

# A G E N D A

## BRIMFIELD COMMUNITY UNIT SCHOOL DISTRICT #309 BRIMFIELD BOARD OF EDUCATION REGULAR MEETING – WEDNESDAY, FEBRUARY 17, 2021 – 7:00 P.M. BRIMFIELD HIGH SCHOOL – LIBRARY

AGENDA ITEMS	CONSENT AGENDA
I. Call to Order	
II. Roll Call	
III. Pledge of Allegiance	
IV. Recognize Visitors	
V. Approve Minutes A. January 20, 2021 – Regular Meeting	
VI. School Board Business A. President’s Report B. Superintendent’s Report C. High School Principal’s Report D. Grade School Principal’s Report	
VII. Old Business	
VIII. New Business A. Approve expenditure of \$110,000 for 1:1 implementation for 2021-2022 School Year B. Approve the co-op agreement with Elmwood for extra-curricular activities for the 2021-2022 and 2022-2023 School Years C. Approve Gorenz and Associates for the FY21 Audit D. Approve the 2021-2022 school calendar	
IX. Personnel A. Approve the retirement of Melissa McCauley – BGS Special Education Teacher B. Approve resignation of Terri Reeves – 2 <sup>nd</sup> shift custodian BHS C. Approve the hiring of Nathan Porter – 2 <sup>nd</sup> shift custodian BHS D. Approve the hiring of Kevin Faulkner – 8 <sup>th</sup> Grade Girls Basketball Coach	
X. Adoption of Consent Calendar 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.  A. Approve Bills for Payment for the Month of February B. Approve Position Statement and Treasurer’s Reports for January C. Approve High School and Grade School Activity Fund Reports for January	** ** **
XI. PUBLIC COMMENT	

XII. CLOSED SESSION – to discuss the appointment, employment, compensation, discipline, performance of dismissal of an employee – <i>Open Meetings Act, 5ILCS 120, being Sec.2(c)</i>	
XIII. Adjourn	

To: Brimfield Board of Education, BCUSD #309

From: Tony Shinall, Superintendent

Re: February Board Report

### **Athletics**

It has been wonderful to see the return of athletics for our students. I want to publicly thank the principals and athletic directors for their hard work for making opportunities for all of our students. I would also like to thank the coaches for being so flexible. It has truly been a team effort.

### **2021-2022 School Calendar**

You will see the 2021-2022 school calendar on this agenda. Thank you to the BEA for their collaboration on this.

### **Safe2Help Illinois**

We will be opting into a pilot for a program called Safe2Help Illinois. It will go live statewide by next fall. The pilot is set to begin March 1, 2021. Safe2Help Illinois is designed to be a confidential means for students to report issues they know or fear will be happening in their school community. This is a joint effort with school districts and law enforcement. The main focus of this program is to “seek help before harm.” There is a secure website, a mobile app, and a toll free phone number that will be shared.

### **Statewide Assessment**

I, along with over 600 other Illinois superintendents, have signed a petition for Illinois to seek a waiver for the school year for the statewide assessments given annually. With the disruptions students and teachers have naturally delay with, adding assessments is counter-productive. The administration of these assessments takes weeks to finish, requires certain completion percentages which could be problematic with students on remote learning or being quarantined, and the results do not come back in a timely manner. These are only three reasons why I chose to add my name to this letter. Currently, after the issuance of this letter, the State of Illinois has agreed to seek a waiver if one is made available.

We still monitor and assess our students on a regular basis. We use NEWA-MAP testing, as well as teacher created assessments to glean where our students are performing and where we can adjust instruction.

### **Economic Statement of Interest**

I have updated our list with the Peoria County Clerk of those individuals who must file a statement of economic interest. You should be receiving an email in your Brimfield email about this.

## **Budget**

In the spring, we will be looking to amend the budget. This is not an uncommon occurrence in school districts. In light of the unpredictable nature of this school year, it is reasonable that we will amend the budget.

## **End of Year Activities**

While we are months away from May, local school districts have already begun discussing what end of year activities will or could look like, specifically prom and graduation. The prom committee is planning, yet they know there is a distinct possibility that prom may not happen. We will continue to abide by IDPH guidelines as they relate to schools.

Graduation discussions have been happening as well. What the guidelines are from IDPH will also shape our plans. Outdoor ceremonies are an option. In addition, if we can make it work within the guidelines, an indoor option streamed at no cost via our camera system is on the table.

These are not enjoyable decisions to make, yet we need to keep public health and the guidelines we follow in the forefront of this process.

