

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

☐ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2020

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 32-046-1110-25		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: SKDO, P.C.	
County Name: Kankakee				Name of Audit Manager: Carmen Huizenga	
Name of School District/Joint Agreement: Kankakee School District #111				Address: 1605 North Convent	
Address: 240 Warren Avenue				City: Bourbonnais	State: IL
City: Kankakee				Phone Number: 815-937-1997	Fax Number: 815-935-0360
Email Address:				IL License Number (9 digit): 066-005281	Expiration Date: 11/30/2021
Zip Code: 60901				Email Address: carmenh@skdocpa.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Geneva Walters		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print): Dr. Gregg Murphy	
Email Address: geneva-walters@ksd111.org		Email Address:		Email Address: gmurphy@i-kan.org	
Telephone: 815-933-0700	Fax Number: 815-936-8944	Telephone:	Fax Number:	Telephone: 815-937-2950	Fax Number: 815-937-2921
Signature & Date:		Signature & Date:		Signature & Date:	

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

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input checked="" type="checkbox"/> | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. |
| <input type="checkbox"/> | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>11/1/1997</u> (Ex: 00/00/0000) |
| <input checked="" type="checkbox"/> | 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

Auditor's report is qualified on the regulatory basis of accounting because the district does not currently have a complete detailed list of capital assets to support the General Fixed Asset Account Group. (See also Finding 2020-002)

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

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

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

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

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

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

#8-no CPPRT funds were deposited to Fund 50 during FY20, audit adjustment posted to correct the issue; #12-finding 2020-001

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M																									
1	FINANCIAL PROFILE INFORMATION																																					
2																																						
3	<i>Required to be completed for School Districts only.</i>																																					
4																																						
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																																					
6																																						
7	Tax Year 2019 Equalized Assessed Valuation (EAV): 318,494,851																																					
8																																						
9	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations & Maintenance</td> <td style="text-align: center;">Transportation</td> <td style="text-align: center;">Combined Total</td> <td style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.032836</td> <td>+ 0.006804</td> <td>+ 0.006117</td> <td>= 0.045760</td> <td>0.000459</td> </tr> </table>													Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.032836	+ 0.006804	+ 0.006117	= 0.045760	0.000459															
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13	B. Results of Operations *																																					
14																																						
15	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Receipts/Revenues</td> <td style="text-align: center;">Disbursements/Expenditures</td> <td style="text-align: center;">Excess/ (Deficiency)</td> <td style="text-align: center;">Fund Balance</td> </tr> <tr> <td>64,726,598</td> <td>62,103,798</td> <td>2,622,800</td> <td>15,817,035</td> </tr> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	64,726,598	62,103,798	2,622,800	15,817,035																	
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16																																						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																					
18																																						
19																																						
20	C. Short-Term Debt **																																					
21																																						
22	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">CPPRT Notes</td> <td style="text-align: center;">TAWs</td> <td style="text-align: center;">TANs</td> <td style="text-align: center;">TO/EMP. Orders</td> <td style="text-align: center;">EBF/GSA Certificates</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="5">+ + + + +</td> </tr> <tr> <td style="text-align: center;">Other</td> <td colspan="4" style="text-align: center;">Total</td> </tr> <tr> <td>0</td> <td colspan="4">0</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	0	0	0	0	0	+ + + + +					Other	Total				0	0			
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28	D. Long-Term Debt																																					
29	Check the applicable box for long-term debt allowance by type of district.																																					
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31	<table border="0" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;"><input type="checkbox"/></td> <td style="width: 45%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 50%; text-align: right;">43,952,289</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table>													<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	43,952,289	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.																				
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34	Long-Term Debt Outstanding:																																					
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36	<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">c. Long-Term Debt (Principal only)</td> <td style="width: 10%; text-align: center;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>Outstanding:.....</td> <td style="text-align: center;">511</td> <td style="text-align: right;">38,216,649</td> </tr> </table>													c. Long-Term Debt (Principal only)	Acct		Outstanding:.....	511	38,216,649																			
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38																																						
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40	E. Material Impact on Financial Position																																					
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																					
42	Attach sheets as needed explaining each item checked.																																					
43																																						
44	<table border="0" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;"><input type="checkbox"/></td> <td>Pending Litigation</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Decrease in EAV</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Passage of Referendum</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe & Itemize)</td> </tr> </table>													<input type="checkbox"/>	Pending Litigation	<input type="checkbox"/>	Material Decrease in EAV	<input type="checkbox"/>	Material Increase/Decrease in Enrollment	<input type="checkbox"/>	Adverse Arbitration Ruling	<input type="checkbox"/>	Passage of Referendum	<input type="checkbox"/>	Taxes Filed Under Protest	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)									
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	Kankakee School District #111
District Code:	32-046-1110-25
County Name:	Kankakee

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	15,817,035.00	0.246	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	64,223,478.00		Value	1.05
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(503,120.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	62,103,798.00	0.967	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	64,223,478.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(503,120.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	15,838,654.00	91.81	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	172,510.55		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,388,175.72		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		38,216,649.00	13.04	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		43,952,289.44		Value	0.10
Total Profile Score:					3.25 *
Estimated 2021 Financial Profile Designation:					<u>REVIEW</u>

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,078,253	4,195,512	93,802	2,208,250	3,087,407	337,975	5,356,639	1,351,045	405,194
5	Investments	120						6,087,271			
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		4,078,253	4,195,512	93,802	2,208,250	3,087,407	6,425,246	5,356,639	1,351,045	405,194
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	19,263	6,855		(295)	83,700				
32	Deferred Revenues & Other Current Liabilities	490	(3,642)	(562)							
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		15,621	6,293	0	(295)	83,700	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	4,062,632	4,189,219	93,802	2,208,545	3,003,707	6,425,246	5,356,639	1,351,045	405,194
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,078,253	4,195,512	93,802	2,208,250	3,087,407	6,425,246	5,356,639	1,351,045	405,194

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	L	M	N		
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups			
				General Fixed Assets	General Long-Term Debt		
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹		524,691				
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		524,691				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220		240,859			
17	Building & Building Improvements	230		86,148,271			
18	Site Improvements & Infrastructure	240		4,778,060			
19	Capitalized Equipment	250		26,561,124			
20	Construction in Progress	260		9,810,108			
21	Amount Available in Debt Service Funds	340				93,802	
22	Amount to be Provided for Payment on Long-Term Debt	350				38,122,847	
23	Total Capital Assets					127,538,422	38,216,649
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				524,691	
34	Total Current Liabilities					524,691	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			38,216,649		
37	Total Long-Term Liabilities					38,216,649	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets			127,538,422			
41	Total Liabilities and Fund Balance		524,691	127,538,422		38,216,649	

