

JACKSONVILLE
SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

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

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

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

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>	
School District/Joint Agreement Number: 01-069-1170-22				Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.	
County Name: Morgan				Name of Audit Manager: Suzanne Steckel	
Name of School District/Joint Agreement: Jacksonville School District No. 117				Address: 1395 Lincoln Ave.	
Address: 211 W. State St.				City: Jacksonville	State: IL
City: Jacksonville				Zip Code: 62650	Zip Code: 62650
Email Address: ihadjan@isd117.org				Phone Number: 217-245-5121	Fax Number: 217-243-3356
Zip Code: 62650				IL License Number (9 digit): 066-004993	Expiration Date: 11/30/2021
				Email Address: ss Steckel@zescpa.com	
<p align="center">Annual Financial Report</p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center">Single Audit Status:</p> <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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?			
<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): Steven Ptacek		Township Treasurer Name (type or print): _____		Regional Superintendent/Cook ISC Name (Type or Print): _____	
Email Address: sptacek@isd117.org		Email Address: _____		Email Address: _____	
Telephone: 217-243-9411	Fax Number: 217-243-6844	Telephone: _____	Fax Number: _____	Telephone: _____	Fax Number: _____
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 \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. 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.
4. **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.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) 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.
 - b) 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.
 - c) 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](#)
6. **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.
7. **Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)			1			\$1
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$1

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Zumbahlen, Eyth, Surratt, Foote, & Flynn LTD
Name of Audit Firm (print)

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

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

11/18/2020
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2019												
8											Equalized Assessed Valuation (EAV):		425,624,736
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.033224		+ 0.007102		+ 0.001947		= 0.042270		0.000401		
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	46,176,100			36,842,252			9,333,848			33,444,791			
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,										58,736,214		
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)										Acct		
37	Outstanding:.....										511 39,790,000		
38													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54	Alternate Revenue Source Bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirement out of other source funds, such as School Facility Occupation Tax Proceeds.												
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	(Go to the following website for reference to the Financial Profile)															
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx															
4																
5																
6																
7	District Name: Jacksonville School District No. 117															
8	District Code: 01-069-1170-22															
9	County Name: Morgan															
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)						Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score		4	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)						Funds 10, 20, 40, & 70,		33,444,790.64		0.724		Weight		0.35	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		46,176,100.00				Value		1.40	
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0.00							
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)						Funds 10, 20 & 40		Total		Ratio		Score		4	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)						Funds 10, 20, 40 & 70,		36,842,252.36		0.798		Adjustment		0	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		46,176,100.00				Weight		0.35	
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0.00				Value		1.40	
21	Possible Adjustment:										0					
22																
23	3. Days Cash on Hand:															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)						Funds 10, 20 40 & 70		Total		Days		Score		4	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)						Funds 10, 20, 40 divided by 360		33,443,916.00		326.79		Weight		0.10	
26									102,339.59				Value		0.40	
27	4. Percent of Short-Term Borrowing Maximum Remaining:															
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)						Funds 10, 20 & 40		Total		Percent		Score		4	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)						(,85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10	
30									15,292,483.95				Value		0.40	
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H37)								Total		Percent		Score		2	
33	Total Long-Term Debt Allowed (P3, Cell H31)								39,790,000.00		32.25		Weight		0.10	
34									58,736,213.57				Value		0.20	
35																
36	Total Profile Score: 3.80 *															
37																
38	Estimated 2021 Financial Profile Designation: <u>RECOGNITION</u>															
39																
40																
41																
42																

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

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

	A	B	C	D	E	F	G	H	I	J	K
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		19,662,370	1,926,581	1,649,051	1,317,514	827,342	356,146	1,846,428	906,215	409,549
5	Investments	120	7,857,804			419,561	155,445	279,259	413,658	125	1
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	875								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		27,521,049	1,926,581	1,649,051	1,737,075	982,787	635,405	2,260,086	906,340	409,550
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									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	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	240,529		1,649,051		432,018				50,000
39	Unreserved Fund Balance	730	27,280,520	1,926,581		1,737,075	550,769	635,405	2,260,086	906,340	359,550
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		27,521,049	1,926,581	1,649,051	1,737,075	982,787	635,405	2,260,086	906,340	409,550

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

	A	B	L	M	N
1	Account Groups				
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		382,576		
5	Investments	120	66,178		
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		448,754		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		741,161	
17	Building & Building Improvements	230		66,308,610	
18	Site Improvements & Infrastructure	240		1,581,144	
19	Capitalized Equipment	250		5,935,849	
20	Construction in Progress	260		211,464	
21	Amount Available in Debt Service Funds	340			1,649,051
22	Amount to be Provided for Payment on Long-Term Debt	350			38,140,949
23	Total Capital Assets			74,778,228	39,790,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	448,754		
34	Total Current Liabilities		448,754		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			39,790,000
37	Total Long-Term Liabilities				39,790,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			74,778,228	
41	Total Liabilities and Fund Balance		448,754	74,778,228	39,790,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	22,218,052	4,211,520	2,349,682	1,270,714	1,917,166	12,703	248,208	789,486	543,030
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	12,561,813	1,000,000	0	786,745	0	0	0	0	50,000
7	FEDERAL SOURCES	4000	3,879,048	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		38,658,913	5,211,520	2,349,682	2,057,459	1,917,166	12,703	248,208	789,486	593,030
9	Receipts/Revenues for "On Behalf" Payments ²	3998	13,462,478								
10	Total Receipts/Revenues		52,121,391	5,211,520	2,349,682	2,057,459	1,917,166	12,703	248,208	789,486	593,030
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	21,037,650				495,133				
13	Support Services	2000	9,360,674	3,590,360		1,501,716	803,099	1,068,993		479,681	578,635
14	Community Services	3000	756,335	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	595,517	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,385,809	0	0			0	0
17	Total Direct Disbursements/Expenditures		31,750,176	3,590,360	2,385,809	1,501,716	1,298,232	1,068,993		479,681	578,635
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,462,478	0	0	0	0			0	0
19	Total Disbursements/Expenditures		45,212,654	3,590,360	2,385,809	1,501,716	1,298,232	1,068,993		479,681	578,635
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,908,737	1,621,160	(36,127)	555,743	618,934	(1,056,290)	248,208	309,805	14,395
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800									
42	ISBE Loan Proceeds	7900						0			
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

