		1,242.05
	<i>GS FOOD SERVICE</i>		74.56
	<i>GS FOOD SERVICE</i>		156.14
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		
	<i>10 E 2562 4101 06 000 000000</i>		
KOHL WHOLESale	HS FOOD SERVICE	04/27/2022	1,567.47
	<i>HS FOOD SERVICE</i>		961.77
	<i>HS FOOD SERVICE</i>		238.98
	<i>HS FOOD SERVICE</i>		12.50
	<i>HS FOOD SERVICE</i>		354.22
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4106 01 000 000000</i>		
	<i>10 E 2562 4901 01 000 000000</i>		
	<i>10 E 2562 4101 06 000 000000</i>		
KOHL WHOLESale	GS FOOD SERVICE	04/27/2022	2,575.77
	<i>GS FOOD SERVICE</i>		1,899.94
	<i>GS FOOD SERVICE</i>		353.53
	<i>GS FOOD SERVICE</i>		38.42
	<i>GS FOOD SERVICE</i>		283.88
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		
	<i>10 E 2562 4901 01 000 000000</i>		
	<i>10 E 2562 4101 06 000 000000</i>		
KOHL WHOLESale	HS FOOD SERVICE	05/04/2022	2,040.67
	<i>HS FOOD SERVICE</i>		1,574.55
	<i>HS FOOD SERVICE</i>		289.86
	<i>HS FOOD SERVICE</i>		23.75
	<i>HS FOOD SERVICE</i>		152.51

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
	10 E 2562 4101 01 000 000000		
	10 E 2562 4106 01 000 000000		
	10 E 2562 4900 01 000 000000		
	10 E 2562 4101 06 000 000000		
KOHL WHOLESale	GS FOOD SERVICE	05/04/2022	1,919.80
	GS FOOD SERVICE		1,580.44
	GS FOOD SERVICE		138.38
	GS FOOD SERVICE		200.98
	10 E 2562 4101 01 000 000000		
	10 E 2562 4900 01 000 000000		
	10 E 2562 4101 06 000 000000		
KOHL WHOLESale			11,097.35
NEXTERA ENERGY	ELECTRICITY MONTHLY BILLING	04/13/2022	9,676.74
	GS ELECTRICITY MONTHLY BILLING		4,702.74
	HS ELECTRICITY MONTHLY BILLING		4,974.00
	20 E 2542 4661 01 000 000000		
	20 E 2542 4662 01 000 000000		
NEXTERA ENERGY			9,676.74
PERFECTION BAKERIES,	HS FOOD SERVICE	04/25/2022	87.14
	HS FOOD SERVICE		87.14
	10 E 2562 4103 01 000 000000		
PERFECTION BAKERIES,	GS FOOD SERVICE	04/25/2022	141.44
	GS FOOD SERVICE		141.44
	10 E 2562 4103 01 000 000000		
PERFECTION BAKERIES,	GS FOOD SERVICE	05/02/2022	29.04
	GS FOOD SERVICE		29.04
	10 E 2562 4103 01 000 000000		
PERFECTION BAKERIES,	GS FOOD SERVICE	04/19/2022	38.72
	GS FOOD SERVICE		38.72
	10 E 2562 4103 01 000 000000		
PERFECTION BAKERIES,			296.34