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	12,336,466	2,267,670	2,850,035	1,491,106	1,696,530	119,970	182,081	501,407	2,639
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	31,637,655	4,050,000	200,000	2,120,384	430,547	2,481,000	0	500,000	0
7	FEDERAL SOURCES	4000	10,641,236	0	1,119,339	0	508,020	0	0	0	0
8	Total Direct Receipts/Revenues		54,615,357	6,317,670	4,169,374	3,611,490	2,635,097	2,600,970	182,081	1,001,407	2,639
9	Receipts/Revenues for "On Behalf" Payments ²	3998	22,413,836								
10	Total Receipts/Revenues		77,029,193	6,317,670	4,169,374	3,611,490	2,635,097	2,600,970	182,081	1,001,407	2,639
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	33,178,993				979,199				
13	Support Services	2000	18,549,806	5,265,060		3,382,740	1,325,247	10,221,361		980,773	0
14	Community Services	3000	1,143,450	0		0	117,554				
15	Payments to Other Districts & Governmental Units	4000	583,749	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,650,249	0	0			0	0
17	Total Direct Disbursements/Expenditures		53,455,998	5,265,060	4,650,249	3,382,740	2,422,000	10,221,361		980,773	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	22,413,836	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		75,869,834	5,265,060	4,650,249	3,382,740	2,422,000	10,221,361		980,773	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,159,359	1,052,610	(480,875)	228,750	213,097	(7,620,391)	182,081	20,634	2,639
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110						6,002,510			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210							5,700,000		
34	Premium on Bonds Sold	7220							431,498		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			492,539						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			10,581						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	965,590								
44	Total Other Sources of Funds		965,590	0	503,120	0	0	6,002,510	6,131,498	0	0
45	OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							6,002,510		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	492,539								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	10,581								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							128,988		
76	Total Other Uses of Funds		503,120	0	0	0	0	0	6,131,498	0	0
77	Total Other Sources/Uses of Funds		462,470	0	503,120	0	0	6,002,510	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,621,829	1,052,610	22,245	228,750	213,097	(1,617,881)	182,081	20,634	2,639
79	Fund Balances - July 1, 2019		2,440,803	3,136,609	71,557	1,979,795	2,790,610	8,043,127	5,174,558	1,330,411	402,555
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		4,062,632	4,189,219	93,802	2,208,545	3,003,707	6,425,246	5,356,639	1,351,045	405,194

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) ⁷		10,069,002	2,188,221	2,844,934	1,475,282	737,659		147,594	491,867
6	Leasing Purposes Levy ⁸	1130								
7	Special Education Purposes Levy	1140								
8	FICA/Medicare Only Purposes Levies	1150					737,642			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	Total Ad Valorem Taxes Levied By District		10,069,002	2,188,221	2,844,934	1,475,282	1,475,301	0	147,594	491,867
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,851,142				200,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		1,851,142	0	0	0	200,000	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311								
21	Regular - Tuition from Other Districts (In State)	1312	49,505							
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	100							
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342								
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351								
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		49,605							
41	TRANSPORTATION FEES	1400								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411								
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415								
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					0				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	36,160	26,224	5,101	15,824	21,229	119,970	34,487	9,540
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		36,160	26,224	5,101	15,824	21,229	119,970	34,487	9,540
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	4,829							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613	8,813							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	4,872							
74	Other Food Service (Describe & Itemize)	1690	46,240							
75	Total Food Service		64,754							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	24,992							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720	31,550							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		56,542	0						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	43,021							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829	7,118							
92	Other (Describe & Itemize)	1890								
93	Total Textbook Income		50,139							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910		45,669						
96	Contributions and Donations from Private Sources	1920								
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	47,177							
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970	400							
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
106	Other Local Fees (Describe & Itemize)	1993		7,556						
107	Other Local Revenues (Describe & Itemize)	1999	111,545							
108	Total Other Revenue from Local Sources		159,122	53,225	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	12,336,466	2,267,670	2,850,035	1,491,106	1,696,530	119,970	182,081	501,407
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
111	Flow-through Revenue from State Sources	2100								
112	Flow-through Revenue from Federal Sources	2200								
113	Other Flow-Through (Describe & Itemize)	2300								
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)									
117	Evidence Based Funding Formula (Section 18-8.15)	3001	29,679,210	4,000,000	200,000	100,000	300,000	2,481,000		500,000
118	General State Aid - Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	General State Aid - Fast Growth District Grant	3030								
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
122	Total Unrestricted Grants-In-Aid		29,679,210	4,000,000	200,000	100,000	300,000	2,481,000		500,000
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
124	SPECIAL EDUCATION									
125	Special Education - Private Facility Tuition	3100	111,365							
126	Special Education - Funding for Children Requiring Sp ED Services	3105								
127	Special Education - Personnel	3110								
128	Special Education - Orphanage - Individual	3120	103,771							
129	Special Education - Orphanage - Summer Individual	3130	735							
130	Special Education - Summer School	3145								
131	Special Education - Other (Describe & Itemize)	3199								
132	Total Special Education		215,871	0		0				
133	CAREER AND TECHNICAL EDUCATION (CTE)									
134	CTE - Technical Education - Tech Prep	3200								
135	CTE - Secondary Program Improvement (CTEI)	3220								
136	CTE - WECEP	3225								
137	CTE - Agriculture Education	3235								
138	CTE - Instructor Practicum	3240								
139	CTE - Student Organizations	3270								
140	CTE - Other (Describe & Itemize)	3299								
141	Total Career and Technical Education		0	0			0			
142	BILINGUAL EDUCATION									
143	Bilingual Ed - Downstate - TPI and TBE	3305								
144	Bilingual Education Downstate - Transitional Bilingual Education	3310								
145	Total Bilingual Ed		0				0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
146	State Free Lunch & Breakfast	3360	39,227							
147	School Breakfast Initiative	3365								
148	Driver Education	3370	39,207							
149	Adult Ed (from ICCB)	3410								
150	Adult Ed - Other (Describe & Itemize)	3499								
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500				1,420,067				
153	Transportation - Special Education	3510				600,317				
154	Transportation - Other (Describe & Itemize)	3599								
155	Total Transportation		0	0		2,020,384	0			
156	Learning Improvement - Change Grants	3610								
157	Scientific Literacy	3660								
158	Truant Alternative/Optional Education	3695								
159	Early Childhood - Block Grant	3705	1,583,404				101,842			
160	Chicago General Education Block Grant	3766								
161	Chicago Educational Services Block Grant	3767								
162	School Safety & Educational Improvement Block Grant	3775								
163	Technology - Technology for Success	3780								
164	State Charter Schools	3815								
165	Extended Learning Opportunities - Summer Bridges	3825								
166	Infrastructure Improvements - Planning/Construction	3920								
167	School Infrastructure - Maintenance Projects	3925		50,000						
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	80,736				28,705			
169	Total Restricted Grants-In-Aid		1,958,445	50,000	0	2,020,384	130,547	0	0	0
170	Total Receipts from State Sources	3000	31,637,655	4,050,000	200,000	2,120,384	430,547	2,481,000	0	500,000
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)									
173	Federal Impact Aid	4001								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
177	Head Start	4045	2,546,464							
178	Construction (Impact Aid)	4050								
179	MAGNET	4060								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	225,355				275,478			
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		2,771,819	0		0	275,478	0		
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
183	TITLE V									
184	Title V - Innovation and Flexibility Formula	4100								
185	Title V - District Projects	4105								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
186	Title V - Rural Education Initiative (REI)	4107								
187	Title V - Other (Describe & Itemize)	4199								
188	Total Title V		0	0		0	0			
189	FOOD SERVICE									
190	Breakfast Start-Up Expansion	4200								
191	National School Lunch Program	4210	1,691,420							
192	Special Milk Program	4215								
193	School Breakfast Program	4220	535,873							
194	Summer Food Service Program	4225	275,526							
195	Child Adult Care Food Program	4226	119,429							
196	Fresh Fruits & Vegetables	4240								
197	Food Service - Other (Describe & Itemize)	4299								
198	Total Food Service		2,622,248				0			
199	TITLE I									
200	Title I - Low Income	4300	2,964,056				145,359			
201	Title I - Low Income - Neglected, Private	4305								
202	Title I - Migrant Education	4340	58,968				2,725			
203	Title I - Other (Describe & Itemize)	4399								
204	Total Title I		3,023,024	0		0	148,084			
205	TITLE IV									
206	Title IV - Safe & Drug Free Schools - Formula	4400								
207	Title IV - 21st Century Comm Learning Centers	4421								
208	Title IV - Other (Describe & Itemize)	4499								
209	Total Title IV		0	0		0	0			
210	FEDERAL - SPECIAL EDUCATION									
211	Fed - Spec Education - Preschool Flow-Through	4600	57,056				4,023			
212	Fed - Spec Education - Preschool Discretionary	4605								
213	Fed - Spec Education - IDEA - Flow Through	4620	1,107,383				67,182			
214	Fed - Spec Education - IDEA - Room & Board	4625	31,179							
215	Fed - Spec Education - IDEA - Discretionary	4630								
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
217	Total Federal - Special Education		1,195,618	0		0	71,205			
218	CTE - PERKINS									
219	CTE - Perkins - Title III E - Tech Prep	4770								
220	CTE - Other (Describe & Itemize)	4799								
221	Total CTE - Perkins		0	0			0			
222	Federal - Adult Education	4810								
223	ARRA - General State Aid - Education Stabilization	4850								
224	ARRA - Title I - Low Income	4851								
225	ARRA - Title I - Neglected, Private	4852								
226	ARRA - Title I - Delinquent, Private	4853								
227	ARRA - Title I - School Improvement (Part A)	4854								
228	ARRA - Title I - School Improvement (Section 1003g)	4855								
229	ARRA - IDEA - Part B - Preschool	4856								
230	ARRA - IDEA - Part B - Flow-Through	4857								
231	ARRA - Title IID - Technology-Formula	4860								
232	ARRA - Title IID - Technology-Competitive	4861								
233	ARRA - McKinney - Vento Homeless Education	4862								
234	ARRA - Child Nutrition Equipment Assistance	4863								
235	Impact Aid Formula Grants	4864								
236	Impact Aid Competitive Grants	4865								
237	Qualified Zone Academy Bond Tax Credits	4866								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
238	Qualified School Construction Bond Credits	4867			1,119,339					
239	Build America Bond Tax Credits	4868								
240	Build America Bond Interest Reimbursement	4869								
241	ARRA - General State Aid - Other Govt Services Stabilization	4870								
242	Other ARRA Funds - II	4871								
243	Other ARRA Funds - III	4872								
244	Other ARRA Funds - IV	4873								
245	Other ARRA Funds - V	4874								
246	ARRA - Early Childhood	4875								
247	Other ARRA Funds VII	4876								
248	Other ARRA Funds VIII	4877								
249	Other ARRA Funds IX	4878								
250	Other ARRA Funds X	4879								
251	Other ARRA Funds Ed Job Fund Program	4880								
252	Total Stimulus Programs		0	0	1,119,339	0	0	0		0
253	Race to the Top Program	4901								
254	Race to the Top - Preschool Expansion Grant	4902								
255	Title III - Immigrant Education Program (IEP)	4905								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	60,984				10,679			
257	McKinney Education for Homeless Children	4920								
258	Title II - Eisenhower Professional Development Formula	4930								
259	Title II - Teacher Quality	4932	355,226				2,574			
260	Federal Charter Schools	4960								
261	State Assessment Grants	4981								
262	Grant for State Assessments and Related Activities	4982								
263	Medicaid Matching Funds - Administrative Outreach	4991	148,036							
264	Medicaid Matching Funds - Fee-for-Service Program	4992	464,281							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,869,417	0	1,119,339	0	232,542	0		0
267	Total Receipts/Revenues from Federal Sources	4000	10,641,236	0	1,119,339	0	508,020	0	0	0
268	Total Direct Receipts/Revenues		54,615,357	6,317,670	4,169,374	3,611,490	2,635,097	2,600,970	182,081	1,001,407