See Accompanying Notes to the Financial Statements

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		6,908,737	1,621,160	(36,127)	555,743	618,934	(1,056,290)	248,208	309,805	14,395
79	Fund Balances - July 1, 2019		20,612,312	305,421	1,685,178	1,181,332	363,853	1,691,695	2,011,878	596,535	395,155
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		27,521,049	1,926,581	1,649,051	1,737,075	982,787	635,405	2,260,086	906,340	409,550

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		19,158,612	4,172,397		1,132,183	848,711		232,300	780,972	542,355
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	327,240								
8	FICA/Medicare Only Purposes Levies	1150					814,872				
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		19,485,852	4,172,397	0	1,132,183	1,663,583	0	232,300	780,972	542,355
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	16,772	3,618		978	1,443		200	678	471
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,767,745				250,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,784,517	3,618	0	978	251,443	0	200	678	471
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	14,575								
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		14,575								
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				2,320					
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, 2020

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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				123,263					
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					125,583					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	327,725	2,706	488	11,622	2,140	12,703	15,708	7,836	204
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		327,725	2,706	488	11,622	2,140	12,703	15,708	7,836	204
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	254,612								
70	Sales to Pupils - Breakfast	1612	8,937								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,283								
74	Other Food Service (Describe & Itemize)	1690	57,277								
75	Total Food Service		323,109								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	56,133								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	49,181								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,831	11,975							
82	Total District/School Activity Income		111,145	11,975							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	97,447								
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		97,447								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		18,905							
96	Contributions and Donations from Private Sources	1920	30,250								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	12,361								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	18,810								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983				2,349,194					
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	12,261	1,919		348					
108	Total Other Revenue from Local Sources		73,682	20,824	2,349,194	348	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	22,218,052	4,211,520	2,349,682	1,270,714	1,917,166	12,703	248,208	789,486	543,030
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	9,714,934	1,000,000							
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		9,714,934	1,000,000	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	359,786								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	347,182								
129	Special Education - Orphanage - Summer Individual	3130	27,070								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		734,038	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	37,153								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	3,336								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299	1,889								
141	Total Career and Technical Education		42,378	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, 2020

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	16,351								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	34,633								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				383,332					
153	Transportation - Special Education	3510				403,413					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		786,745	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	1,968,877								
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	50,602								50,000
169	Total Restricted Grants-In-Aid		2,846,879	0	0	786,745	0	0	0	0	50,000
170	Total Receipts from State Sources	3000	12,561,813	1,000,000	0	786,745	0	0	0	0	50,000
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	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
186	Title V - Rural Education Initiative (REI)	4107	32,301								
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		32,301	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	676,183								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	254,207								
194	Summer Food Service Program	4225	80,275								
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240	25,696								
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		1,036,361				0				
199	TITLE I										
200	Title I - Low Income	4300	1,194,260								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	83,683								
204	Total Title I		1,277,943	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	53,495								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		53,495	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	2,512								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	50,106								
214	Fed - Spec Education - IDEA - Room & Board	4625	252,659								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		305,277	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	18,523								
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		18,523	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
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	101,131								
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	92,493								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	936,830								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	24,694								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,879,048	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	3,879,048	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		38,658,913	5,211,520	2,349,682	2,057,459	1,917,166	12,703	248,208	789,486	593,030

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

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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	8,576,748	1,757,236	127,681	338,095	3,940	2,301	776		10,806,777	10,898,065
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	593,373	200,985	6,733	35,076	12,652				848,819	835,824
8	Special Education Programs (Functions 1200-1220)	1200	4,219,618	1,347,327	10,935	22,877	3,775		4,586		5,609,118	5,694,905
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	619,310	181,807	65,885	370,910	25,333				1,263,245	1,318,534
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	599,906	121,463	15,843	31,896	18,570		20,686		808,364	835,220
14	Interscholastic Programs	1500	420,462	8,369	111,402	67,563		14,591	2,138		624,525	751,818
15	Summer School Programs	1600				389					389	8,900
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	79,537	9,670	8,072	1,677					98,956	109,100
18	Bilingual Programs	1800			17,960						17,960	30,000
19	Truant Alternative & Optional Programs	1900									0	3,600
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						959,497			959,497	765,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	15,108,954	3,626,857	364,511	868,483	64,270	976,389	28,186	0	21,037,650	21,250,966
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	242,762	58,623	850	50					302,285	309,900
37	Guidance Services	2120	727,164	147,577		1,755					876,496	851,320
38	Health Services	2130	242,294	16,355	1,913	6,806			3,199		270,567	294,110
39	Psychological Services	2140	339,977	46,550	15,145	160					401,832	409,950
40	Speech Pathology & Audiology Services	2150	462,713	67,627	3,330	4,288					537,958	573,100
41	Other Support Services - Pupils (Describe & Itemize)	2190	61,213	549	679						62,441	79,600
42	Total Support Services - Pupils	2100	2,076,123	337,281	21,238	13,738	0	0	3,199	0	2,451,579	2,517,980
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	350,660	60,263	42,403	13,515	2,445	949			470,235	688,049
45	Educational Media Services	2220	405,429	114,002	94,640	344,845	15,346	75	129,226		1,103,563	1,342,320
46	Assessment & Testing	2230			44,417						44,417	54,134
47	Total Support Services - Instructional Staff	2200	756,089	174,265	181,460	358,360	17,791	1,024	129,226	0	1,618,215	2,084,403
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			179,445	14,019		14,186			207,650	200,700
50	Executive Administration Services	2320	228,218	41,847	6,172	1,960		1,989			280,186	302,570
51	Special Area Administration Services	2330	320,564	37,440	12,940	11,315	1,294				383,553	440,120
52	Tort Immunity Services	2360 - 2370			21,460						21,460	
53	Total Support Services - General Administration	2300	548,782	79,287	220,017	27,294	1,294	16,175	0	0	892,849	943,390