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
PRAIRIE FARMS DAIRY,	MILK MONTHLY BILLING	05/03/2022	1,775.88
	<i>MILK MONTHLY BILLING</i>		<i>1,775.88</i>
	<i>10 E 2562 4102 01 000 000000</i>		
	<i>10 E 2562 4101 06 000 000000</i>		
PRAIRIE FARMS DAIRY,			1,775.88
SPECIAL EDUC OF	SPECIAL EDUCATION SERVICES	05/05/2022	27,158.00
	<i>SPECIAL EDUCATION SERVICES</i>		<i>27,158.00</i>
	<i>10 E 4190 3001 01 000 000000</i>		
	<i>51 E 4120 2130 01 000 000000</i>		
SPECIAL EDUC OF			27,158.00
SPRINGFIELD ELECTRIC	BHS ELECTRICAL SUPPLIES PO 6-	04/11/2022	148.30
	<i>BHS ELECTRICAL SUPPLIES PO 6-</i>		<i>148.30</i>
	<i>20 E 2542 4102 01 000 000000</i>		
SPRINGFIELD ELECTRIC	BHS ELECTICAL SUPPLIES PO 6-22-	04/08/2022	42.28
	<i>BHS ELECTICAL SUPPLIES PO 6-22-</i>		<i>42.28</i>
	<i>20 E 2542 4102 01 000 000000</i>		
SPRINGFIELD ELECTRIC	BHS ELECTICAL SUPPLIES PO 6-22-	04/07/2022	7.02
	<i>BHS ELECTICAL SUPPLIES PO 6-22-</i>		<i>7.02</i>
	<i>20 E 2542 3230 01 000 000000</i>		
SPRINGFIELD ELECTRIC	BHS ELECTRICAL SUPPLIES PO 6-22-	04/06/2022	65.36
	<i>BHS ELECTRICAL SUPPLIES PO 6-22-</i>		<i>65.36</i>
	<i>20 E 2542 4102 01 000 000000</i>		
SPRINGFIELD ELECTRIC			262.96
SYSCO	FOOD SERVICE	04/14/2022	475.11
	<i>FOOD SERVICE</i>		<i>66.30</i>
	<i>FOOD SERVICE</i>		<i>320.91</i>
	<i>FOOD SERVICE</i>		<i>87.90</i>
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4106 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
SYSCO	FOOD SERVICE	04/28/2022	584.84
	<i>FOOD SERVICE</i>		456.42
	<i>FOOD SERVICE</i>		67.27
	<i>FOOD SERVICE</i>		61.15
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4106 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		
SYSCO			1,059.95
THE HOME DEPOT PRO	GS CLEANING SUPPLIES/MATERIALS	04/13/2022	304.85
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		304.85
	<i>20 E 2542 4106 01 000 000000</i>		
THE HOME DEPOT PRO	HS CLEANING SUPPLIES CREDIT	04/19/2022	-267.66
	<i>HS CLEANING SUPPLIES CREDIT</i>		-267.66
	<i>20 E 2542 4107 01 000 000000</i>		
THE HOME DEPOT PRO	HS CLEANING SUPPLIES/MATERIALS	04/25/2022	51.00
	<i>HS CLEANING SUPPLIES/MATERIALS</i>		51.00
	<i>20 E 2542 4107 01 000 000000</i>		
THE HOME DEPOT PRO	HS CLEANING SUPPLIES/MATERIALS	04/25/2022	67.33
	<i>HS CLEANING SUPPLIES/MATERIALS</i>		67.33
	<i>20 E 2542 4107 01 000 000000</i>		
THE HOME DEPOT PRO	GS CLEANING SUPPLIES/MATERIALS	04/27/2022	310.62
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		310.62
	<i>20 E 2542 4106 01 000 000000</i>		
THE HOME DEPOT PRO			466.14
VILLAGE OF BRIMFIELD	GS WATER/SEWER MONTHLY	05/01/2022	490.26
	<i>GS WATER/SEWER MONTHLY</i>		490.26
	<i>20 E 2542 3701 01 000 000000</i>		
VILLAGE OF BRIMFIELD	HS WATER/SEWER MONTHLY	05/01/2022	354.34
	<i>HS WATER/SEWER MONTHLY</i>		354.34
	<i>20 E 2542 3702 01 000 000000</i>		
VILLAGE OF BRIMFIELD			844.60

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
WARNER MECHANICAL	HS WATER LINE REPAIRS IN CEILING	04/14/2022	2,885.70
	<i>HS WATER LINE REPAIRS IN CEILING</i>		2,885.70
	<i>20 E 2542 3230 01 000 000000</i>		
WARNER MECHANICAL			2,885.70
Total Number of Batch Invoices:		39	\$79,916.34
Total Number of Open Invoices:		0	\$0.00
Total Number of History Invoices:		0	\$0.00
Total Number of Update in Progress Batch Invoices:		0	\$0.00
Total Number of Update in Progress Batch Reversal Invoices:		0	\$0.00
Total Number of Reversal History Invoices:		0	\$0.00
Total Number of Deleted History Invoices:		0	\$0.00
Total Number of Batch Reversal Invoices:		0	\$0.00
Total Invoices:		39	79,916.34