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	Total Ad Valorem Taxes Levied By District		0
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes ⁹	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	Total Tuition		
41	TRANSPORTATION FEES	1400	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	2,639
66	Gain or Loss on Sale of Investments	1520	
67	Total Earnings on Investments		2,639
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	2,639
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	General State Aid - Fast Growth District Grant	3030	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
122	Total Unrestricted Grants-In-Aid		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
133	CAREER AND TECHNICAL EDUCATION (CTE)		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WECEP	3225	
137	CTE - Agriculture Education	3235	
138	CTE - Instructor Practicum	3240	
139	CTE - Student Organizations	3270	
140	CTE - Other (Describe & Itemize)	3299	
141	Total Career and Technical Education		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	
150	Adult Ed - Other (Describe & Itemize)	3499	
151	TRANSPORTATION		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	Total Transportation		
156	Learning Improvement - Change Grants	3610	
157	Scientific Literacy	3660	
158	Truant Alternative/Optional Education	3695	
159	Early Childhood - Block Grant	3705	
160	Chicago General Education Block Grant	3766	
161	Chicago Educational Services Block Grant	3767	
162	School Safety & Educational Improvement Block Grant	3775	
163	Technology - Technology for Success	3780	
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
169	Total Restricted Grants-In-Aid		0
170	Total Receipts from State Sources	3000	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)		
173	Federal Impact Aid	4001	
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		
177	Head Start	4045	
178	Construction (Impact Aid)	4050	
179	MAGNET	4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		
183	TITLE V		
184	Title V - Innovation and Flexibility Formula	4100	
185	Title V - District Projects	4105	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

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

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	
239	Build America Bond Tax Credits	4868	
240	Build America Bond Interest Reimbursement	4869	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	
242	Other ARRA Funds - II	4871	
243	Other ARRA Funds - III	4872	
244	Other ARRA Funds - IV	4873	
245	Other ARRA Funds - V	4874	
246	ARRA - Early Childhood	4875	
247	Other ARRA Funds VII	4876	
248	Other ARRA Funds VIII	4877	
249	Other ARRA Funds IX	4878	
250	Other ARRA Funds X	4879	
251	Other ARRA Funds Ed Job Fund Program	4880	
252	Total Stimulus Programs		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
260	Federal Charter Schools	4960	
261	State Assessment Grants	4981	
262	Grant for State Assessments and Related Activities	4982	
263	Medicaid Matching Funds - Administrative Outreach	4991	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	Total Receipts/Revenues from Federal Sources	4000	0
268	Total Direct Receipts/Revenues		2,639

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	13,852,500	3,683,357	615,818	656,937		8,743	1,072,357		19,889,712	21,363,000
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	1,162,171	202,626	23,862	126,485					1,515,144	0
8	Special Education Programs (Functions 1200-1220)	1200	5,162,621	1,508,686	279,466	88,683			16,654		7,056,110	7,330,000
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500	766,275	77,173	76,593	265,991		28,267	3,346		1,217,645	1,379,000
15	Summer School Programs	1600	453,436	46,467		10,049					509,952	115,000
16	Gifted Programs	1650	402,552	122,226							524,778	531,000
17	Driver's Education Programs	1700	143,712	54,090	405		39,512				237,719	210,000
18	Bilingual Programs	1800	1,597,475	444,765	94,554	59,339					2,196,133	1,959,000
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						31,800			31,800	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Total Instruction ¹⁰	1000	23,540,742	6,139,390	1,090,698	1,207,484	39,512	68,810	1,092,357	0	33,178,993	32,887,000
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	761,980	208,219	5,437	3,179					978,815	978,000
37	Guidance Services	2120	369,028	93,062							462,090	385,000
38	Health Services	2130	707,246	103,194	24,079	11,591					846,110	932,000
39	Psychological Services	2140	275,193	75,968	8,025	1,714					360,900	372,000
40	Speech Pathology & Audiology Services	2150	470,384	153,564	13,733	2,924					640,605	696,000
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	Total Support Services - Pupils	2100	2,583,831	634,007	51,274	19,408	0	0	0	0	3,288,520	3,363,000
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	904,884	181,317	887,544	291,479	35,684	(1,200)	47,678		2,347,386	2,775,000
45	Educational Media Services	2220	686,848	138,220		3,318					828,386	923,000
46	Assessment & Testing	2230	464,170	103,382	15,856						583,408	582,000
47	Total Support Services - Instructional Staff	2200	2,055,902	422,919	903,400	294,797	35,684	(1,200)	47,678	0	3,759,180	4,280,000
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			176,620	233		7,665			184,518	203,000
50	Executive Administration Services	2320	619,018	94,376	124,881	18,339		12,382			868,996	895,000
51	Special Area Administration Services	2330	757,387	119,044	51,014	27,509					954,954	430,000
52	Tort Immunity Services	2360 - 2370	70,325	18,536	91,434	15,022					195,317	160,000
53	Total Support Services - General Administration	2300	1,446,730	231,956	443,949	61,103	0	20,047	0	0	2,203,785	1,688,000