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,629,305	285,553	32,139	58,423		5,234	690		2,011,344	2,252,652
56	Other Support Services - School Admin (Describe & Itemize)	2490			65,578						65,578	
57	Total Support Services - School Administration	2400	1,629,305	285,553	97,717	58,423	0	5,234	690	0	2,076,922	2,252,652
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	97,896	10,492	10,429	90		255			119,162	122,455
60	Fiscal Services	2520	163,845	38,538	44,800	32,346		300			279,829	309,550
61	Operation & Maintenance of Plant Services	2540	58,187	21,260	106,302	54,739	7,573				248,061	232,939
62	Pupil Transportation Services	2550	1,942	318	149,000						151,260	158,117
63	Food Services	2560	478,713	132,426	8,993	609,926	21,181	734			1,251,973	1,373,800
64	Internal Services	2570			4,099	3,348					7,447	5,200
65	Total Support Services - Business	2500	800,583	203,034	323,623	700,449	28,754	1,289	0	0	2,057,732	2,202,061
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	119,556	12,275							131,831	135,600
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640	94,681	10,459	22,274	3,903		220			131,537	170,700
71	Data Processing Services	2660									0	1,000
72	Total Support Services - Central	2600	214,237	22,734	22,274	3,903	0	220	0	0	263,368	307,300
73	Other Support Services (Describe & Itemize)	2900			9						9	
74	Total Support Services	2000	6,025,119	1,102,154	866,338	1,162,167	47,839	23,942	133,115	0	9,360,674	10,307,786
75	COMMUNITY SERVICES (ED)	3000	423,344	165,716	47,728	76,199	3,808	39,540			756,335	814,942
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120									0	
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170						9,321			9,321	2,000
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100			0			9,321			9,321	2,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						586,196			586,196	607,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						586,196			586,196	607,000
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			0			595,517			595,517	609,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									0	0
114	Total Direct Disbursements/Expenditures		21,557,417	4,894,727	1,278,577	2,106,849	115,917	1,635,388	161,301	0	31,750,176	32,982,694
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,908,737	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530	350								350	15,400
124	Operation & Maintenance of Plant Services	2540	1,726,668	342,205	456,144	676,454	379,666	1,214	7,659		3,590,010	4,012,665
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	1,727,018	342,205	456,144	676,454	379,666	1,214	7,659	0	3,590,360	4,028,065
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	1,727,018	342,205	456,144	676,454	379,666	1,214	7,659	0	3,590,360	4,028,065
130	COMMUNITY SERVICES (O&M)	3000									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	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									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	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									0	0
151	Total Direct Disbursements/Expenditures		1,727,018	342,205	456,144	676,454	379,666	1,214	7,659	0	3,590,360	4,028,065
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,621,160	
153												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						1,615,809			1,615,809	1,615,888
170	(Lease/Purchase Principal Retired) ¹¹							770,000			770,000	770,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			2,385,809			2,385,809	2,385,888
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			2,385,809			2,385,809	2,385,888
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(36,127)	
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	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	830,038	229,134	61,259	207,868	170,214	899	2,304		1,501,716	1,659,500
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	830,038	229,134	61,259	207,868	170,214	899	2,304	0	1,501,716	1,659,500
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

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
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		830,038	229,134	61,259	207,868	170,214	899	2,304	0	1,501,716	1,659,500
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										555,743	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		127,942							127,942	128,475
216	Pre-K Programs	1125									0	37,800
217	Special Education Programs (Functions 1200-1220)	1200		331,984							331,984	325,600
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250									0	
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		11,972							11,972	13,185
223	Interscholastic Programs	1500		22,097							22,097	32,170
224	Summer School Programs	1600									0	
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		1,138							1,138	1,500
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		495,133							495,133	538,730
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		3,467							3,467	5,000
233	Guidance Services	2120		17,225							17,225	25,950
234	Health Services	2130		37,737							37,737	65,700
235	Psychological Services	2140		4,985							4,985	6,000
236	Speech Pathology & Audiology Services	2150		6,451							6,451	7,500
237	Other Support Services - Pupils (Describe & Itemize)	2190		6,846							6,846	9,400
238	Total Support Services - Pupils	2100		76,711							76,711	119,550
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		17,354							17,354	20,600
241	Educational Media Services	2220		52,260							52,260	56,700
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		69,614							69,614	77,300
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320		13,470							13,470	19,500

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
247	Service Area Administrative Services	2330		5,124							5,124	14,600
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		18,594							18,594	34,100
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		80,468							80,468	102,900
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		80,468							80,468	102,900
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		16,623							16,623	19,200
264	Fiscal Services	2520		26,642							26,642	31,000
265	Facilities Acquisition & Construction Services	2530		27							27	1,800
266	Operation & Maintenance of Plant Services	2540		275,735							275,735	328,050
267	Pupil Transportation Services	2550		141,243							141,243	177,200
268	Food Services	2560		79,760							79,760	99,850
269	Internal Services	2570									0	
270	Total Support Services - Business	2500		540,030							540,030	657,100
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		1,459							1,459	1,500
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640		16,223							16,223	19,500
276	Data Processing Services	2660									0	5,400
277	Total Support Services - Central	2600		17,682							17,682	26,400
278	Other Support Services (Describe & Itemize)	2900									0	
279	Total Support Services	2000		803,099							803,099	1,017,350
280	COMMUNITY SERVICES (MR/SS)	3000									0	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000									0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			1,298,232						0	1,298,232	1,556,080
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										618,934	
297												