# November 2020


## Distributions from the Peoria County School Facilities Tax based on Fall 2019 Enrollment Numbers

<b>Fall 2019 Housing Report Enrollment</b>					
<b>School District</b>	<b>Total Enrollment</b>	<b>Out of Peoria County</b>	<b>In Peoria County</b>	<b>Percentage in Peoria</b>	<b>Amount Distributed</b>
Pleasant Valley #62	498	0	498	1.8228%	\$12,104.77
Norwood #63	480	0	480	1.7569%	\$11,667.25
Bartonville #66	253	0	253	0.9260%	\$6,149.61
Oak Grove #68	273	0	273	0.9992%	\$6,635.75
Pleasant Hill #69	232	0	232	0.8492%	\$5,639.17
Monroe #70	316	0	316	1.1566%	\$7,680.94
Peoria #150	13095	18	13077	47.8643%	\$317,859.71
Farmington #265	1325	767	558	2.0424%	\$13,563.18
Brimfield #309	679	0	679	2.4853%	\$16,504.30
Limestone #310	921	0	921	3.3710%	\$22,386.54
Limestone Walters #316	192	0	192	0.7028%	\$4,666.90
Illinois Valley Central #321	2107	0	2107	7.7120%	\$51,214.38
Elmwood #322	699	1	686	2.5109%	\$16,674.45
Dunlap #323	4522	0	4522	16.5514%	\$109,915.24
Peoria Heights #325	772	0	747	2.7342%	\$18,157.16
Princeville #326	731	13	718	2.6280%	\$17,452.26
Illini Bluffs #327	921	20	901	3.2978%	\$21,900.40
Hollis #328	139	0	139	0.5088%	\$3,378.64
Williamsfield #210	309	287	22	0.0805%	\$534.75
<b>Total</b>	<b>28464</b>	<b>1106</b>	<b>27321</b>	<b>100.00%</b>	<b>664085.40</b>

**\*Note:** Totals may not equal 100% due to rounding.

February **Month Distributed**

**\$664,085.42 Monthly Proceeds from DOR**

  
Regional Superintendent

2-11-21  
Date

To: Brimfield CUSD #309 Board of Education

From: Billy Robison, Principal

Re: Brimfield High School report for February 17, 2021

### **Culture**

Homecoming week is in full effect! We are hosting grade level competitions during homeroom hour and are having various dress up themes for each day this week. FFA week is February 22-26.

### **Lincoln Senior Scholar**

Congratulations to Haley Wallace for winning the Lincoln Senior Scholar award. Haley's academic and athletic performance earned her multiple nominations from our staff. Her accomplishments are what being ELITE is all about.

### **Sports Update**

Both basketball teams opened up the season with wins! Our senior night will be the 18<sup>th</sup> for the girls program and the 19<sup>th</sup> for the boys and cheerleaders.

Girls Record

Boys Record

### **TEAM ELITE**

The staff at BHS has pitched in and have gone above and beyond at all times this year. Recently in order to help a fellow colleague, another team member took the initiative and sent an email around with ideas of how to lessen another team member's workload in order to pitch in and help when a few staff members were unable to come to work.

### **8<sup>th</sup> Grade Visits**

Mrs. Messineo is hosting the class of 2025 on February 23<sup>rd</sup>. They will be discussing course selection options. We are planning Freshman Orientation around P/T Conferences and we will group families and assign specific times to ensure we are meeting state guidelines regarding COVID19 procedures.

### **#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, February 11, 2021



- **Enrollment**

- K-8 = 398 (+3)
- BF = 29
- Total Enrollment = 427

- **Remote Learners**

- BF-8th Grade    SEPT = 49    OCT = 32    Nov = 33    Dec = 103    January = 64 after January 19th = 23  
**February = 28**

- **Message from Our Nurse Mrs. Sumner 2/11/21**

- Our covid numbers have been up a bit in the last 2 weeks. We currently have 5 in isolation (2 staff and 3 students) who have tested positive. And we have 18 in quarantine (16 students and 2 staff) due to exposure to a positive case at school. Most of the students in quarantine have had good luck with getting the early 10 day release from the health department. And the good news is that nobody who has been quarantined due to exposure here at school has ended up testing positive!

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

- **SIP Day (School Improvement Planning)** - Our SIP Day was on Friday, February 12th. Teachers participated in professional development provided on SMARTboards, State Priority Standards, Renaissance/AR/Freckle/STAR, and Curriculum Mapping. (Agenda attached.)
- **Illinois Assessment of Readiness & Illinois Science Assessment** - State testing windows for both assessments is March 15th - May 14th. A schedule is being finalized and will be posted on the website soon. Tentatively, 5-8 will begin testing the week of April 12th and 3-4 will begin testing the week of April 19th. Illinois Science Assessment will be April 27,28,29 for 5th and 8th grade students only.
- **Spring/End of Year Benchmarking** - with the extended/later window for state testing our spring benchmarking will take place the first 2 weeks of May.
- **Grade School Graduation** - Thursday, May 20th at 7pm.

## **BGS Extracurricular -**

- Volleyball opened the season on February 3rd at Chillicothe. Both teams have competed very well going up against some very tough competition. The 7th grade is 2 and 2; 8th grade is 3 and 1.
- Boys basketball opened against Mossville on February 9th and both teams pulled off victories in the opener.
- All home games are being broadcasted on the NFHS Network and so far all the schools we have travelled to many of the schools we are going to be traveling to have live streamed the games on NFHS Network, Youtube, or Facebook.