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	2,852,997	664,064	6,043	361					3,523,465	3,526,000
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
57	Total Support Services - School Administration	2400	2,852,997	664,064	6,043	361	0	0	0	0	3,523,465	3,526,000
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	124,841	23,436	577						148,854	149,000
60	Fiscal Services	2520	231,169	67,727	47,665	67,427		45,790			459,778	436,000
61	Operation & Maintenance of Plant Services	2540	93,947	21,262	32,189	2,427	144,512				294,337	559,000
62	Pupil Transportation Services	2550			779,328						779,328	836,000
63	Food Services	2560	1,250,722	176,656	8,797	1,653,808	2,242	3,774	8,615		3,104,614	3,367,000
64	Internal Services	2570									0	0
65	Total Support Services - Business	2500	1,700,679	289,081	868,556	1,723,662	146,754	49,564	8,615	0	4,786,911	5,347,000
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	0
68	Planning, Research, Development, & Evaluation Services	2620									0	0
69	Information Services	2630			6,707	2,886					9,593	8,000
70	Staff Services	2640									0	0
71	Data Processing Services	2660	148,690	22,539	633,303	137,176	19,068		16,474		977,250	1,139,000
72	Total Support Services - Central	2600	148,690	22,539	640,010	140,062	19,068	0	16,474	0	986,843	1,147,000
73	Other Support Services (Describe & Itemize)	2900	1,026			76					1,102	0
74	Total Support Services	2000	10,789,855	2,264,566	2,913,232	2,239,469	201,506	68,411	72,767	0	18,549,806	19,351,000
75	COMMUNITY SERVICES (ED)	3000	728,816	119,278	214,468	71,678	5,985		3,225		1,143,450	720,000
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110						24,000			24,000	16,000
79	Payments for Special Education Programs	4120			178,305			171,058			349,363	250,000
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140						172,588			172,588	220,000
82	Payments for Community College Programs	4170			(483)						(483)	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
84	Total Payments to Other Govt Units (In-State)	4100			177,822			367,646			545,468	486,000
85	Payments for Regular Programs - Tuition	4210									0	0
86	Payments for Special Education Programs - Tuition	4220									0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270						38,281			38,281	0
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						38,281			38,281	0
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	0
102	Total Payments to Other Govt Units	4000			177,822			405,927			583,749	486,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures		35,059,413	8,523,234	4,396,220	3,518,631	247,003	543,148	1,168,349	0	53,455,998	53,444,000
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,159,359	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530					1,476				1,476	7,000
124	Operation & Maintenance of Plant Services	2540	2,936,198	484,377	633,190	1,132,237	77,582				5,263,584	5,604,000
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	Total Support Services - Business	2500	2,936,198	484,377	633,190	1,132,237	79,058	0	0	0	5,265,060	5,611,000
128	Other Support Services (Describe & Itemize)	2900									0	0
129	Total Support Services	2000	2,936,198	484,377	633,190	1,132,237	79,058	0	0	0	5,265,060	5,611,000
130	COMMUNITY SERVICES (O&M)	3000									0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	0
134	Payments for Special Education Programs	4120									0	0
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	0
143	Tax Anticipation Notes	5120									0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
145	State Aid Anticipation Certificates	5140									0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	Total Direct Disbursements/Expenditures		2,936,198	484,377	633,190	1,132,237	79,058	0	0	0	5,265,060	5,611,000
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,052,610	
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	0
158	Payments for Special Education Programs	4120									0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	1,691,000
164	Tax Anticipation Notes	5120									0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
166	State Aid Anticipation Certificates	5140									0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	1,691,000
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,700,978			1,700,978	0
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
170								2,942,539			2,942,539	2,450,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						6,732			6,732	9,000
172	Total Debt Services	5000			0			4,650,249			4,650,249	4,150,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			4,650,249			4,650,249	4,150,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(480,875)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	56,375	7,766	3,318,599						3,382,740	3,518,000
183	Other Support Services (Describe & Itemize)	2900									0	0
184	Total Support Services	2000	56,375	7,766	3,318,599	0	0	0	0	0	3,382,740	3,518,000
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	0
189	Payments for Special Education Programs	4120									0	0
190	Payments for Adult/Continuing Education Programs	4130									0	0
191	Payments for CTE Programs	4140									0	0
192	Payments for Community College Programs	4170									0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	0
200	Tax Anticipation Notes	5120									0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
202	State Aid Anticipation Certificates	5140									0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) ¹¹										0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		56,375	7,766	3,318,599	0	0	0	0	0	3,382,740	3,518,000
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										228,750	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		323,640							323,640	538,000
216	Pre-K Programs	1125		191,370							191,370	0
217	Special Education Programs (Functions 1200-1220)	1200		333,252							333,252	337,000
218	Special Education Programs - Pre-K	1225									0	0
219	Remedial and Supplemental Programs - K-12	1250									0	0
220	Remedial and Supplemental Programs - Pre-K	1275									0	0
221	Adult/Continuing Education Programs	1300									0	0
222	CTE Programs	1400									0	0
223	Interscholastic Programs	1500		51,115							51,115	55,000
224	Summer School Programs	1600		11,769							11,769	4,000
225	Gifted Programs	1650		5,476							5,476	6,000
226	Driver's Education Programs	1700		2,093							2,093	2,000
227	Bilingual Programs	1800		60,484							60,484	57,000
228	Truants' Alternative & Optional Programs	1900									0	0
229	Total Instruction	1000		979,199							979,199	999,000
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		12,103							12,103	9,000
233	Guidance Services	2120		5,080							5,080	4,000
234	Health Services	2130		106,633							106,633	118,000
235	Psychological Services	2140		3,738							3,738	5,000
236	Speech Pathology & Audiology Services	2150		6,269							6,269	7,000
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
238	Total Support Services - Pupils	2100		133,823							133,823	143,000
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		49,902							49,902	38,000
241	Educational Media Services	2220		93,338							93,338	99,000
242	Assessment & Testing	2230		17,981							17,981	3,000
243	Total Support Services - Instructional Staff	2200		161,221							161,221	140,000
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	0
246	Executive Administration Services	2320		42,922							42,922	49,000