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

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
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			96,209		969,518		3,266		1,068,993	1,311,600
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	96,209	0	969,518	0	3,266	0	1,068,993	1,311,600
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	96,209	0	969,518	0	3,266	0	1,068,993	1,311,600
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,056,290)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			315,698						315,698	350,000
321	Unemployment Insurance Payments	2363			11,668						11,668	15,000
322	Insurance Payments (Regular or Self-Insurance)	2364			152,315						152,315	165,000
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	0	0	479,681	0	0	0	0	0	479,681	530,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	479,681	0	0	0	0	0	479,681	530,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										309,805	

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

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
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530										
349	Operation & Maintenance of Plant Services	2540			14,335		564,300				0	
350	Total Support Services - Business	2500	0	0	14,335	0	564,300	0	0	0	578,635	673,510
351	Other Support Services (Describe & Itemize)	2900										
352	Total Support Services	2000	0	0	14,335	0	564,300	0	0	0	578,635	673,510
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110										
355	Payments to Special Education Programs	4120										
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110										
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	14,335	0	564,300	0	0	0	578,635	673,510
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,395	

	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	19,158,612	5,514,137	13,644,475	14,140,914	8,626,777
5	Operations & Maintenance	4,172,397	1,178,712	2,993,685	3,022,787	1,844,075
6	Debt Services **	0		0		0
7	Transportation	1,132,183	323,204	808,979	828,862	505,658
8	Municipal Retirement	848,711	239,562	609,149	614,347	374,785
9	Capital Improvements	0		0		0
10	Working Cash	232,300	66,554	165,746	170,675	104,121
11	Tort Immunity	780,972	220,542	560,430	565,570	345,028
12	Fire Prevention & Safety	542,355	152,489	389,866	391,064	238,575
13	Leasing Levy	0		0		0
14	Special Education	327,240	93,304	233,936	239,286	145,982
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	814,872	230,052	584,820	589,958	359,906
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	28,009,642	8,018,556	19,991,086	20,563,463	12,544,907
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	Beginning	Issued	Retired		Outstanding		
3			July 1, 2019	July 1, 2019	July 1, 2019 thru	July 1, 2019 thru		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
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									0
18	Operations & Maintenance Fund									0
19	Fire Prevention & Safety Fund									0
20	Other - (Describe & Itemize)									0
21	Total TANS			0	0	0				0
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									0
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									0
28										
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	Local Government Program Revenue Bonds-Series 2015	07/16/15	32,000,000	7	30,560,000			770,000	29,790,000	28,140,949
32	Series 2017 General Obligation School Bonds	10/26/17	10,000,000	7	10,000,000				10,000,000	10,000,000
33										0
34										0
35										0
36										0
37										0
38										0
39										0
40										0
41										0
42										0
43										0
44										0
45										0
46										0
47										0
48										0
49			42,000,000		40,560,000	0	0	770,000	39,790,000	38,140,949
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 Alternate Revenue Source Bonds		
53	2. Funding Bonds			5. Tort Judgment Bonds				8. Other		
54	3. Refunding Bonds			6. Building Bonds				9. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
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									1,685,178	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		327,240			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		2,801		488	
7	Drivers' Education Fees					10-1970					18,810
8	School Facility Occupation Tax Proceeds					30 or 60-1983				2,349,194	
9	Driver Education					10 or 20-3370					34,633
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	330,041	0	2,349,682	53,443
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		330,041			53,443
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				1,615,809	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				770,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									2,385,809	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	330,041	0	2,385,809	53,443
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	1,649,051	0
25	Reserved Fund Balance					714				1,649,051	
26	Unreserved Fund Balance					730	0	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes <input type="checkbox"/> No <input 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:					
32						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					0	0
4	Land	220										
5	Non-Depreciable Land	221	741,161			741,161						741,161
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	64,313,555	1,995,055		66,308,610	50	19,608,450	1,227,601		20,836,051	45,472,559
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,581,144			1,581,144	20	1,107,851	33,580		1,141,431	439,713
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,860,717	284,549	110,539	3,034,727	10	1,358,792	263,324	110,539	1,511,577	1,523,150
13	5 Yr Schedule	252	2,715,807	170,214		2,886,021	5	2,226,743	214,333		2,441,076	444,945
14	3 Yr Schedule	253	15,101			15,101	3	15,101			15,101	0
15	Construction in Progress	260	461,667	211,464	461,667	211,464	--					211,464
16	Total Capital Assets	200	72,689,152	2,661,282	572,206	74,778,228		24,316,937	1,738,838	110,539	25,945,236	48,832,992
17	Non-Capitalized Equipment	700				174,530	10		17,453			
18	Allowable Depreciation								1,756,291			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	31,750,176
9	O&M	Expenditures 15-22, L151		Total Expenditures		3,590,360
10	DS	Expenditures 15-22, L174		Total Expenditures		2,385,809
11	TR	Expenditures 15-22, L210		Total Expenditures		1,501,716
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,298,232
13	TORT	Expenditures 15-22, L342		Total Expenditures		479,681
14						
				Total Expenditures	\$	41,005,974
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		836,167
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		389
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		959,497
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 Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		752,527
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		595,517
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		115,917
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		161,301
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		379,666
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		7,659
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		770,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		170,214
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		2,304
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		0
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	4,751,158
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		36,254,816
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		2,935.10
80				Estimated OEPP (Line 78 divided by Line 79)	\$	12,352.16
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		2,320
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)		123,263
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		323,109
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		123,120
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		97,447
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)		0
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		18,905
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		734,038
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		42,378
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		16,351
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		34,633
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		786,745
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		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		50,602
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		32,301
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		1,036,361
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		1,277,943
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		53,495
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		50,106
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		252,659
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		18,523
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		101,131
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		92,493
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		936,830
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)		24,694
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,298,998
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		54,156
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$	7,582,601
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		28,672,215
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		1,756,291
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		30,428,506
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		2,935,100
180				Total Estimated PCTC (Line 178 divided by Line 179) * \$		10,367.11
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					

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
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				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			121,949	0	71,949