- **Upcoming events:**

- Friday, February 12th - SIP Day - 11:30 Dismissal No PM Remote Learning
- Monday, February 15th - No School - Presidents Day
- Friday, March 12th - End of 3rd Quarter

## SIP School Improvement Planning Day - Agenda

Friday, February 12, 2021

7:40 - 11:20	Students in-person learning AND remote learners. Teachers will not be available for remote learning in the afternoon.
11:20 - 11:30	Dismissal (Buses will leave GS at 11:30)
11:30 - 12:15	Lunch (Pizza from Rookies)
12:15 - 1:00	SMARTboard Training
1:00 - 2:00	5 Essentials Survey - ALL STAFF K-8 - Priority Standards review and conversation with co-teachers. Special Education Teachers - Class lists
2:00 - 3:20	K-8 Teachers, Special Education Teachers (everyone who teaches reading, ELA, math) Renaissance PD - STAR Math/Reading, AR, myON, and Freckle  PE/Music - Curriculum Mapping Sunderland/Faulkner - Curriculum Mapping



# ***Gorenz and Associates, Ltd.***

***Certified Public Accountants***

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*Thomas R. Pepper, CPA | Tim C. Custis, CPA | Russell J. Rumbold II, CPA | Jason A. Hobulin, CPA | Cory S. Cowan, CPA*

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February 5, 2021

Regulatory Basis Engagement

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 for the year ended June 30, 2021. We will audit the financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements of Brimfield Community Unit School District No. 309 as of and for the year ended June 30, 2021.

We have also been engaged to report on supplementary information that accompanies Brimfield Community Unit School District No. 309's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Trust and Agency Fund Schedules
2. Schedule of Revenue Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balance Before Advanced Taxes
3. Schedule of Bonded Indebtedness
4. Schedule of Taxes Extended and Collected

In addition, we will provide an opinion on the Illinois Grant Accountability and Transparency Consolidated Year-End Financial Report (CYEFR), in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements.

Certain additional supplemental and other information is reported to the Illinois State Board of Education on the Annual Financial Report. This information will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information.

The basic financial statements of Brimfield Community Unit School District No. 309 are presently prepared on the basis of accounting that demonstrates compliance with the regulatory basis prescribed 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 Brimfield Community Unit School District No. 309, 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 Brimfield Community Unit School District No. 309 as of June 30, 2021 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 Brimfield Community Unit School District No. 309 as of June 30, 2021, 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.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis of accounting as prescribed by ISBE and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Illinois State Board of Education’s *Guide to Auditing and Reporting for Illinois Public Local Education Agencies*, and will include tests of the accounting records of Brimfield Community Unit School District No. 309 and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Brimfield Community Unit School District No. 309’s financial statements. Our report will be addressed to the Board of Education of Brimfield Community Unit School District No. 309. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified for reasons other than use of the regulatory basis of accounting, 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 an opinion, we may decline to express an opinion or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Brimfield Community Unit School District No. 309 is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 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 government or to acts by management or employees acting on behalf of the government. Because the determination of 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 and abuse.

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, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 basic financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 basic 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*.

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 and *Government Auditing Standards*.

**Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Brimfield Community Unit School District No. 309's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

**Other Services**

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

1. Assist in preparing the financial statements and related notes
2. Assist the completion of ISBE Form SD50-35
3. Assist in preparing Depreciation Schedules
4. Assist the completion of ISBE Annual Statement of Affairs
5. 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.

**Management Responsibilities**

Management is responsible for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with the regulatory basis of accounting as prescribed by ISBE, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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 basic financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 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 government 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 basic financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

**Management Responsibilities (cont'd.)**

You are responsible for the preparation of the 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. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting as prescribed by ISBE; (b) 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; (c) 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 (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 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 other 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. 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.

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 will provide copies of our reports to Brimfield Community Unit School District No. 309; 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 (cont'd.)**

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 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 2021 and to issue our reports no later than October 15, 2021. Cory 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:

\$ 9,650	for the report on the financial statements
<u>1,150</u>	for the report on the CYEFR
\$10,800	

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.

**Engagement Administration, Fees, and Other (cont'd.)**

We appreciate the opportunity to be of service to Brimfield Community Unit School District No. 309 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 \_\_\_\_\_

Feb. 5th, 2021

Dear Mr. Shinall, Mrs. Albritton and the school board:

I am formally notifying you that I will be retiring this May 2021 when the current school year is done. I have enjoyed my years here at Brimfield Grade School working as both a teacher and an aide. The staff and the students here have given me many wonderful memories over the years. This decision was not made lightly, but after many discussions and thought, my husband and I have decided this is the best decision. Please let me know if you need anything more from me and I will try to provide that for you.

Thank you,  
Melissa McCauley, CC1 Teacher



2/3/21

I am resigning from my position as custodian at Brimfield High school. Due to unforeseen health issues of a family member I cannot fulfill my duties.