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
247	Service Area Administrative Services	2330		69,113							69,113	18,000
248	Claims Paid from Self Insurance Fund	2361									0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	0
250	Unemployment Insurance Pymts	2363									0	0
251	Insurance Payments (Regular or Self-Insurance)	2364									0	0
252	Risk Management and Claims Services Payments	2365									0	0
253	Judgment and Settlements	2366									0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		11,283							11,283	0
255	Reciprocal Insurance Payments	2368									0	0
256	Legal Services	2369									0	0
257	Total Support Services - General Administration	2300		123,318							123,318	67,000
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		188,726							188,726	177,000
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
261	Total Support Services - School Administration	2400		188,726							188,726	177,000
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		1,798							1,798	2,000
264	Fiscal Services	2520		36,748							36,748	37,000
265	Facilities Acquisition & Construction Services	2530									0	0
266	Operation & Maintenance of Plant Services	2540		461,661							461,661	442,000
267	Pupil Transportation Services	2550		9,273							9,273	8,000
268	Food Services	2560		196,368							196,368	207,000
269	Internal Services	2570									0	0
270	Total Support Services - Business	2500		705,848							705,848	696,000
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	0
273	Planning, Research, Development, & Evaluation Services	2620									0	0
274	Information Services	2630									0	0
275	Staff Services	2640									0	0
276	Data Processing Services	2660		12,232							12,232	0
277	Total Support Services - Central	2600		12,232							12,232	0
278	Other Support Services (Describe & Itemize)	2900		79							79	0
279	Total Support Services	2000		1,325,247							1,325,247	1,223,000
280	COMMUNITY SERVICES (MR/SS)	3000		117,554							117,554	122,000
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	0
283	Payments for Special Education Programs	4120									0	0
284	Payments for CTE Programs	4140									0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	0
289	Tax Anticipation Notes	5120									0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
291	State Aid Anticipation Certificates	5140									0	0
292	Other (Describe & Itemize)	5150									0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			2,422,000				0			2,422,000	2,344,000
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										213,097	
297												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			46,564	23,487	10,142,330		8,980		10,221,361	9,025,000
302	Other Support Services (Describe & Itemize)	2900									0	0
303	Total Support Services	2000	0	0	46,564	23,487	10,142,330	0	8,980	0	10,221,361	9,025,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	0
307	Payments for Special Education Programs	4120									0	0
308	Payments for CTE Programs	4140									0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	46,564	23,487	10,142,330	0	8,980	0	10,221,361	9,025,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,620,391)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			592,041						592,041	638,000
321	Unemployment Insurance Payments	2363			61,557						61,557	35,000
322	Insurance Payments (Regular or Self-Insurance)	2364			327,175						327,175	280,000
323	Risk Management and Claims Services Payments	2365									0	0
324	Judgment and Settlements	2366									0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
326	Reciprocal Insurance Payments	2368									0	0
327	Legal Services	2369									0	0
328	Property Insurance (Buildings & Grounds)	2371									0	0
329	Vehicle Insurance (Transportation)	2372									0	0
330	Total Support Services - General Administration	2000	0	0	980,773	0	0	0	0	0	980,773	953,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	0
333	Payments for Special Education Programs	4120									0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
339	Other Interest or Short-Term Debt	5150									0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	0	980,773	0	0	0	0	0	980,773	953,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,634	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									0	0
349	Operation & Maintenance of Plant Services	2540									0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	0
355	Payments to Special Education Programs	4120									0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,639	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	10,069,002		10,069,002		0
5	Operations & Maintenance	2,188,221		2,188,221		0
6	Debt Services **	2,844,934		2,844,934		0
7	Transportation	1,475,282		1,475,282		0
8	Municipal Retirement	737,659		737,659		0
9	Capital Improvements	0		0		0
10	Working Cash	147,594		147,594		0
11	Tort Immunity	491,867		491,867		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	737,642		737,642		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	18,692,201	0	18,692,201	0	0
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt
31	2014 Bond	03/31/14	5,900,000	1	4,100,000			2,180,000	1,920,000	1,826,198
32									0	
33	2016 QSCB Bond	07/25/16	10,200,000	6	9,930,000				9,930,000	9,930,000
34	2017B QSCB Bond	06/06/17	19,620,000	6	19,620,000				19,620,000	19,620,000
35	2017C Bond	06/06/17	760,000	6	490,000			270,000	220,000	220,000
36	2019 Bond	08/06/19	5,700,000	1		5,700,000			5,700,000	5,700,000
37	Capital Lease - Technology Equipment	08/15/16	745,561	7	188,448			188,448	0	
38	Capital Lease - Chromebooks	08/15/17		7	60,436			29,739	30,697	30,697
39	Capital Lease - Chromebooks	06/01/18		7	104,714			51,221	53,493	53,493
40	Capital Lease - Chromebooks	07/15/19	325,575	7		325,575		86,173	239,402	239,402
41	Capital Lease - Technology Equipment	07/15/19	640,015	7		640,015		136,958	503,057	503,057
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			43,891,151		34,493,598	6,665,590	0	2,942,539	38,216,649	38,122,847
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other Capital Leases				
53	2. Funding Bonds	5. Tort Judgment Bonds				8. Other				
54	3. Refunding Bonds	6. Building Bonds				9. Other				
55										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2019							0				
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100						
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					400	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	0	0	0	400	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000					400	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	0	0	0	400	
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730		0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
33						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
45												
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
47												
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	240,859			240,859						240,859
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	86,148,271			86,148,271	50	33,678,355	1,652,687		35,331,042	50,817,229
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,768,026	10,034		4,778,060	20	1,985,146	194,652		2,179,798	2,598,262
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	22,466,774	683,975		23,150,749		19,780,119	522,072		20,302,191	2,848,558
13	5 Yr Schedule	252	1,286,248	39,512	25,871	1,299,889		1,213,379	37,060	25,871	1,224,568	75,321
14	3 Yr Schedule	253	2,110,486			2,110,486		2,110,486			2,110,486	0
15	Construction in Progress	260	75,238	9,810,108	75,238	9,810,108						9,810,108
16	Total Capital Assets	200	117,095,902	10,543,629	101,109	127,538,422	10	58,767,485	2,406,471	25,871	61,148,085	66,390,337
17	Non-Capitalized Equipment	700				1,177,329			117,733			
18	Allowable Depreciation							2,524,204				

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	53,455,998	
9	O&M	Expenditures 15-22, L151	Total Expenditures		5,265,060	
10	DS	Expenditures 15-22, L174	Total Expenditures		4,650,249	
11	TR	Expenditures 15-22, L210	Total Expenditures		3,382,740	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		2,422,000	
13	TORT	Expenditures 15-22, L342	Total Expenditures		980,773	
14	Total Expenditures				\$	70,156,820
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		1,515,144	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		509,952	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		31,800	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,134,240	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		583,749	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		247,003	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		1,168,349	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		79,058	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,942,539	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		191,370	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		11,769	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		117,554	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay		0	
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment		0	
77	Total Deductions for OEPP Computation (Sum of Lines 18 - 76)				\$	8,532,527
78	Total Operating Expenses Regular K-12 (Line 14 minus Line 77)					61,624,293
79	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					4,441.20
80	Estimated OEPP (Line 78 divided by Line 79)				\$	13,875.60
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$		0
86	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
87	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
88	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0
89	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0
90	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0
91	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0
92	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0
93	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0
94	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0
95	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			64,754
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			56,542
97	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			43,021
98	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			0
99	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			0
100	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)			7,118
101	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)			0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals			45,669
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts			0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts			0
105	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			0
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education			215,871
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education			0
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed			0
109	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast			39,227
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative			0
111	ED-O&M	Revenues 9-14, L148,Col C,D	3370 Driver Education			39,207
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation			2,020,384
113	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants			0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy			0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education			0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant			0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success			0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools			0
121	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects			50,000
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999 Other Restricted Revenue from State Sources			109,441
123	ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)			(2,546,464)
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			3,047,297
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100 Total Title V			0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200 Total Food Service			2,622,248
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I			3,171,108
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV			0
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,174,565
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			31,179
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins			0
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments			1,119,339
159	ED	Revenues 9-14, L253, Col C	4901 Race to the Top			0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant			0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			71,663
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children			0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality			357,800
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools			0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants			0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			148,036
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			464,281
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			2,311,437
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***			414,065
175	Total Deductions for PCTC Computation Line 85 through Line 173				\$	15,077,788
176	Net Operating Expense for Tuition Computation (Line 78 minus Line 175)					46,546,505
177	Total Depreciation Allowance (from page 26, Line 18, Col I)					2,524,204
178	Total Allowance for PCTC Computation (Line 176 plus Line 177)					49,070,709
179	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					4,441.20
180	Total Estimated PCTC (Line 178 divided by Line 179) *				\$	11,048.98
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Instructions:

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

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

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

1. In column (A) enter the **name** of the **Fund-Function-Object** of the account where the payment was made on each contract in the current year.
2. In column (B) enter the **number** of the **Fund-Function-Object** of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600
3. In Column (C) enter the **name of the Company** that is listed on the contract.
4. In column (D) enter the **total amount paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2022.