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)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18				Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	Function						
20	Support Services:	1000			21,440,327		21,440,327	
21	Pupil	2100			2,525,091		2,525,091	
22	Instructional Staff	2200			1,540,812		1,540,812	
23	General Admin.	2300			1,389,830		1,389,830	
24	School Admin	2400			2,156,700		2,156,700	
25	Business:							
26	Direction of Business Spt. Srv.	2510	135,785		0	135,785	0	
27	Fiscal Services	2520	305,471		1,000	305,471	1,000	
28	Oper. & Maint. Plant Services	2540			3,718,908	3,718,908	0	
29	Pupil Transportation	2550			1,621,701		1,621,701	
30	Food Services	2560			773,961		773,961	
31	Internal Services	2570	7,447		0	7,447	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			133,290		133,290	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640	147,760		0	147,760	0	
37	Data Processing Services	2660	0		0	0	0	
38	Other:	2900			9		9	
39	Community Services	3000			752,527		752,527	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)							
41	Total			596,463	35,982,207	4,315,371	32,263,299	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	596,463	Total Indirect Costs:	4,315,371	
44				Total Direct Costs:	35,982,207	Total Direct Costs:	32,263,299	
45				=	1.66%	=	13.38%	
46								

A	B	C	D	E	F	G	H	I	J	K
REPORT ON SHARED SERVICES OR OUTSOURCING										
School Code, Section 17-1.1 (Public Act 97-0357)										
Fiscal Year Ending June 30, 2020										
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
Jacksonville School District No. 117 01-069-1170-22										
Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget										
Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
Curriculum Planning										
Custodial Services										
Educational Shared Programs										
Employee Benefits										
Energy Purchasing		X	X		Illinois Energy Consortium					
Food Services										
Grant Writing										
Grounds Maintenance Services										
Insurance		X	X		Mississippi Valley Intergovernmental Cooperative					
Investment Pools		X	X		IIIT, ISDLAF/PMA, Illinois Funds					
Legal Services										
Maintenance Services										
Personnel Recruitment										
Professional Development										
Shared Personnel										
Special Education Cooperatives		X	X		Four Rivers Special Education					
STEM (science, technology, engineering and math) Program Offerings										
Supply & Equipment Purchasing		X	X		NJPA National Joint Powers Alliance - Purchasing Coop					
Technology Services										
Transportation										
Vocational Education Cooperatives		X	X		Two Rivers Career Education System					
All Other Joint/Cooperative Agreements										
Other										
Additional space for Column (D) - Barriers to Implementation:										
Additional space for Column (E) - Name of LEA:										

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: Jacksonville School District No. 117
 RCDT Number: 01-069-1170-22

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	280,186		0	280,186	245,200			245,200
2. Special Area Administration Services	2330	383,553		0	383,553	444,234			444,234
3. Other Support Services - School Administration	2490	65,578		0	65,578				0
4. Direction of Business Support Services	2510	119,162	0	0	119,162	121,255			121,255
5. Internal Services	2570	7,447		0	7,447	7,200			7,200
6. Direction of Central Support Services	2610	131,831		0	131,831	139,350			139,350
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		987,757	0	0	987,757	957,239	0	0	957,239
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-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 43-70

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent
 Steven Ptacek

Contact Name (for questions)

Date
 217-243-9411

Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by _____
- The district will amend their budget to become in compliance with the limitation.

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

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

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

School District Name: Jacksonville School District No. 117
 RCDT Number: 01-069-1170-22

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020								
			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	315,698								315,698	315,698
Unemployment Insurance Payments	2363	11,668								11,668	11,668
Insurance Payments (Regular or Self-Insurance)	2364	152,315								152,315	152,315
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		479,681	0	0	0	0	0	0	0	479,681	479,681

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

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

1. Page 10, Line 74 Other Cafeteria Revenue
2. Page 10, Line 81 Yearbook Fees, Student Parking Fees
3. Page 11, Line 107 Misc Income, Refunds and Rebates, Scrap Metal
4. Page 11, Line 140 Elementary Career Awareness
5. Page 12, Line 168 Health Community Grant and Library Grant
6. Page 13, Line 203 Title I School Improvement & Accountability
7. Page 14, Line 265 DORS/Step Grant
8. Page 15, Line 41 Lunch Supervisors and Hall Monitors
9. Page 16, Line 56 Medicaid Claiming Services
10. Page 16, Line 73 Title I Travel
11. Page 19, Line 237 Lunch Supervisors and Hall Monitors

Reference Pages.

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

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD
Certified Public Accountants

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

INDEPENDENT AUDITORS' REPORT

Board of Education
Jacksonville School District No. 117
Jacksonville, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Jacksonville School District No. 117, which comprise the statement of assets and liabilities arising from cash transactions as of June 30, 2020, and the related statement of revenues received, expenditures disbursed, other sources (uses) and changes in fund balances (All Funds), statements of revenues received (All Funds), and statements of expenditures disbursed, budget to actual (All Funds), for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education and with the cash basis of accounting described in Note 1; this includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

As described in Note 1, the financial statements are prepared by Jacksonville School District No. 117, on the basis of the financial reporting provisions of the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also, as described in Note 1, Jacksonville School District No. 117 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Jacksonville School District No. 117, as of June 30, 2020, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Jacksonville School District No. 117 as of June 30, 2020, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jacksonville School District No. 117's basic financial statements. The information provided on pages 2 through 4, 23 through 35, 36-29 through 36-31, and 37 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 23 through 25, Schedule of Capital Outlay and Depreciation on page 26, Itemization Schedule on page 34, the Schedules for Trust and Agency Funds on pages 36-29 through 36-31, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 27 and 28, the Indirect Cost Rate – Contracts Paid in Current Year on page 29, the Indirect Cost Rate – Computation on page 30, the Report on Shared Services or Outsourcing on page 31, the Administrative Cost Worksheet on pages 32 – 33, the Reference Page on page 35, and the Deficit Reduction Calculation on page 37 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The 2019 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated October 16, 2019, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2019 financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 18, 2020, on our consideration of Jacksonville School District No. 117's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jacksonville School District No. 117's internal control over financial reporting and compliance.