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
CRAMER, MICHELLE OR	MONTHLY MOWING AND TRIMMING	05/11/2022	2,648.50
	<i>MONTHLY MOWING AND TRIMMING</i>		2,648.50
	<i>20 E 2542 3293 01 000 000000</i>		
CRAMER, MICHELLE OR			2,648.50
FRONTIER	GS PHONE SERVICE MONTHLY	04/28/2022	237.27
	<i>GS PHONE SERVICE MONTHLY</i>		237.27
	<i>20 E 2542 3401 01 000 000000</i>		
FRONTIER	DISTRICT OFFICE PHONE SERVICE	04/28/2022	163.86
	<i>DISTRICT OFFICE PHONE SERVICE</i>		163.86
	<i>20 E 2542 3403 01 000 000000</i>		
FRONTIER	GS FAX PHONE SERVICE MONTHLY	05/09/2022	42.58
	<i>GS FAX PHONE SERVICE MONTHLY</i>		42.58
	<i>20 E 2542 3405 01 000 000000</i>		
FRONTIER			443.71
KOHL WHOLESALE	HS FOOD SERVICE	05/11/2022	2,239.73
	<i>HS FOOD SERVICE</i>		1,289.84
	<i>HS FOOD SERVICE</i>		470.68
	<i>HS FOOD SERVICE</i>		123.27
	<i>HS FOOD SERVICE</i>		355.94
	<i>10 E 2562 4101 01 000 000000</i>		
	<i>10 E 2562 4106 01 000 000000</i>		
	<i>10 E 2562 4900 01 000 000000</i>		
	<i>10 E 2562 4101 06 000 000000</i>		
KOHL WHOLESALE			2,239.73
MIDCENTURY	INTERNET MONTHLY BILLING	05/01/2022	617.25
	<i>INTERNET MONTHLY BILLING</i>		617.25
	<i>20 E 2542 3404 01 000 000000</i>		
MIDCENTURY			617.25
PERFECTION BAKERIES,	HS FOOD SERVICE	05/09/2022	38.01
	<i>HS FOOD SERVICE</i>		38.01
	<i>10 E 2562 4103 01 000 000000</i>		

Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
PERFECTION BAKERIES,	GS FOOD SERVICE	05/09/2022	27.80
	<i>GS FOOD SERVICE</i>		<i>27.80</i>
	<i>10 E 2562 4103 01 000 000000</i>		
PERFECTION BAKERIES,			65.81
Total Number of Batch Invoices:		8	\$6,015.00
Total Number of Open Invoices:		0	\$0.00
Total Number of History Invoices:		0	\$0.00
Total Number of Update in Progress Batch Invoices:		0	\$0.00
Total Number of Update in Progress Batch Reversal Invoices:		0	\$0.00
Total Number of Reversal History Invoices:		0	\$0.00
Total Number of Deleted History Invoices:		0	\$0.00
Total Number of Batch Reversal Invoices:		0	\$0.00
Total Invoices:		8	6,015.00

POSITION STATEMENT

APRIL 2022	ED	OBM	B&I	TSP	IMRF	SOC SEC	CAP PROJ	W/C	TORT	F/P	TOTALS
HARRIS BANK											
PREV BALANCE	2,091,490.71	357,199.38	621,776.71	237,104.68	38,449.49	26,545.48	519,876.51	183,063.40	263,874.52	248,851.18	4,588,232.06
LEVY - SP. ED											0.00
LEVY - LEASE											0.00
LEVY											0.00
REVENUES	331,243.80	4,724.59	89.16	85,093.33	2,756.98	1,719.74	16,854.81	54.10	20.72	19.53	442,576.76
CDs MATURED											
TOTAL REVENUE	331,243.80	4,724.59	89.16	85,093.33	2,756.98	1,719.74	16,854.81	54.10	20.72	19.53	442,576.76
EXPENSES	569,001.62	56,818.55	0.00	54,549.22	7,315.99	9,930.30	37,162.10	0.00	345.00	0.00	735,122.78
CD'S PURCHASED											
TOTAL EXPENSES	569,001.62	56,818.55	0.00	54,549.22	7,315.99	9,930.30	37,162.10	0.00	345.00	0.00	735,122.78
HARRIS BANK BAL	1,853,732.89	305,105.42	621,865.87	267,648.79	33,890.48	18,334.92	499,569.22	183,117.50	263,550.24	248,870.71	4,295,686.04
INVESTED	550,400.00	45,000.00	249,500.00	246,100.00	35,900.00	20,000.00	0.00	335,700.00	246,000.00	0.00	1,728,600.00
IMPREST FUNDS	5,500.00										
F&M BK BAL	163,450.25	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	163,450.25
F&M BK BAL-CAFÉ	88,725.04	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	88,725.04
FUND BALANCE	2,661,808.18	350,105.42	871,365.87	513,748.79	69,790.48	38,334.92	499,569.22	518,817.50	509,550.24	248,870.71	6,281,961.33