Indirect Cost Plan
(double click to view)

Fund-Function-Object Chart
(double click)

[illegible]

[illegible]

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)					0		
8	Fiscal Services (1-2520) and (5-2520)					4,000		
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					145,397		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					1,662,605		
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					151,115		
12	Internal Services (1-2570) and (5-2570)					0		
13	Staff Services (1-2640) and (5-2640)					0		
14	Data Processing Services (1-2660) and (5-2660)					11,426		
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			33,026,323		33,026,323	
20	Support Services:							
21	Pupil	2100			3,422,343		3,422,343	
22	Instructional Staff	2200			3,837,039		3,837,039	
23	General Admin.	2300			3,307,876		3,307,876	
24	School Admin	2400			3,712,191		3,712,191	
25	Business:							
26	Direction of Business Spt. Srv.	2510	150,652	0	150,652	0		
27	Fiscal Services	2520	492,526	4,000	492,526	4,000		
28	Oper. & Maint. Plant Services	2540		5,797,488	5,652,091	145,397		
29	Pupil Transportation	2550		4,171,341		4,171,341		
30	Food Services	2560		1,627,520		1,627,520		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		9,593		9,593		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	942,514	11,426	942,514	11,426		
38	Other:	2900		1,181		1,181		
39	Community Services	3000		1,251,794		1,251,794		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(320,797)		(320,797)	
41	Total			1,585,692	59,859,318	7,237,783	54,207,227	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,585,692	Total Indirect Costs:	7,237,783	
44				Total Direct Costs:	59,859,318	Total Direct Costs:	54,207,227	
45				= 2.65%		= 13.35%		
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97-001</i>)				
3	Fiscal Year Ending June 30, 2020				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Kankakee School District #111				
7	32-046-1110-25				
8	<input type="checkbox"/> Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
10	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits	X	X		
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services	X	X		
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation	X	X		
31	Vocational Education Cooperatives	X	X		
32	All Other Joint/Cooperative Agreements	X	X		
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	SOURCING					
2	(7-0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	Employee Benefit Cooperative					
15						
16						
17						
18	Employee Benefit Cooperative					
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Illinois Central					
31	Kankakee Area Career Center					
32	IGA Kankakee Park District; IGA-YMCA					
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name:

Kankakee School District #111

RCDT Number:

32-046-1110-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	868,996		0	868,996	865,000			865,000
2. Special Area Administration Services	2330	954,954		0	954,954	902,000			902,000
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	148,854	0	0	148,854	155,000			155,000
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,972,804	0	0	1,972,804	1,922,000	0	0	1,922,000
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020									-3%

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

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

☐

The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020

☐

The district will amend their budget to become in compliance with the limitation.

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

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

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

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

School District Name: Kankakee School District #111

RCDT Number: 32-046-1110-25

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	592,041							592,041	592,041
Unemployment Insurance Payments	2363	61,557							61,557	61,557
Insurance Payments (Regular or Self-Insurance)	2364	327,175							327,175	327,175
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements	2366	0								0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0								0
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		980,773	0	0	0	0	0	0	980,773	980,773

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

Inserting Tab into Existing AFR

1. Open both the combined worksheet/crosswalk and your AFR.

2. On the combined worksheet/crosswalk; hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."

Linking Example

For the district name, click on cell J6; type "="; click on "Cover" tab; click on cell A17; hit Enter. For the RCDT, click on cell J7; type "="; click on "Cover" tab; click on cell A13; hit Enter.

The following (blue) cells will need linked: J6, J7, E12-E17, F15, E57-E67

3. In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

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

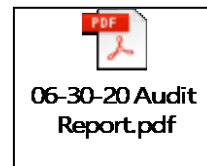
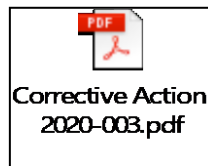
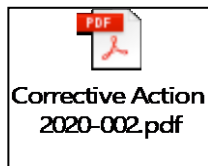
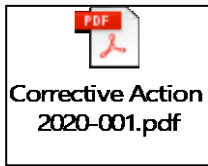
Type Below.

1. AuditCheck tab, error message #8 - difference is due to capital lease proceeds, which are input on P8 in function 7990.
2. #1690-Other Food Services: (1) Catering \$42,396; \$3,844 Misc. Food Service = \$46,240
3. #1829-Sales Other: (1) \$7,118 Other Sales
4. #1993- Other Local Fees: (2) \$7,556 Other Fees-Custodial
5. #1999-Other Local Revenue: (1) \$111,545 various rebates from Staples, Sprint, and P-Card; local grants
6. #3999-Other Restricted Revenue from State Sources: (1) \$74,913 Advanced Placement Class; \$8,718 State Foster Grandparents; (\$2895) Other
7. #3999-Other Restricted Revenue from State Sources: (5) \$28,705 Other State Revenues
8. #4090-Other Restricted Grants-in-Aid Received Directly from Federal Government: (1) \$225,355 Foster Grandparents
#4090-Other Restricted Grants-in-Aid Received Directly from Federal Government: (5) \$261,555 Headstart; \$13,923 Foster Grandparents
9. =\$275,478
10. #2900-Education Fund: Other Support Services: (1) \$1,026- Classified Salaries
11. #2900-Education Fund: Other Support Services: (4) \$76- Supplies
12. #5400- Debt Service: Debt Services- Other: (6) \$6,732 Dues and Fees
13. #2900-MR/SS: Other Support Services: (2) \$64 FICA; \$15 Medicare=\$79

32-046-1110-25

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	54,615,357	6,317,670	3,611,490	182,081	64,726,598
9	Direct Expenditures	53,455,998	5,265,060	3,382,740		62,103,798
10	Difference	1,159,359	1,052,610	228,750	182,081	2,622,800
11	Fund Balance - June 30, 2019	4,062,632	4,189,219	2,208,545	5,356,639	15,817,035
12	<div style="text-align: center;"> Balanced - no deficit reduction plan is required. </div>					
13						
14						
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Kankakee School District #111	RCDT NUMBER 32-046-1110-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005281	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Geneva Walters		NAME AND ADDRESS OF AUDIT FIRM SKDO, P.C. 1605 North Convent Bourbonnais	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 240 Warren Avenue Kankakee 60901		E-MAIL ADDRESS: carmenh@skdocpa.com	
		NAME OF AUDIT SUPERVISOR Carmen Huizenga	
		CPA FIRM TELEPHONE NUMBER 815-937-1997	FAX NUMBER 815-935-0360

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- ☒ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☒ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☒ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☒ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☒ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☒ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☒ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☒ Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter

Kankakee School District #111
32-046-1110-25
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

- ☒ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☒ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☒ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☒ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
 - Verify or reconcile on reconciliation worksheet.
- ☒ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11.
 It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
 Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- ☒ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse
<https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ☒ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including receipt/revenue and expenditure/disbursement amounts.
- ☒ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
 - discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☒ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
 Project year runs from October 1 to September 30, so projects will cross fiscal years;
 This means that audited year revenues will include funds from both the prior year and current year projects.
- ☒ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☒ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☒ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☒ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
 - The value is determined from the following, **with each item on a separate line**:
 - ☐ * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
 Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
 Districts should track separately through year; no specific report available from ISBE
 Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - **The two commodity programs should be reported on separate lines on the SEFA.**
 Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
 CFDA number: 10.582
- ☒ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☒ 19. Obligations and Encumbrances are included where appropriate.
- ☒ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☒ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☒ 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- ☒ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Kankakee School District #111
32-046-1110-25
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

- ☒ 24. Basis of Accounting
- ☒ 25. Name of Entity
- ☒ 26. Type of Financial Statements
- ☒ 27. Subrecipient information (**Mark "N/A" if not applicable**)
- ☐ na * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- ☒ 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- ☒ 29. **All** Summary of Auditor Results questions have been answered.
- ☒ 30. All tested programs **and** amounts are listed.
- ☒ 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- ☒ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☒ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☒ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☒ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ na 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ na 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ na 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- ☒ 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Kankakee School District #111
32-046-1110-25**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2020
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 12,268,595
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		151,115
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(464,281)
AFR TOTAL FEDERAL REVENUES:		\$ 11,955,429