Zumbahlen, Eyth, Duratt, Foote & Flynn Ltd.

Jacksonville IL
November 18, 2020

NOTES TO FINANCIAL STATEMENTS

JACKSONVILLE SCHOOL DISTRICT NO. 117 Jacksonville, Illinois

Note 1. Summary of Significant Accounting Policies

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

(a) Reporting Entity

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

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

The District participates in joint agreements with Four Rivers Special Education District for special education and Two Rivers Education System for vocational education. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and not included in these financial statements. Detailed financial information may be obtained directly from the District's administrative office located at 211 W. State St, Jacksonville, IL 62650.

(b) Basis of Presentation - Fund Accounting

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Governmental Fund Types

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

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

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

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

Fiduciary Fund Types

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

The Agency Funds (Activity Funds) include Student Activity Funds. They account for assets held by the District as an agent for the students. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets.

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

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available and capitalized at cost in the general fixed assets account group. General fixed assets have been acquired for general governmental purposes. The District records purchases of property and equipment as expenditures of the various Funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

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

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

No depreciation has been provided on fixed assets in these financial statements. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The District's capitalization threshold is set at \$2,500; however, state and federal guidelines are followed, if applicable. Depreciation is computed by the straight line method over the estimated useful lives as follows:

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements Other than Buildings	20
Capitalized Equipment	3-10

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

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

(c) Basis of Accounting

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

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

The School District does not utilize encumbrance accounting.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(d) Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 30, 2019 and was amended on June 17, 2020.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

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

(e) Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue.

(f) Inventories

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(g) Estimates

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

(h) Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District. The 2019 levy was passed by the board on December 18, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in multiple installments beginning in June.

The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Morgan County. Taxes recorded in these financial statements are from the 2019, 2018 and prior tax levies.

Note 3. Changes in General Fixed Assets

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions*</i>	<i>Balance Ending</i>
Land	\$ 741,161	\$	\$	\$ 741,161
Construction In Progress	461,667	211,464	461,667	211,464
Improvements Other Than Buildings	1,581,144			1,581,144
Buildings	64,313,555	1,995,055		66,308,610
Capitalized Equipment	5,591,625	454,763	110,539	5,935,849
Total General Fixed Assets	72,689,152	\$ 2,661,282	\$ 572,206	74,778,228
Accumulated Depreciation	24,316,937	\$ 1,738,838	\$ 110,539	25,945,236
Book Value	\$ 48,372,215			\$ 48,832,992

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

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

Plan description

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

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

Benefits provided

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

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

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

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

Benefits provided (continued)

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$13,256,617 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2020 were calculated to be \$96,290. \$94,983 was actually paid toward this obligation in the current fiscal year.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

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

Contributions (continued)

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

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

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$625,699 were paid from federal and special trust funds that required employer contributions of \$66,700. \$61,449 of these contributions were actually paid in the current fiscal year.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as a TRS service credit. For the year ended June 30, 2020, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal allotment.

Pensions Expense

For the year ended June 30, 2020, the employer recognized pension expense of \$156,432 on a cash basis under this plan.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

(b) Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Benefits Provided (continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2019, the District's membership consisted of 279 retirees and beneficiaries currently receiving benefits, 226 inactive plan members entitled to but not yet receiving benefits, and 263 active plan members for a total of 768 plan members.

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2019 was 8.74%. The District's contribution rate for the calendar year 2020 is 10.65%. The actual contributions paid during the fiscal year ended June 30, 2020 were \$651,619. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 5. Other Post- Employment Benefits

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post- Employment Benefits (continued)

(a) Teacher Health Insurance Security (THIS)

Plan description

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2020. The State of Illinois contributions were \$205,861, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.92% during the year ended June 30, 2020. For the year ended June 30, 2019, the employer paid \$145,666, however the required contribution was 152,736.

Further information on the THIS Fund

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post- Employment Benefits

(b) Post-Retirement Health Care Benefits

The District provides post-retirement health, vision and dental benefits for IMRF retirees, IMRF disabled members and IMRF surviving spouses at the same premium rate as active employees. The District also provides post retirement vision and dental for TRS retirees, TRS disabled members or TRS surviving spouses at the same premium as active employees. The same coverage, provisions, deductibles, etc. which apply to active employees also applies to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled. The Unfunded Actuarial Liability has not been determined as of June 30, 2020.

Plan Description

The District administers a single-employer defined benefit health, vision and dental plan. Certain District employees as listed above are eligible for post-retirement health, vision, and dental coverage. The plans do not issue a separate publicly available financial report.

Plan Participants

As of June 30, 2020, 76 retirees have elected to continue their health coverage under the District's health insurance plan.

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is to pay on a month by month basis for post-retirement insurance benefits or premiums. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$700 per month (medical) \$7 per month (vision) and \$26 per month (dental) for individual coverage to \$2,557 per month (medical) \$20 per month (vision) and \$138 per month (dental) for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

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

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation Funds and Fire Prevention & Safety. At June 30, 2020, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$290,529, of which \$240,529 is in the Education Fund and \$50,000 is in the Fire Prevention and Safety Fund. These balances are included in the financial statements as Reserved Fund Balance.

3. Federal Grants

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

B. Restricted Fund Balance (continued)

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$432,018. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

5. School Facility Occupation Tax

Proceeds from the school facility occupation tax and the related expenditures have been included in the Debt Service Fund. At June 30, 2020, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$1,649,051. This balance is included in the financial statements as Reserved in the Debt Service Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2020, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2020 amounted to \$2,930,455. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There is nothing to report for this classification.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

E. Unassigned Fund Balance

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

F. Regulatory – Fund Balance Definitions

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Non-spendable	Restricted	Committed	Assigned	Un-assigned	Financial Statements – Reserved	Financial Statements – Un-reserved
Educational	0	240,529	2,930,455	0	24,350,065	240,529	27,280,520
Operations & Maintenance	0	0	0	0	1,926,581	0	1,926,581
Debt Service	0	1,649,051	0	0	0	1,649,051	0
Transportation	0	1,737,075	0	0	0	0	1,737,075
Municipal Retirement	0	982,787	0	0	0	432,018	550,769
Capital Projects	0	635,405	0	0	0	0	635,405
Working Cash	0	0	0	0	2,260,086	0	2,260,086
Tort Liability	0	906,340	0	0	0	0	906,340
Fire Prevention and Safety	0	409,550	0	0	0	50,000	359,550

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

H. Expenditures of Fund Balance

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

Note 7. Deposits and Investments

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party.