TREASURER'S REPORT

APRIL 2022	HARRIS BANK	F&M BANK	F&M BANK-CAFÉ
BEGINNING BALANCE	4,638,178.87	157,786.01	78,107.87
O/S EXPENSES - MAR	-49,946.81	-20.00	-149.90
BEG. ACCT. BALANCE	<u>4,588,232.06</u>	<u>157,766.01</u>	<u>77,957.97</u>
REVENUES	338,641.79	5,681.60	10,765.00
ADJUSTMENTS	103,574.62		
INTEREST	360.35	2.64	2.07
TOTAL REVENUE	442,576.76	5,684.24	10,767.07
EXPENSES	582,826.18	0.00	0.00
O/S EXPENSES - MAR	-49,946.81	-20.00	-149.90
O/S EXPENSES - APR	98,668.79	20.00	149.90
ADJUSTMENTS	103,574.62		
TOTAL EXPENSES	735,122.78	0.00	0.00
END ACCT. BAL.	4,394,354.83	163,470.25	88,874.94
O/S EXPENSES - APR	-98,668.79	-20.00	-149.90
CASH BALANCE	4,295,686.04	163,450.25	88,725.04

Brimfield Activity Accounts
Reconciliation Summary
checking, Period Ending 04/30/2022

	Apr 30, 22
Beginning Balance	101,095.73
Cleared Transactions	
Checks and Payments - 29 items	-14,547.05
Deposits and Credits - 21 items	7,672.71
Total Cleared Transactions	-6,874.34
Cleared Balance	<u>94,221.39</u>
Uncleared Transactions	
Checks and Payments - 17 items	-7,446.89
Total Uncleared Transactions	-7,446.89
Register Balance as of 04/30/2022	<u>86,774.50</u>
Ending Balance	86,774.50

Brimfield Activity Accounts
Reconciliation Detail
 checking, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						101,095.73
Cleared Transactions						
Checks and Payments - 29 items						
Check	03/07/2022	14952	Jenny Norman	X	-75.00	-75.00
Check	03/08/2022	14949	Brimfield CUSD #309	X	-165.90	-240.90
Check	03/09/2022	14962	Blake Meeker	X	-30.76	-271.66
Check	03/28/2022	14965	Florida Fruit Associ...	X	-2,870.00	-3,141.66
Check	03/28/2022	14967	Maribeth Dura	X	-623.24	-3,764.90
Check	03/28/2022	14966	Kurt Juerjens	X	-391.00	-4,155.90
Check	03/31/2022	14972	Breedlove Sporting ...	X	-1,936.15	-6,092.05
Check	03/31/2022	14971	Pepsi Beverages C...	X	-675.73	-6,767.78
Check	03/31/2022	14968	Princeville FFA	X	-273.25	-7,041.03
Check	03/31/2022	14969	Sam's Club	X	-61.64	-7,102.67
Check	03/31/2022	14970	Jake Lowery	X	-27.01	-7,129.68
Check	04/06/2022	14973	TKH Design, Inc.	X	-898.73	-8,028.41
Check	04/06/2022	14976	Breedlove Sporting ...	X	-508.25	-8,536.66
Check	04/06/2022	14974	LOUISVILLE SLUG...	X	-125.00	-8,661.66
Check	04/06/2022	14975	Jake Lowery	X	-22.55	-8,684.21
Check	04/11/2022	14982	Country Meats	X	-236.00	-8,920.21
Check	04/11/2022	14981	F & M Bank	X	-178.53	-9,098.74
Check	04/11/2022	14980	Menards	X	-147.00	-9,245.74
Check	04/11/2022	14978	Elmwood FFA	X	-28.00	-9,273.74
Check	04/12/2022	14984	F & M Bank	X	-2,798.96	-12,072.70
Check	04/14/2022	14986	Blake Meeker	X	-380.24	-12,452.94
Check	04/14/2022	14990	Scott Zehr	X	-271.91	-12,724.85
Check	04/14/2022	14989	Tifanie Zehr	X	-217.28	-12,942.13
Check	04/14/2022	14991	Scott Zehr	X	-110.65	-13,052.78
Check	04/14/2022	14988	Aleah Zehr	X	-54.32	-13,107.10
Check	04/14/2022	14987	Haiden Wertz	X	-54.32	-13,161.42
Check	04/20/2022	14992	F & M Bank	X	-299.00	-13,460.42
Check	04/21/2022	14993	Erich Weiger	X	-256.43	-13,716.85
General Journal	04/25/2022	22 - 1...	Pepsi Beverages C...	X	-830.20	-14,547.05
Total Checks and Payments					-14,547.05	-14,547.05
Deposits and Credits - 21 items						
Check	04/11/2022	14979	F & M Bank	X	0.00	0.00
Deposit	04/14/2022			X	165.00	165.00
Deposit	04/14/2022			X	260.00	425.00
Deposit	04/14/2022			X	300.00	725.00
Deposit	04/14/2022			X	420.00	1,145.00
Deposit	04/14/2022			X	500.00	1,645.00
Deposit	04/14/2022			X	578.00	2,223.00
Deposit	04/14/2022			X	610.00	2,833.00
Deposit	04/14/2022			X	706.16	3,539.16
Deposit	04/14/2022			X	1,020.00	4,559.16
Deposit	04/21/2022			X	100.00	4,659.16
Deposit	04/21/2022			X	102.42	4,761.58
Deposit	04/21/2022			X	115.00	4,876.58
Deposit	04/21/2022			X	166.00	5,042.58
Deposit	04/21/2022			X	1,000.00	6,042.58
Check	04/25/2022	14995	Pepsi Beverages C...	X	0.00	6,042.58
Deposit	04/26/2022			X	2.38	6,044.96
Deposit	04/26/2022			X	2.55	6,047.51
General Journal	04/26/2022	22 - 1...	Pepsi Beverages C...	X	830.20	6,877.71
Deposit	04/27/2022			X	245.00	7,122.71
Deposit	04/27/2022			X	550.00	7,672.71
Total Deposits and Credits					7,672.71	7,672.71
Total Cleared Transactions					-6,874.34	-6,874.34
Cleared Balance					-6,874.34	94,221.39