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Less: QSCB Credits (Acct #4867)	\$ (1,119,339)
Plus: Admin Outreach assessment not recorded on cash basis financials	\$ 6,168

ADJUSTED AFR FEDERAL REVENUES	\$ 10,842,258
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 10,842,258

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 10,842,258
--------------------------------	---------------

DIFFERENCE:	\$ -
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Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
US DEPARTMENT OF EDDUCATION										0	
<u>Pass-through from Illinois State Board of Education</u>										0	
Title I-Low Income (M)	84.010A	2020-4300	0	2,034,782	0	n/a	2,492,976	n/a	650,000	3,142,976	3,245,408
Title I-Low Income (M)	84.010A	2019-4300	2,014,780	931,693	2,806,504	n/a	139,969	n/a	0	2,946,473	3,226,702
Title I-School Improvement Accountability (M)	84.010A	2020-4331-20	0	0	0	n/a	140	n/a	0	140	143,780
Title I-School Improvement Accountability (M)	84.010A	2019-4331-19	0	142,940	9,627	n/a	133,313	n/a	0	142,940	206,827
<i>Total CFDA 84.010A (M)</i>			<i>2,014,780</i>	<i>3,109,415</i>	<i>2,816,131</i>		<i>2,766,398</i>		<i>650,000</i>	<i>6,232,529</i>	
Title I-Migrant Education	84.011A	2020-4340-01	0	0	0	n/a	8,209	n/a	62,000	70,209	71,090
Title I-Migrant Education	84.011A	2019-4340-01	0	61,078	662	n/a	60,416	n/a	0	61,078	71,090
<i>Total CFDA 84.011A</i>			<i>0</i>	<i>61,078</i>	<i>662</i>		<i>68,625</i>		<i>62,000</i>	<i>131,287</i>	
Title I-Migrant Incentive Grant	84.144F	2020-4341	0	0	0	n/a	0	n/a	995	995	995
Title I-Migrant Incentive Grant	84.144F	2019-4341	0	615	0	n/a	615	n/a	0	615	615
<i>Total CFDA 84.144F</i>			<i>0</i>	<i>615</i>	<i>0</i>		<i>615</i>		<i>995</i>	<i>1,610</i>	
Title III-Language Inst Prog-Limited Eng LIPLP	84.365A	2020-4909	0	42,664	0	n/a	61,650	n/a	15,000	76,650	81,400
Title III-Language Inst Prog-Limited Eng LIPLP	84.365A	2019-4909	54,485	28,999	71,172	n/a	12,312	n/a		83,484	88,717
<i>Total CFDA 84.365A</i>			<i>54,485</i>	<i>71,663</i>	<i>71,172</i>		<i>73,962</i>		<i>15,000</i>	<i>160,134</i>	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
Title II-Supporting Effective Instruction	84.367A	2020-4932	0	246,178	0	n/a	342,716	n/a	10,000	352,716	354,852
Title II-Supporting Effective Instruction	84.367A	2019-4932	196,458	111,622	265,702	n/a	42,378	n/a	0	308,080	341,326
<i>Total CFDA 84.367A</i>			<i>196,458</i>	<i>357,800</i>	<i>265,702</i>		<i>385,094</i>		<i>10,000</i>	<i>660,796</i>	
										0	
<i>Special Education Cluster (IDEA)</i>										0	
Special Ed-Preschool Flow Through	84.173A	2020-4600	0	12,202	0	n/a	18,018	n/a	10,500	28,518	29,789
Special Ed-Preschool Flow Through	84.173A	2019-4600	6,886	48,877	30,966	n/a	24,797	n/a	0	55,763	62,766
<i>Total CFDA 84.173A</i>			<i>6,886</i>	<i>61,079</i>	<i>30,966</i>		<i>42,815</i>		<i>10,500</i>	<i>84,281</i>	
Special Ed-IDEA Flow Through	84.027A	2020-4620	0	683,365	0	n/a	1,002,137	n/a	275,000	1,277,137	1,814,672
Special Ed-IDEA Flow Through	84.027A	2019-4620	747,402	491,200	1,098,285	n/a	140,317	n/a	0	1,238,602	1,458,238
Special Ed-IDEA Flow Through	84.027A	2019-4625-XC	11,747	31,179	0	n/a	31,179	n/a	0	31,179	n/a
<i>Total CFDA 84.027A</i>			<i>759,149</i>	<i>1,205,744</i>	<i>1,098,285</i>		<i>1,173,633</i>		<i>275,000</i>	<i>2,546,918</i>	
<i>Total Special Education Cluster (IDEA) Cluster</i>			<i>766,035</i>	<i>1,266,823</i>	<i>1,129,251</i>		<i>1,216,448</i>		<i>285,500</i>	<i>2,631,199</i>	
Total pass-through from Illinois State Board of Education			3,031,758	4,867,394	4,282,918		4,511,142		1,023,495	9,817,555	
TOTAL US DEPARTMENT OF EDUCATION			3,031,758	4,867,394	4,282,918		4,511,142		1,023,495	9,817,555	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
US DEPARTMENT OF HEALTH AND HUMAN SERVICES										0	
<u>Direct from US Department of Health and Human Services</u>										0	
Head Start Cluster (M)										0	
Head Start (M)	93.600	05CH01019704	2,170,816	709,409	2,364,640	n/a	515,585	n/a	0	2,880,225	n/a
Head Start (M)	93.600	05CH01019705	0	2,098,610	0	n/a	2,311,394	n/a	0	2,311,394	n/a
<i>Total CFDA 93.600 (M)</i>			<i>2,170,816</i>	<i>2,808,019</i>	<i>2,364,640</i>		<i>2,826,979</i>		<i>0</i>	<i>5,191,619</i>	
<u>Total direct from US Department of Health and Human Services</u>			<u>2,170,816</u>	<u>2,808,019</u>	<u>2,364,640</u>		<u>2,826,979</u>		<u>0</u>	5,191,619	
<u>Pass-through from Illinois Department of Public Health</u>										0	
Title XX Community Grants	93.667	86380030G	35,698	0	35,698	n/a	0	n/a	0	35,698	n/a
MCH Block Grant	93.994	96380030G	79,576	0	79,576	n/a	0	n/a	0	79,576	n/a
<u>Total pass-through from Illinois Department of Public Health</u>			<u>115,274</u>	<u>0</u>	<u>115,274</u>		<u>0</u>		<u>0</u>	115,274	
<u>Pass-through from Illinois Healthcare & Family Services</u>										0	
Medical Assistance Program	93.778	Jul'19-Jun'20	0	114,267	0	n/a	168,235	n/a	0	168,235	n/a
Medical Assistance Program	93.778	Jul' 18-Jun'19	118,696	39,937	158,634	n/a	0	n/a	0	158,634	n/a
<i>Total CFDA 93.778</i>			<i>118,696</i>	<i>154,204</i>	<i>158,634</i>		<i>168,235</i>		<i>0</i>	<i>326,869</i>	
<u>Total pass-through from Illinois Healthcare & Family Services</u>			<u>118,696</u>	<u>154,204</u>	<u>158,634</u>		<u>168,235</u>		<u>0</u>	326,869	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
<u>Pass-through from Illinois Department of Human Services</u>										0	
COVID-19 Rehabilitation Services	84.126		0	16,150	0	n/a	16,150	n/a	0	16,150	n/a
<u>Total pass-through from Illinois Department of Human Services</u>			<u>0</u>	<u>16,150</u>	<u>0</u>		<u>16,150</u>		<u>0</u>	16,150	
										0	
										0	
										0	
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,404,786	2,978,373	2,638,548		3,011,364		0	5,649,912	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE										0	
<u>Direct from Corporation for National and Community Service</u>										0	
Foster Grandparents	94.011	17SFNIL001	268,501	223,128	287,746	n/a	288,460	n/a	0	576,206	n/a
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			268,501	223,128	287,746		288,460		0	576,206	
										0	
US DEPARTMENT OF AGRICULTURE										0	
<u>CFDA 10.558</u>										0	
<u>Pass-through from Day Care Resources</u>										0	
Child and Adult Care Food Program	10.558	n/a	0	4,091	0	n/a	4,091	n/a	0	4,091	n/a
<u>Pass-through from Illinois State Board of Education</u>										0	
Child and Adult Care Food Program	10.558	2020-4226	0	88,583	0	n/a	88,583	n/a	0	88,583	n/a
Child and Adult Care Food Program	10.558	2019-4226	41,704	26,755	41,704	n/a	26,755	n/a	0	68,459	n/a
<u>Total pass-through from Illinois State Board of Education</u>			<u>41,704</u>	<u>115,338</u>	<u>41,704</u>		<u>115,338</u>		<u>0</u>	157,042	
<u>Total CFDA 10.558</u>			<u>41,704</u>	<u>119,429</u>	<u>41,704</u>		<u>119,429</u>		<u>0</u>	161,133	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
<u>Child Nutrition Cluster</u>										0	
<u>Pass-through from Illinois State Board of Education</u>										0	
National School Lunch Program	10.555	2020-4210	0	1,278,598	0	n/a	1,278,598	n/a	0	1,278,598	n/a
National School Lunch Program	10.555	2019-4210	1,793,843	412,822	1,793,843	n/a	412,822	n/a	0	2,206,665	n/a
Food Donation (Commodities, non-cash)	10.555	32046111025	232,276	151,115	232,276	n/a	151,115	n/a	0	383,391	n/a
<i>Total CFDA 10.555</i>			<i>2,026,119</i>	<i>1,842,535</i>	<i>2,026,119</i>		<i>1,842,535</i>		<i>0</i>	<i>3,868,654</i>	
School Breakfast Program	10.553	2020-4220	0	403,203	0	n/a	403,203	n/a	0	403,203	n/a
School Breakfast Program	10.553	2019-4220	562,762	132,670	562,762	n/a	132,670	n/a	0	695,432	n/a
<i>Total CFDA 10.553</i>			<i>562,762</i>	<i>535,873</i>	<i>562,762</i>		<i>535,873</i>		<i>0</i>	<i>1,098,635</i>	
Summer Food Service Program	10.559	2020-4225	0	275,526	0	n/a	275,526	n/a	0	275,526	n/a
<u>Total Child Nutrition Cluster</u>			<u>2,588,881</u>	<u>2,653,934</u>	<u>2,588,881</u>		<u>2,653,934</u>		<u>0</u>	5,242,815	
TOTAL US DEPARTMENT OF AGRICULTURE			2,630,585	2,773,363	2,630,585		2,773,363		0	5,403,948	
										0	
TOTAL FEDERAL AWARDS			8,335,630	10,842,258	9,839,797		10,584,329		1,023,495	21,447,621	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Kankakee School District #111
32-046-1110-25
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Kankakee School District 111 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Kankakee School District 111 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$151,115	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash \$151,115