The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2020, the District's bank balance was \$31,187,574, of which \$250,602 is covered by Federal Deposit Insurance, and \$30,936,972 is covered by specific collateral agreements.

As of June 30, 2020, the depository banks used by the District had pledged \$30,936,972 of the bank balance in federal securities to secure the District's deposits in excess of the amount insured by FDIC. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool.

Investments

Investments recorded on the Statement of Assets and Liabilities Arising from Cash Transactions consist of certificates of deposits and external investment pools.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies

District Policy

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the District Board complying with the Public Funds Investment Act and the School Code of Illinois. District funds may be invested in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District policy provides that to the extent practicable, investments are matched with anticipated cash flows. Investments are diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity period, a single issuer, or an individual class of securities. Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy provides that investment collateral is held by a third party custodian with whom the District has a current custodial agreement in the District's name or be held in the name of both parties by the Federal Reserve Bank servicing Illinois.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies (continued)

District Policy (continued)

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

Investment Type	Fair Value	Investment Maturities (in years) Less than 1
ISDLAF + Inv Pool		
US Govt Money Market and CDs	\$ 1,962,537	\$ 1,962,537
IL Portfolio, IIIT Class	3,328,494	3,328,494
Illinois Trust CD Program	3,901,000	3,901,000
Total	\$ 9,192,031	\$ 9,192,031

As of June 30, 2020, the District's investment types are not rated. Fair value and book value are the same for the above types.

ISDLAF+ (Investment Pool)

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

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances. At June 30, 2020, the District had \$1,962,537 invested with the ISDLAF+ Multi-Class Series of investments.

Foreign Currency Risk

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

NOTES TO FINANCIAL STATEMENTS

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Mississippi Valley Intergovernmental Cooperative (MISSVIC). The MISSVIC is a protected self-insurance program of Illinois Public School Districts with multiple members. The Districts do not receive conventional insurance policies but each pay an assessment to be a member of this risk-sharing group. Part of their assessment then goes to buy excess insurance contracts for the group as a whole. A summary of insurance coverage includes property, liability and workers' compensation. The title to all assets acquired by the Cooperative is vested in the group. In the event of termination of the Cooperative, such property shall belong to the then members in equal shares. Each participating District pays all costs, premiums and other fees attributable to its respective participation in the Cooperative, and is responsible for its obligation under any contract entered into with the Cooperative. Reserves for claim losses include provisions for reported claims on a cash basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the reinsurance contracts. For these programs, there has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or prior two years. The significant components of each contract can be obtained from the Cooperative's annual financial report at www.ajg.com.

Note 9. Self Insurance-Unemployment Insurance

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

Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Jacksonville School District No. 117 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Jacksonville School District No. 117 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2020, the District paid \$568,764 to the Special Education District. Four Rivers Special Education District is a separately audited entity. The special education district's report for the year ended June 30, 2020, can be obtained by writing to Four Rivers Special Education District, 936 W. Michigan Ave., Jacksonville, Illinois 62650.

NOTES TO FINANCIAL STATEMENTS

Note 10. Joint Agreement (continued)

The District also participates in a joint agreement with Two Rivers Education System for vocational education. These funds are distributed equally and equitably in order for high school students to benefit from a hands-on environment where they will be able to learn skills needed to go into the workforce after high school. Two Rivers Education System can be reached at 113 East Main Street, Suite 2, Beardstown Illinois.

Note 11. Commitments and Contingencies

Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2020 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Operating Leases

The District has various non-cancelable operating leases for office equipment, facilities, etc. that will expire through June 30, 2025. These leases contain renewal or purchase at fair market value options. The leases run from 12 months to 10 years with monthly payments ranging from \$275 to \$10,520. Rental expenses for those leases consisted of \$180,628 for the year ended June 30, 2020.

Future minimum lease payments under these leases as of June 30 are as follows:

Year Ended	Amount
June 30,	
2021	\$207,805
2022	\$171,466
2023	\$ 29,192
2024	\$ 29,192
2025	\$ 20,722

NOTES TO FINANCIAL STATEMENTS

Note 11. Commitments and Contingencies (continued)

Capital Project and Construction Commitments

The District entered into various contracts for school building construction and improvements. As of June 30, 2020, the District had construction in progress of \$211,464 and approximately \$534,513 in outstanding commitments resulting in total construction costs of \$745,977 which will be completed during the year ended June 30, 2021.

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August of 2020. This results in salaries due at June 30, 2020 of \$2,930,455. This liability is not reflected in the financial statements.

Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has a liability of unused vacation pay in the amount of \$236,827 as of June 30. Vacation pay is charged to operations when taken by the employees of the District.

Note 13. Legal Debt Margin

Equalized Assessed Valuation, 2019 Tax Year	\$ 425,624,736
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 58,736,214
Less: Bond Indebtedness subject to limitation	0
Legal Debt Margin	\$ 58,736,214

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, the \$39,790,000 in bonded debt has not been included above.