Brimfield Activity Accounts
Reconciliation Detail
 checking, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 17 items						
General Journal	07/01/2016	09			-8.38	-8.38
Check	03/11/2020	14623	Debbie Lowman		-50.00	-58.38
Check	03/11/2020	14618	Marissa Bonomo		-50.00	-108.38
Check	02/26/2021	14752	Tony Cosimini		-15.00	-123.38
Check	03/07/2022	14953	Emily Lowman		-101.13	-224.51
Check	03/07/2022	14956	Camron Stanley		-50.00	-274.51
Check	03/28/2022	14964	Krispy Kreme		-242.00	-516.51
Check	04/11/2022	14983	Princeville FFA		-293.50	-810.01
Check	04/11/2022	14977	Section 5 FFA		-50.00	-860.01
Check	04/12/2022	14985	Emily Lowman		-25.00	-885.01
Check	04/25/2022	14994	Troy Keefer		-400.00	-1,285.01
Check	04/26/2022	14996	Pepsi Beverages C...		-873.43	-2,158.44
Check	04/26/2022	14997	Pepsi Beverages C...		-366.99	-2,525.43
Check	04/28/2022	15000	Cracked Pepper Ca...		-4,059.74	-6,585.17
Check	04/28/2022	14999	F & M Bank		-311.72	-6,896.89
Check	04/28/2022	14998	Peoria Expo		-150.00	-7,046.89
Check	04/29/2022	15001	Treasured Memorie...		-400.00	-7,446.89
Total Checks and Payments					-7,446.89	-7,446.89
Total Uncleared Transactions					-7,446.89	-7,446.89
Register Balance as of 04/30/2022					-14,321.23	86,774.50
Ending Balance					-14,321.23	86,774.50

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05/05/22

Accrual Basis

Brimfield Grade School Custom Transaction Detail Report April 2022

Type	Date	Num	Name	Memo	Account	Class	Amount	Balance
Activity Fund								
AD Incidental								
Check	04/04/2022	3110	National Pen Co...	AD Incidental PO...	AD Incidental		-179.42	-179.42
Check	04/21/2022	3111	Brimfield Hardwa...	AD Incidental Ke...	AD Incidental		-36.89	-216.31
Total AD Incidental							-216.31	-216.31
Cross Country								
Deposit	04/05/2022			Deposit	Cross Country		2,299.00	2,299.00
Total Cross Country							2,299.00	2,299.00
Motivational Fund								
Deposit	04/04/2022			Deposit	Motivational Fund		0.55	0.55
Total Motivational Fund							0.55	0.55
Total Activity Fund							2,083.24	2,083.24
Deposit								
Deposit	04/04/2022		Deposit	dep March Inter...	Deposit	Mollvation	-0.55	-0.55
Deposit	04/05/2022		Deposit	dep#1206 CC (Tr...	Deposit	Cross C...	-2,299.00	-2,299.55
Total Deposit							-2,299.55	-2,299.55
Expense Account								
Check	04/04/2022	3110	National Pen Co ...	AD Incidental PO...	Expense Account	AD Incid...	179.42	179.42
Check	04/21/2022	3111	Brimfield Hardwa...	AD Incidental Ke...	Expense Account	AD Incid...	36.89	216.31
Total Expense Account							216.31	216.31
TOTAL							0.00	0.00