Thank you,  
Terri Reeves

## Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
AEP ENERGY	ELECTRICITY TRACK BULIDING	01/14/2021	123.99
	<i>ELECTRICITY TRACK BULIDING</i>		123.99
AEP ENERGY	GS ELECTRICITY MONTHLY BILLING	01/06/2021	36.63
	<i>GS ELECTRICITY MONTHLY BILLING</i>		36.63
AEP ENERGY	GARAGE ELECTRICITY MONTHLY	02/02/2021	28.14
	<i>GARAGE ELECTRICITY MONTHLY</i>		28.14
<b>AEP ENERGY</b>			<b>188.76</b>
BRIMFIELD HARDWARE	LED BULBS FOR BGS COMMON	01/15/2021	24.98
	<i>LED BULBS FOR BGS COMMON</i>		24.98
BRIMFIELD HARDWARE	MISC ELECTRICAL	01/28/2021	21.70
	<i>MISC ELECTRICAL</i>		21.70
<b>BRIMFIELD HARDWARE</b>			<b>46.68</b>
CONSTELLATION	MONTHLY FUEL BILLING	01/22/2021	2,543.89
	<i>GS MONTHLY FUEL BILLING</i>		967.38
	<i>HS MONTHLY FUEL BILLING</i>		1,576.51
<b>CONSTELLATION</b>			<b>2,543.89</b>
DIGITAL COPY	MONTHLY COPY MACHINE BILLING	02/01/2021	1,932.26
	<i>GS MONTHLY COPY MACHINE</i>		1,190.67
	<i>HS MONTHLY COPY MACHINE</i>		595.33
	<i>GS MONTHLY COPY MACHINE</i>		143.78
	<i>HS MONTHLY COPY MACHINE</i>		2.48
<b>DIGITAL COPY SYSTEMS,</b>			<b>1,932.26</b>
FRONTIER	HS PHONE LINE MONTHLY BILLING	01/25/2021	350.23
	<i>HS PHONE SERVICE MONTHLY</i>		350.23
FRONTIER	GS FAX PHONE SERVICE MONTHLY	01/28/2021	44.89
	<i>GS FAX LINE MONTHLY BILLING</i>		44.89
FRONTIER	UNIT OFFICE PHONE SERVICE	01/28/2021	170.23
	<i>UNIT OFFICE PHONE SERVICE</i>		170.23
FRONTIER	GS PHONE SERVICE MONTHLY	01/28/2021	247.73
	<i>GS PHONE SERVICE MONTHLY</i>		247.73
<b>FRONTIER</b>			<b>813.08</b>

## Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
JASON SHORT	SNOW/ICE REMOVEL MONTHLY	02/08/2021	2,164.00
	<i>SNOW/ICE REMOVEL MONTHLY</i>		<i>2,164.00</i>
<b>JASON SHORT</b>			<b>2,164.00</b>
KOHL WHOLESALE	HS FOOD SERVICE	01/20/2021	1,008.01
	<i>HS FOOD SERVICE</i>		<i>824.20</i>
	<i>HS FOOD SERVICE</i>		<i>183.81</i>
KOHL WHOLESALE	GS FOOD SERVICE	01/20/2021	1,810.30
	<i>GS FOOD SERVICE</i>		<i>1,626.95</i>
	<i>GS FOOD SERVICE</i>		<i>183.35</i>
KOHL WHOLESALE	FOOD SERVICE	01/27/2021	17.49
	<i>FOOD SERVICE</i>		<i>17.49</i>
KOHL WHOLESALE	HS FOOD SERVICE	01/27/2021	950.45
	<i>HS FOOD SERVICE</i>		<i>784.90</i>
	<i>HS FOOD SERVICE</i>		<i>165.55</i>
KOHL WHOLESALE	GS FOOD SERVICE	01/27/2021	1,757.31
	<i>GS FOOD SERVICE</i>		<i>1,427.51</i>
	<i>GS FOOD SERVICE</i>		<i>49.23</i>
	<i>GS FOOD SERVICE</i>		<i>280.57</i>
KOHL WHOLESALE	GS FOOD SERVICE	02/01/2021	29.54
	<i>GS FOOD SERVICE</i>		<i>29.54</i>
KOHL WHOLESALE	HS FOOD SERVICE	02/03/2021	1,587.28
	<i>HS FOOD SERVICE</i>		<i>1,418.72</i>
	<i>HS FOOD SERVICE</i>		<i>12.36</i>
	<i>HS FOOD SERVICE</i>		<i>44.30</i>
	<i>HS FOOD SERVICE</i>		<i>48.89</i>
	<i>HS FOOD SERVICE</i>		<i>63.01</i>
KOHL WHOLESALE	GS FOOD SERVICE	02/03/2021	2,246.16
	<i>GS FOOD SERVICE</i>		<i>2,109.62</i>
	<i>GS FOOD SERVICE</i>		<i>44.98</i>
	<i>GS FOOD SERVICE</i>		<i>77.20</i>
	<i>GS FOOD SERVICE</i>		<i>14.36</i>

## Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
KOHL WHOLESale	HS FOOD SERVICE	02/10/2021	1,488.27
	<i>HS FOOD SERVICE</i>		1,311.47
	<i>HS FOOD SERVICE</i>		176.80
<b>KOHL WHOLESale</b>			<b>10,894.81</b>
MIDCENTURY	INTERNET SERVICE MONTHLY	02/01/2021	617.25
	<i>INTERNET SERVICE MONTHLY</i>		617.25
<b>MIDCENTURY</b>			<b>617.25</b>
MILLER HALL AND	LEGAL SERVICES MONTHLY BILLING	02/05/2021	336.00
	<i>LEGAL SERVICES MONTHLY BILLING</i>		336.00
<b>MILLER HALL AND</b>			<b>336.00</b>
NEXTERA ENERGY	MONTHLY ELECTRICITY BILLING	01/11/2021	8,915.71
	<i>GS MONTHLY ELECTRICITY BILLING</i>		4,153.76
	<i>HS MONTHLY ELECTRICITY BILLING</i>		4,761.95
<b>NEXTERA ENERGY</b>			<b>8,915.71</b>
PEORIA COUNTY REG	HOSPITAL TUTORING PROGRAM	02/03/2021	70.00
	<i>HOSPITAL TUTORING PROGRAM</i>		70.00
<b>PEORIA COUNTY REG</b>			<b>70.00</b>
PERFECTION BAKERIES,	FOOD SERVICE BILLING- BREAD	01/14/2021	27.80
	<i>FOOD SERVICE BILLING- BREAD</i>		27.80
PERFECTION BAKERIES,	FOOD SERVICE BREAD	01/25/2021	34.75
	<i>FOOD SERVICE BREAD</i>		34.75
PERFECTION BAKERIES,	GS FOOD SERVICE	01/25/2021	27.80
	<i>GS FOOD SERVICE</i>		27.80
PERFECTION BAKERIES,	FOOD SERVICE	02/01/2021	24.48
	<i>FOOD SERVICE</i>		24.48
<b>PERFECTION BAKERIES,</b>			<b>114.83</b>
ROCOR INDUSTRIES	GS CLEANING SUPPLIES/MATERIALS	02/03/2021	166.89
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		166.89
ROCOR INDUSTRIES	GS CLEANING SUPPLIES/MATERIALS	02/10/2021	340.30
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		340.30
<b>ROCOR INDUSTRIES</b>			<b>507.19</b>

## Invoice Listing

BRIMFIELD CUSD 309

Full Name	Description	Invoice Date	Net Amount
SOUTH SIDE CONTROL	BHS RTU SUPPLIES/MATERIALS FOR	01/28/2021	104.90
	<i>BHS RTU SUPPLIES/MATERIALS FOR</i>		<i>104.90</i>
SOUTH SIDE CONTROL	BHS RTU SUPPLIES/MATERIALS FOR	01/29/2021	121.14
	<i>BHS RTU SUPPLIES/MATERIALS FOR</i>		<i>121.14</i>
<b>SOUTH SIDE CONTROL</b>			<b>226.04</b>
SPECIAL EDUC OF	SPECIAL EDUCATION MONTHLY	02/05/2021	26,106.00
	<i>SPECIAL EDUCATION MONTHLY</i>		<i>877.00</i>
	<i>SPECIAL EDUCATION MONTHLY</i>		<i>21,523.00</i>
	<i>SPECIAL EDUCATION MONTHLY</i>		<i>3,706.00</i>
<b>SPECIAL EDUC OF</b>			<b>26,106.00</b>
THE HOME DEPOT PRO	GS CLEANING SUPPLIES/MATERIALS	01/15/2021	118.20
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		<i>118.20</i>
THE HOME DEPOT PRO	PAPERTOWELS FOR CLASSROOM	01/27/2021	471.44
	<i>PAPERTOWELS FOR CLASSROOM</i>		<i>471.44</i>
THE HOME DEPOT PRO	ICE MELT PO 6-21-132	01/27/2021	530.00
	<i>ICE MELT PO 6-21-132</i>		<i>530.00</i>
THE HOME DEPOT PRO	DISINFECTANT WIPES PO 0-21-106	02/03/2021	137.52
	<i>DISINFECTANT WIPES PO 0-21-106</i>		<i>137.52</i>
THE HOME DEPOT PRO	GS CLEANING SUPPLIES/MATERIALS	02/03/2021	398.74
	<i>GS CLEANING SUPPLIES/MATERIALS</i>		<i>398.74</i>
<b>THE HOME DEPOT PRO</b>			<b>1,655.90</b>
VILLAGE OF BRIMFIELD	GS GARBAGE/SEWER MONTHLY	02/01/2021	313.18
	<i>GS GARBAGE/SEWER MONTHLY</i>		<i>313.18</i>
VILLAGE OF BRIMFIELD	HS GARBAGE/SEWER MONTHLY	02/01/2021	216.67
	<i>HS GARBAGE/SEWER MONTHLY</i>		<i>216.67</i>
<b>VILLAGE OF BRIMFIELD</b>			<b>529.85</b>
WEX BANK	TRANSPORTATION GAS MONTHLY	01/31/2021	122.27
	<i>TRANSPORTATION GAS MONTHLY</i>		<i>122.27</i>
<b>WEX BANK</b>			<b>122.27</b>
WIGAND DISPOSAL	GARBAGE DISPOSAL MONTHLY	02/01/2021	377.21
	<i>GARBAGE DISPOSAL MONTHLY</i>		<i>377.21</i>
<b>WIGAND DISPOSAL</b>			<b>377.21</b>