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

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

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse-GAAP basis, Qualified-Regulatory Basis
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

 X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - Grants to Local Educational Agencies	2,766,398
93.600	Head Start Cluster	2,826,979
Total Amount Tested as Major		\$5,593,377

Total Federal Expenditures for 7/1/19-6/30/20

\$10,584,329

% tested as Major

52.85%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

 YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

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

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list

the name of the cluster.

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 001 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2016

3. Criteria or specific requirement

Revenues should be recorded in accordance with the Illinois State Board of Education (ISBE) Title 23 of the Illinois Administrative Code, Part 100.

4. Condition

The District recorded revenues in incorrect accounts. Audit adjustments were posted to correct the classifications.

5. Context¹²

Audit adjustments were recorded to reclassify approximately \$2 million of revenues.

6. Effect

Prior to audit adjustments, the financial statements were materially incorrect, which could impact decision-making by management and the board related to budgeting and spending, as well as compliance.

7. Cause

The account classifications were not reviewed thoroughly to detect and prevent misclassifications.

8. Recommendation

The District should be familiar with and refer to Title 23 of the Illinois Administrative Code, Part 100, when classifying revenues. The revenues should be recorded in the proper fund and revenue account.

9. Management's response¹³

A corrective action plan has been prepared and is included in the Opinion-Notes tab of this report.

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2020- 002** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2019

3. Criteria or specific requirement

A capital asset listing should be maintained by the District that includes cost, purchase date, description, and amount to support the balance reported in the General Fixed Asset Account Group.

4. Condition

A District-wide capital asset listing is partially completed, but does not yet contain all capital assets of the District and therefore does not support the balance reported in the General Fixed Asset Account Group.

5. Context¹²

6. Effect

The auditor's opinion is qualified for the General Fixed Asset Account Group.

7. Cause

The District began compiling the list of capital assets during fiscal year 2020 but has not completed the list.

8. Recommendation

A corrective action plan has been prepared and is included in the Opinion-Notes tab of this report.

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2020- 003	2. THIS FINDING IS:	<input checked="checked" type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year?	Year originally reported? _____
3. Federal Program Name and Year:		Title I—Grants to Local Educational Agencies Fed Award No. S010A190013			
4. Project No.:	2020-4300	5. CFDA No.:	84.010		
6. Passed Through:	Illinois State Board of Education				
7. Federal Agency:	US Department of Education				
8. Criteria or specific requirement (including statutory, regulatory, or other citation) 2 CFR Section 200.430(i)(1)(vii): Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.					
9. Condition¹⁵ The District does not have a method for documenting time and effort for salaries charged both to a Federal award and state/local sources.					
10. Questioned Costs¹⁶ None					
11. Context¹⁷ An employee was charged 50% to Title I and 50% to local funds. The amount of salaries and related benefits charged to Title I was \$42,693.					
12. Effect The District is not in compliance with the Uniform Guidance related to time and effort documentation under allowable cost principles.					
13. Cause The District was unaware of the specific requirements related to time and effort documentation for salaries charged both to a Federal award and state/local sources.					
14. Recommendation The District should review the Uniform Guidance along with the applicable Compliance Supplement to determine which cost principles apply to each grant for time and effort documentation, and implement the appropriate procedures.					
15. Management's response¹⁸ A corrective action plan has been prepared and is included in the Opinion-Notes tab of this report.					

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Kankakee School District #111
32-046-1110-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2019-001	District recorded revenues in the incorrect account and expenditures in the incorrect function or object.	Audit adjustments related to reclassification of expenditures were not material for the 2020 audit. However, material misclassifications in revenues were noted during the 2020 audit. See Finding 2020-001.
2019-002	Fiscal year 2018 audit adjustments were not posted correctly to the general ledger, causing beginning fund balances to be misstated prior to audit adjustments.	Beginning fund balances were materially correct for fiscal year ending June 30, 2020.
2019-003	Accurate reconciliations were not prepared timely for cash and investments during fiscal year 2019, which resulted in material audit adjustments and delayed the issuance of the audit	Reconciliations were prepared accurately and timely for cash and investments during fiscal year 2020.
2019-004	A District-wide capital asset listing is not being maintained that includes cost, purchase date, description, and amount to support the balance reported in the General Fixed Asset Account Group.	The District has a partial list of capital assets and has been adding new items during fiscal year 2020, but the list is not yet complete. See Finding 2020-002.
2019-005	The District does not have a method for documenting time and effort for salaries charged to more than one Federal award.	The District has implemented methods for documenting time and effort for salaries charged to more than one Federal award.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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