Brimfield Grade School
Balance Sheet Detail
As of April 30, 2022

Type	Date	Num	Name	Amount	Balance
ASSETS					-592,262.70
Current Assets					-592,262.70
Checking/Savings					-592,262.70
Activity Fund					22,422.83
AD Incidental					339.07
Deposit	09/23/2021			310.00	649.07
Check	09/23/2021	3062	Chaddix Junior High	-201.00	448.07
Deposit	10/25/2021			492.00	940.07
Check	10/25/2021	3069	West Creek Creatio...	-488.00	452.07
Deposit	11/29/2021			700.00	1,152.07
Deposit	01/12/2022			70.00	1,222.07
Deposit	02/16/2022			520.00	1,742.07
Check	02/16/2022	3096	West Creek Creatio...	-506.00	1,236.07
Deposit	03/28/2022			520.60	1,756.67
Check	03/28/2022	3108	A & M Products	-25.00	1,731.67
Check	04/04/2022	3110	National Pen Co. LLC	-179.42	1,552.25
Check	04/21/2022	3111	Brimfield Hardware	-36.89	1,515.36
Total AD Incidental				1,176.29	1,515.36
Athletic Department Concessions					358.52
Deposit	09/01/2021			800.00	1,158.52
Check	09/01/2021	3053	Michele Cox	-147.44	1,011.08
Check	09/02/2021	3054	Sam's Club	-396.84	614.24
Check	09/09/2021	3057	Pepsi Cola	-179.04	435.20
Check	09/22/2021	3059	Pepsi Cola	-95.73	339.47
Check	09/22/2021	3060	Pepsi Cola	-223.37	116.10
Deposit	09/22/2021			1,100.00	1,216.10
Check	09/22/2021	3061	F & M Bank	-101.05	1,115.05
Check	09/30/2021	3063	Sam's Club	-500.42	614.63
Check	10/20/2021	3067	F & M Bank	-32.04	582.59
Deposit	10/25/2021			700.00	1,282.59
Check	10/25/2021	3068	F & M Bank	-287.45	995.14
Check	11/02/2021	3070	Sams Club	-107.94	887.20
Check	11/09/2021	3071	F & M Bank	-291.79	595.41
Deposit	11/16/2021			1,000.00	1,595.41
Check	11/16/2021	3074	Kool Snacks Super ...	-300.96	1,294.45
Check	11/16/2021	3075	Pepsi Cola	-287.19	1,007.26
Check	11/29/2021	3076	West Creek Creatio...	0.00	1,007.26
General Journal	11/29/2021	47	West Creek Creatio...	-718.00	289.26
General Journal	11/29/2021	47R	West Creek Creatio...	718.00	1,007.26
Check	11/29/2021	3077	West Creek Creatio...	-718.00	289.26
Check	12/07/2021	3078	Pepsi Cola	-287.19	2.07
Deposit	01/04/2022			1,500.00	1,502.07
Check	01/04/2022	3081	F & M Bank	-477.65	1,024.42
Check	01/04/2022	3082	Pepsi Cola	-255.28	769.14
Check	01/04/2022	3083	Pepsi Cola	-255.28	513.86
Check	01/04/2022	3085	Kool Snacks Super ...	-300.96	212.90
Deposit	01/21/2022			2,000.00	2,212.90
Check	01/21/2022	3087	Kool Snacks Super ...	-527.22	1,685.68
Check	01/21/2022	3088	Pepsi Cola	-223.37	1,462.31
Check	01/21/2022	3089	F & M Bank	-527.54	934.77
Deposit	02/07/2022			3,050.00	3,984.77
Check	02/07/2022	3092	Kool Snacks Super ...	-351.12	3,633.65
Check	02/07/2022	3093	Pepsi Cola	-351.01	3,282.64
Check	02/15/2022	3094	F & M Bank	-1,025.21	2,257.43
Check	02/28/2022	3098	Pepsi Cola	-287.19	1,970.24
Check	03/08/2022	3103	Kool Snacks Super ...	-601.92	1,368.32
Check	03/08/2022	3104	Pepsi Cola	-287.19	1,081.13
Check	03/16/2022	3106	F & M Bank	-263.60	817.53
Total Athletic Department Concessions				459.01	817.53
Biddy Soccer					73.17
Total Biddy Soccer					73.17
Cheerleading					884.26
Check	01/21/2022	3086	MK Snapshots	-20.00	864.26
Total Cheerleading				-20.00	864.26