# Invoice Listing

BRIMFIELD CUSD 309

<u>Full Name</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Net Amount</u>
Total Number of Batch Invoices:		43	\$58,161.73
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:		43	58,161.73

POSITION STATEMENT

JANUARY 2021	ED	OBM	B&I	TSP	IMRF	SOC SEC	CAP PROJ	W/C	TORT	F/P	TOTALS
HARRIS BANK											
PREV BALANCE	2,614,654.26	237,832.86	1,842,255.15	268,936.69	44,972.99	53,128.92	235,005.26	132,297.06	182,010.46	326,429.78	5,937,523.43
LEVY - SP. ED											0.00
LEVY - LEASE											0.00
LEVY											0.00
REVENUES	636,077.65	6,284.44	18.93	84,240.36	73,269.54	71,122.44	17,705.93	290,244.13	250,035.68	3.36	1,429,002.46
CDs MATURED	400,900.00	169,500.00			35,900.00	35,000.00		265,700.00	326,000.00		1,233,000.00
<b>TOTAL REVENUE</b>	<b>636,077.65</b>	<b>6,284.44</b>	<b>18.93</b>	<b>84,240.36</b>	<b>73,269.54</b>	<b>71,122.44</b>	<b>17,705.93</b>	<b>290,244.13</b>	<b>250,035.68</b>	<b>3.36</b>	<b>1,429,002.46</b>
EXPENSES	923,670.27	49,133.11	0.00	40,491.64	79,616.64	79,265.41	0.00	285,700.00	246,770.58	460.00	1,705,107.65
CD'S PURCHASED	400,900.00	169,500.00			35,900.00	35,000.00		265,700.00	326,000.00		1,233,000.00
<b>TOTAL EXPENSES</b>	<b>923,670.27</b>	<b>49,133.11</b>	<b>0.00</b>	<b>40,491.64</b>	<b>79,616.64</b>	<b>79,265.41</b>	<b>0.00</b>	<b>285,700.00</b>	<b>246,770.58</b>	<b>460.00</b>	<b>1,705,107.65</b>
HARRIS BANK BAL	2,327,061.64	194,984.19	1,842,274.08	312,685.41	38,625.89	44,985.95	252,711.19	136,841.19	185,275.56	325,973.14	5,661,418.24
INVESTED	550,400.00	169,500.00	0.00	246,100.00	60,900.00	55,000.00	0.00	320,700.00	326,000.00	0.00	1,728,600.00
IMPREST FUNDS	5,500.00										
F&M BK BAL	83,670.12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	83,670.12
F&M BK BAL-CAFÉ	39,153.04	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	39,153.04
<b>FUND BALANCE</b>	<b>3,005,784.80</b>	<b>364,484.19</b>	<b>1,842,274.08</b>	<b>558,785.41</b>	<b>99,525.89</b>	<b>99,985.95</b>	<b>252,711.19</b>	<b>457,541.19</b>	<b>511,275.56</b>	<b>325,973.14</b>	<b>7,518,341.40</b>

**TREASURER'S REPORT**

JANUARY 2021	HARRIS BANK	F&M BANK	F&M BANK-CAFÉ
<b>BEGINNING BALANCE</b>	<b>6,060,410.58</b>	<b>76,596.19</b>	<b>31,668.98</b>
O/S EXPENSES - DEC	-122,874.98	0.00	-127.86
	-12.17		
<b>BEG. ACCT. BALANCE</b>	<b>5,937,523.43</b>	<b>76,596.19</b>	<b>31,541.12</b>
REVENUES	1,233,359.32	7,233.60	7,585.60
ADJUSTMENT	195,582.13		
INTEREST	61.01	1.33	1.51
<b>TOTAL REVENUE</b>	<b>1,429,002.46</b>	<b>7,234.93</b>	<b>7,587.11</b>
EXPENSES	1,561,793.74	75.00	0.00
O/S EXPENSES - DEC	-122,874.98	0.00	-127.86
	-12.17		
O/S EXPENSES - JAN	70,618.93	86.00	103.05
ADJUSTMENT	195,582.13		
<b>TOTAL EXPENSES</b>	<b>1,705,107.65</b>	<b>161.00</b>	<b>-24.81</b>
END ACCT. BAL.	5,732,037.17	83,756.12	39,256.09
O/S EXPENSES - JAN	-70,618.93	-86.00	-103.05
<b>CASH BALANCE</b>	<b>5,661,418.24</b>	<b>83,670.12</b>	<b>39,153.04</b>
			*check was voided



**Brimfield Activity Accounts**  
**Reconciliation Summary**  
checking, Period Ending 01/31/2021

	<u>Jan 31, 21</u>
<b>Beginning Balance</b>	54,390.20
<b>Cleared Transactions</b>	
Checks and Payments - 2 items	-1,127.49
Deposits and Credits - 10 items	15,165.90
<b>Total Cleared Transactions</b>	<u>14,038.41</u>
<b>Cleared Balance</b>	<b><u>68,428.61</u></b>
<b>Uncleared Transactions</b>	
Checks and Payments - 7 items	-811.31
<b>Total Uncleared Transactions</b>	<u>-811.31</u>
<b>Register Balance as of 01/31/2021</b>	<b><u>67,617.30</u></b>
<b>Ending Balance</b>	67,617.30

**Brimfield Activity Accounts**  
**Reconciliation Detail**  
 checking, Period Ending 01/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						54,390.20
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Check	01/05/2021	14727	F & M Bank	X	-1,088.94	-1,088.94
Check	01/08/2021	14730	Country Lights Soy ...	X	-38.55	-1,127.49
Total Checks and Payments					-1,127.49	-1,127.49
<b>Deposits and Credits - 10 items</b>						
Deposit	01/14/2021			X	52.20	52.20
Deposit	01/14/2021			X	60.00	112.20
Deposit	01/14/2021			X	340.00	452.20
Deposit	01/14/2021			X	900.00	1,352.20
Deposit	01/14/2021			X	1,000.00	2,352.20
Deposit	01/14/2021			X	12,043.51	14,395.71
Deposit	01/26/2021			X	2.55	14,398.26
Deposit	01/28/2021			X	130.00	14,528.26
Deposit	01/28/2021			X	635.00	15,163.26
Deposit	01/31/2021			X	2.64	15,165.90
Total Deposits and Credits					15,165.90	15,165.90
Total Cleared Transactions					14,038.41	14,038.41
Cleared Balance					14,038.41	68,428.61
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
General Journal	07/01/2016	09			-8.38	-8.38
Check	03/11/2020	14618	Marissa Bonomo		-50.00	-58.38
Check	03/11/2020	14623	Debbie Lowman		-50.00	-108.38
Check	10/12/2020	14700	Section 5 IAVAT		-225.00	-333.38
Check	01/08/2021	14728	Lost Art Design and...		-200.00	-533.38
Check	01/08/2021	14729	Ty's Greenhouse		-45.00	-578.38
Check	01/15/2021	14731	AMA Horticulture Inc.		-232.93	-811.31
Total Checks and Payments					-811.31	-811.31
Total Uncleared Transactions					-811.31	-811.31
Register Balance as of 01/31/2021					13,227.10	67,617.30
<b>Ending Balance</b>					<b>13,227.10</b>	<b>67,617.30</b>

**Brimfield Grade School  
 Balance Sheet Detail  
 As of January 31, 2021**

Type	Date	Num	Name	Amount	Balance
<b>ASSETS</b>					-579,355.15
<b>Current Assets</b>					-579,355.15
<b>Checking/Savings</b>					-579,355.15
<b>Activity Fund</b>					20,220.91
<b>AD Incidental</b>					112.54
Deposit	10/15/2020			120.00	232.54
Total AD Incidental				120.00	232.54
<b>Athletic Department Concessions</b>					1,816.50
Check	08/28/2020	3023	Jason Sunderland	-820.43	996.07
Check	10/16/2020	3024	West Creek Creatio...	-62.00	934.07
Total Athletic Department Concessions				-882.43	934.07
<b>Biddy Soccer</b>					73.17
Total Biddy Soccer					73.17
<b>Cheerleading</b>					736.26
Deposit	11/09/2020			608.00	1,344.26
Check	01/22/2021	3034	West Creek Creatio...	-395.00	949.26
Total Cheerleading				213.00	949.26
<b>Cross Country</b>					303.99
Deposit	10/01/2020			120.00	423.99
Deposit	10/15/2020			500.00	923.99
Check	10/16/2020	3026	River City Race Ma...	-650.00	273.99
Check	10/16/2020	3027	Fran Meyers	-240.00	33.99
Deposit	11/13/2020			113.00	146.99
Check	11/13/2020	3029	Breedlove's Sportin...	-145.00	1.99
Total Cross Country				-302.00	1.99
<b>Girls Jr. High Basketball</b>					620.98
Deposit	08/26/2020			300.00	920.98
Total Girls Jr. High Basketball				300.00	920.98
<b>Library Fund</b>					1,726.54
Deposit	01/22/2021			60.99	1,787.53
Total Library Fund				60.99	1,787.53
<b>Motivational Fund</b>					2,313.62
Deposit	07/31/2020			0.86	2,314.48
Deposit	08/26/2020			751.44	3,065.92
Deposit	08/31/2020			0.86	3,066.78
Deposit	09/30/2020			0.83	3,067.61
Deposit	10/30/2020			0.86	3,068.47
Deposit	11/30/2020			0.84	3,069.31
Deposit	12/11/2020			101.56	3,170.87
Check	12/16/2020	3033	Rookies	-275.00	2,895.87
Deposit	12/31/2020			0.87	2,896.74
Deposit	01/22/2021			36.60	2,933.34
Total Motivational Fund				619.72	2,933.34
<b>One Classroom at a Time - Savag</b>					1,000.00
Check	08/28/2020	3022	Ashley Savage	-274.38	725.62
Check	11/18/2020	3030	Literacy Resources,...	-79.99	645.63
Total One Classroom at a Time - Savag				-354.37	645.63
<b>One Classroom at a Time - Sneer</b>					1,000.00
Total One Classroom at a Time - Sneer					1,000.00
<b>Physical Education</b>					0.48
Total Physical Education					0.48
<b>Relief Fund</b>					1,043.27
Deposit	12/11/2020			570.00	1,613.27
Check	12/14/2020	3031	F & M Bank	-400.00	1,213.27
Check	12/16/2020	3032	F & M Bank	-200.00	1,013.27
Total Relief Fund				-30.00	1,013.27