Brimfield Grade School
Balance Sheet Detail
 As of April 30, 2022

Type	Date	Num	Name	Amount	Balance
Cross Country					1.99
Deposit	09/23/2021			996.00	997.99
Check	10/05/2021	3065	Camille's of Canton	-832.95	165.04
Check	11/09/2021	3072	Breedlove's Sportin...	-100.00	65.04
Deposit	04/05/2022			2,299.00	2,364.04
Total Cross Country				2,362.05	2,364.04
Girls Jr. High Basketball					460.98
Total Girls Jr. High Basketball					460.98
Library Fund					1,819.79
Deposit	10/18/2021			4,458.88	6,278.67
Check	10/20/2021	3066	Follett School Soluti...	-4,451.66	1,827.01
Check	03/28/2022	3109	Josh Funk	-350.00	1,477.01
Total Library Fund				-342.78	1,477.01
Motivational Fund					3,113.41
Deposit	07/31/2021			0.77	3,114.18
Deposit	08/31/2021			0.65	3,114.83
Deposit	09/01/2021			103.48	3,218.31
Deposit	09/30/2021			0.59	3,218.90
Check	10/05/2021	3064	Sam's Club	-10.12	3,208.78
Deposit	10/20/2021			146.50	3,355.28
Deposit	10/25/2021			103.91	3,459.19
Deposit	10/29/2021			0.64	3,459.83
General Journal	11/01/2021	44R	Jamie Doering	12.00	3,471.83
General Journal	11/01/2021	45R	Samantha Tyler	12.00	3,483.83
General Journal	11/01/2021	46R	Katie Schmitt	6.00	3,489.83
Deposit	12/01/2021			0.51	3,490.34
Check	12/15/2021	3080	Julie Albritton	-83.98	3,406.36
Deposit	12/31/2021			0.49	3,406.85
Deposit	12/31/2021			1,000.00	4,406.85
Check	01/04/2022	3084	Julie Albritton	-110.16	4,296.69
Deposit	01/31/2022			0.52	4,297.21
Check	02/15/2022	3095	Julie Albritton	-19.08	4,278.13
Deposit	02/16/2022			105.95	4,384.08
Deposit	02/28/2022			0.50	4,384.58
Check	03/04/2022	3099	Kevin Faulkner	-40.00	4,344.58
Check	03/04/2022	3100	Amy McKinty	-20.00	4,324.58
Check	03/04/2022	3101	Jaden Shoff	-20.00	4,304.58
Check	03/08/2022	3102	Sams Club	-70.16	4,234.42
Check	03/16/2022	3107	F & M Bank	-233.63	4,000.79
Deposit	03/31/2022			300.00	4,300.79
Deposit	04/04/2022			0.55	4,301.34
Total Motivational Fund				1,187.93	4,301.34
One Classroom at a Time - Savag					645.63
Total One Classroom at a Time - Savag					645.63
One Classroom at a Time - Sneer					89.83
Total One Classroom at a Time - Sneer					89.83
Physical Education					0.48
Deposit	03/10/2022			1,322.00	1,322.48
Check	03/10/2022	3105	Skatetime School P...	-1,170.00	152.48
Total Physical Education				152.00	152.48
Relief Fund					1,313.27
Deposit	12/01/2021			500.00	1,813.27
Deposit	12/09/2021			1,700.00	3,513.27
Check	12/13/2021	3079	Lonna Sumner	-1,300.00	2,213.27
Check	01/26/2022	3090	Erin Bartlett	-40.40	2,172.87
Check	01/26/2022	3091	Julie Albritton	-55.31	2,117.56
Total Relief Fund				804.29	2,117.56
Scholastic Bowl					16.05
Total Scholastic Bowl					16.05