**Brimfield Grade School  
 Balance Sheet Detail  
 As of January 31, 2021**

Type	Date	Num	Name	Amount	Balance
<b>Scholastic Bowl</b>					16.05
Total Scholastic Bowl					16.05
<b>School Nurse</b>					151.48
Total School Nurse					151.48
<b>Science-Jr. High</b>					300.00
Total Science-Jr. High					300.00
<b>Science Camp-Elementary</b>					3,372.53
Total Science Camp-Elementary					3,372.53
<b>Sensory Room</b>					328.17
Total Sensory Room					328.17
<b>Softball</b>					300.09
Total Softball					300.09
<b>Speech</b>					44.40
Total Speech					44.40
<b>Student Council</b>					241.50
Total Student Council					241.50
<b>Volleyball</b>					93.97
Total Volleyball					93.97
<b>Yearbook</b>					4,568.32
Check	10/16/2020	3025	Kevin Faulkner	-59.98	4,508.34
Check	11/13/2020	3028	Kevin Faulkner	-77.73	4,430.61
Total Yearbook				-137.71	4,430.61
<b>Activity Fund - Other</b>					57.05
Total Activity Fund - Other					57.05
Total Activity Fund				-392.80	19,828.11
<b>Deposit</b>					-599,576.06
Deposit	07/31/2020		Deposit	-0.86	-599,576.92
Deposit	08/26/2020		Deposit	-751.44	-600,328.36
Deposit	08/26/2020		Deposit	-300.00	-600,628.36
Deposit	08/31/2020		Deposit	-0.86	-600,629.22
Deposit	09/30/2020		Deposit	-0.83	-600,630.05
Deposit	10/01/2020		Deposit	-120.00	-600,750.05
Deposit	10/15/2020		Deposit	-500.00	-601,250.05
Deposit	10/15/2020		Deposit	-120.00	-601,370.05
Deposit	10/30/2020		Deposit	-0.86	-601,370.91
Deposit	11/09/2020		Deposit	-608.00	-601,978.91
Deposit	11/13/2020		Deposit	-113.00	-602,091.91
Deposit	11/30/2020		Deposit	-0.84	-602,092.75
Deposit	12/11/2020		Deposit	-101.56	-602,194.31
Deposit	12/11/2020		Deposit	-570.00	-602,764.31
Deposit	12/31/2020		Deposit	-0.87	-602,765.18
Deposit	01/22/2021		Deposit	-36.60	-602,801.78
Deposit	01/22/2021		Deposit	-60.99	-602,862.77
Total Deposit				-3,286.71	-602,862.77
Total Checking/Savings				-3,679.51	-583,034.66
Total Current Assets				-3,679.51	-583,034.66
<b>TOTAL ASSETS</b>				<b>-3,679.51</b>	<b>-583,034.66</b>
<b>LIABILITIES &amp; EQUITY</b>					-579,355.15
Equity					-579,355.15
Opening Bal Equity					7,947.14
Total Opening Bal Equity					7,947.14

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02/01/21

Accrual Basis

**Brimfield Grade School**  
**Balance Sheet Detail**  
As of January 31, 2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
<b>Retained Earnings</b>					-587,302.29
Closing Entry	12/31/2020			-3,284.51	-590,586.80
Total Retained Earnings				-3,284.51	-590,586.80
<b>Net Income</b>					0.00
Total Net Income				-395.00	-395.00
Total Equity				-3,679.51	-583,034.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>				<b>-3,679.51</b>	<b>-583,034.66</b>

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Accrual Basis

## Brimfield Grade School Custom Transaction Detail Report January 2021

Type	Date	Num	Name	Memo	Account	Class	Amount	Balance
<b>Activity Fund</b>								
<b>Cheerleading</b>								
Check	01/22/2021	3034	West Creek Creat...	Cheerleading - c...	Cheerleading		-395.00	-395.00
Total Cheerleading							-395.00	-395.00
<b>Library Fund</b>								
Deposit	01/22/2021			Deposit	Library Fund		60.99	60.99
Total Library Fund							60.99	60.99
<b>Motivational Fund</b>								
Deposit	01/22/2021			Deposit	Motivational Fund		36.60	36.60
Total Motivational Fund							36.60	36.60
Total Activity Fund							-297.41	-297.41
<b>Deposit</b>								
Deposit	01/22/2021		Deposit	dep#1169 motiva...	Deposit	Motivation	-36.60	-36.60
Deposit	01/22/2021		Deposit	dep#1168 library...	Deposit	Library	-60.99	-97.59
Total Deposit							-97.59	-97.59
<b>Expense Account</b>								
Check	01/22/2021	3034	West Creek Creat...	Cheerleading - c...	Expense Account	Cheerie...	395.00	395.00
Total Expense Account							395.00	395.00
<b>TOTAL</b>							<b>0.00</b>	<b>0.00</b>