Brimfield Grade School
Balance Sheet Detail
 As of April 30, 2022

Type	Date	Num	Name	Amount	Balance
School Nurse					151.48
Total School Nurse					151.48
Science-Jr. High					300.00
Check	09/02/2021	3056	Kevin Faulkner	-179.99	120.01
Total Science-Jr. High					-179.99
Science Camp-Elementary					3,372.53
Total Science Camp-Elementary					3,372.53
Sensory Room					328.17
Deposit	09/09/2021			40.00	368.17
Check	09/09/2021	3058	Sarah Moon	-179.60	188.57
Total Sensory Room					-139.60
Softball					300.09
Total Softball					300.09
Speech					44.40
Total Speech					44.40
Student Council					241.50
Total Student Council					241.50
Volleyball					93.97
Total Volleyball					93.97
Yearbook					8,417.19
Check	09/02/2021	3055	Kevin Faulkner	-56.45	8,360.74
Deposit	09/22/2021			345.00	8,705.74
Check	11/10/2021	3073	Balfour Yearbooks	-6,061.39	2,644.35
Check	02/25/2022	3097	Kevin Faulkner	-321.99	2,322.36
Total Yearbook					-6,094.83
Activity Fund - Other					57.05
Total Activity Fund - Other					57.05
Total Activlty Fund					-635.63
Deposit					-614,685.53
Deposit	07/31/2021		Deposit	-0.77	-614,686.30
Deposit	08/31/2021		Deposit	-0.65	-614,686.95
Deposit	09/01/2021		Deposit	-103.48	-614,790.43
Deposit	09/01/2021		Deposit	-800.00	-615,590.43
Deposit	09/09/2021		Deposit	-40.00	-615,630.43
Deposit	09/22/2021		Deposit	-1,100.00	-616,730.43
Deposit	09/22/2021		Deposit	-345.00	-617,075.43
Deposit	09/23/2021		Deposit	-996.00	-618,071.43
Deposit	09/23/2021		Deposit	-310.00	-618,381.43
Deposit	09/30/2021		Deposit	-0.59	-618,382.02
Deposit	10/18/2021		Deposit	-4,458.88	-622,840.90
Deposit	10/20/2021		Deposit	-146.50	-622,987.40
Deposit	10/25/2021		Deposit	-700.00	-623,687.40
Deposit	10/25/2021		Deposit	-492.00	-624,179.40
Deposit	10/25/2021		Deposit	-103.91	-624,283.31
Deposit	10/29/2021		Deposit	-0.64	-624,283.95
Deposit	11/16/2021		Deposit	-1,000.00	-625,283.95
Deposit	11/29/2021		Deposit	-700.00	-625,983.95
Deposit	12/01/2021		Deposit	-500.00	-626,483.95
Deposit	12/01/2021		Deposit	-0.51	-626,484.46
Deposit	12/09/2021		Deposit	-1,700.00	-628,184.46
Deposit	12/31/2021		Deposit	-0.49	-628,184.95
Deposit	12/31/2021		Deposit	-1,000.00	-629,184.95
Deposit	01/04/2022		Deposit	-1,500.00	-630,684.95
Deposit	01/12/2022		Deposit	-70.00	-630,754.95
Deposit	01/21/2022		Deposit	-2,000.00	-632,754.95
Deposit	01/31/2022		Deposit	-0.52	-632,755.47
Deposit	02/07/2022		Deposit	-3,050.00	-635,805.47

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Accrual Basis

Brimfield Grade School Balance Sheet Detail As of April 30, 2022

Type	Date	Num	Name	Amount	Balance
Deposit	02/16/2022		Deposit	-520.00	-636,325.47
Deposit	02/16/2022		Deposit	-105.95	-636,431.42
Deposit	02/28/2022		Deposit	-0.50	-636,431.92
Deposit	03/10/2022		Deposit	-1,322.00	-637,753.92
Deposit	03/28/2022		Deposit	-520.60	-638,274.52
Deposit	03/31/2022		Deposit	-300.00	-638,574.52
Deposit	04/04/2022		Deposit	-0.55	-638,575.07
Deposit	04/05/2022		Deposit	-2,299.00	-640,874.07
Total Deposit				-26,188.54	-640,874.07
Total Checking/Savings				-26,824.17	-619,086.87
Total Current Assets				-26,824.17	-619,086.87
TOTAL ASSETS				-26,824.17	-619,086.87
LIABILITIES & EQUITY					-592,262.70
Equity					-592,262.70
Opening Bal Equity					7,947.14
Total Opening Bal Equity					7,947.14
Retained Earnings					-600,209.84
Closing Entry 12/31/2021				-17,871.59	-618,081.43
Total Retained Earnings				-17,871.59	-618,081.43
Net Income					0.00
Total Net Income				-8,952.58	-8,952.58
Total Equity				-26,824.17	-619,086.87
TOTAL LIABILITIES & EQUITY				-26,824.17	-619,086.87