Note 14. Long-Term Debt Commitments

General Obligation Bonds (Alternate Revenue Source)

	Balance, Beginning 7/1/19	Proceeds	Decrease	Balance, Ending 6/30/20
Series 2015 Bonds	\$30,560,000	\$ -0-	\$ 770,000	\$ 29,790,000
Series 2017 Bonds	10,000,000	-0-	-0-	10,000,000
Total	\$40,560,000	\$ -0-	\$ 770,000	\$ 39,790,000

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

2015 General Obligation School Bonds (Alternate Revenue Source)

The 2015 General Obligation School Bonds (Alternate Revenue Source) were issued on July 16, 2015 in the amount of \$32,000,000. Principal is to be paid each January 1, starting January 1, 2018. Interest payable on July 1 and January 1. Interest rates range from 2% to 5%. Date of maturity is January 1, 2040.

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

Year Ended June 30,	Principal	Interest	Total
2021	\$ 820,000	\$ 618,792	\$ 1,438,792
2022	870,000	1,204,784	2,074,784
2023	925,000	1,169,984	2,094,984
2024	980,000	1,132,984	2,112,984
2025	1,035,000	1,103,584	2,138,584
2026	1,085,000	1,072,534	2,157,534
2027	1,140,000	1,038,627	2,178,627
2028	1,220,000	981,627	2,201,627
2029	1,305,000	920,627	2,225,627
2030	1,390,000	855,377	2,245,377
2031	1,480,000	785,877	2,265,877
2032	1,565,000	726,677	2,291,677
2033	1,650,000	664,077	2,314,077
2034	1,740,000	598,077	2,338,077
2035	1,835,000	527,607	2,362,607
2036	1,930,000	452,372	2,382,372
2037	2,035,000	372,760	2,407,760
2038	2,145,000	287,290	2,432,290
2039	2,260,000	197,200	2,457,200
2040	2,380,000	101,150	2,481,150
Total	\$ 29,790,000	\$ 14,812,007	\$ 44,602,007

2017 General Obligation School Bonds (Alternate Revenue Source)

The 2017 General Obligation School Bonds (Alternate Revenue Source) were issued on October 26, 2017 in the amount of \$10,000,000. Principal is to be paid each January 1, starting January 1, 2030. Interest payable on July 1 and January 1. Interest rates range from 3.5% to 4%. Date of maturity is January 1, 2043.

The annual cash flow requirements of principal and interest on the 2017 General Obligation School Bonds are as follows:

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

Year Ended June 30,	Principal	Interest	Total
2021	\$	\$ 183,337	\$ 183,337
2022		366,675	366,675
2023		366,675	366,675
2024		366,675	366,675
2025		366,675	366,675
2026		366,675	366,675
2027		366,675	366,675
2028		366,675	366,675
2029		366,675	366,675
2030	100,000	366,675	466,675
2031	140,000	362,675	502,675
2032	165,000	357,075	522,075
2033	185,000	350,475	535,475
2034	210,000	343,075	553,075
2035	235,000	334,675	569,675
2036	265,000	325,275	590,275
2037	295,000	314,675	609,675
2038	320,000	302,875	622,875
2039	330,000	290,075	620,075
2040	340,000	276,875	616,875
2041	2,155,000	263,275	2,418,275
2042	2,480,000	184,100	2,664,100
2043	2,780,000	97,300	2,877,300
Total	\$ 10,000,000	\$ 7,285,837	\$ 17,285,837

Note 15. Recently Issued and Adopted Accounting Standards

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

Statement No. 84, *Fiduciary Activities*

Statement No. 87, *Leases*

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

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

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

NOTES TO FINANCIAL STATEMENTS

Note 16. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Jacksonville School District No. 117 through November 18, 2020, the date which the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements with the exception of the subsequent event disclosed below.

COVID-19

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

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ACTIVITY FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2020

	Balance 7/1/2019	Receipts	Dis- bursements	Balance 6/30/2020
ACTIVITY FUND				
850 Admin. Courtesy Fund	\$ 64	\$	\$	\$ 64
851 Central Office Refreshments	724	4,008	3,979	753
856 Interest	90	46		136
857 Interest on Investments	7,680	527	453	7,754
Jacksonville High School:				
900 Athletics - Other	22,058	27,259	29,154	20,163
901 Baseball	10,050	5,452	9,662	5,840
902 J'ettes	67		50	17
903 Cheerleader	2,040	10,420	11,581	879
904 Cross Country	5,691	12,547	17,003	1,235
905 FCA	3			3
906 Football	484	29,893	30,066	311
907 Boys Basketball	3,067	3,836	5,198	1,705
908 Boys Thanksgiving Tourney	16,980	3,889	6,259	14,610
909 Girls Basketball	1,277	3,364	2,165	2,476
910 Girls Soccer	16,408	3,195	6,913	12,690
911 Girls Tennis	635	1,414	1,757	292
912 Girls Track and Field	1,643	1,800	1,111	2,332
913 Golf	3,119	472	819	2,772
914 Boys Soccer	4,675	25,622	15,774	14,523
915 Softball	2,479	200	200	2,479
916 Swimming Boys	770		143	627
917 Boys Tennis	619		100	519
919 Boys Track and Field	1,804	1,498	1,221	2,081
920 Volleyball	3,664	10,997	9,020	5,641
921 Warcup Memorial	255			255
922 Wrestling Tourney	4,353	5,913	4,096	6,170
923 Swimming Girls	1,432	756	202	1,986
930 Art Club	111			111
931 C Club	842		842	0
932 CVE Foundation	72			72
934 Class of 2020	4,797	1,034	1,866	3,965
935 Future Farmers of America	6,965	34,625	25,100	16,490
936 French Club	126		126	0
937 German Club	2,785		80	2,705
938 HS Computer Club	27		27	0
939 Science Club	6,742	3,635	2,480	7,897
940 JHS Band and Concessions	946	5,827	5,384	1,389

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ACTIVITY FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2020

		Balance 7/1/2019	Receipts	Dis- bursements	Balance 6/30/2020
941	Acapella Choir	\$ 921	\$ 1,030	\$ 1,090	\$ 861
942	JHS Scholastic Bowl	375		116	259
943	Class of 2013	381		381	0
944	Class of 2014	480		480	0
945	Class of 2015	1,178		1,178	0
946	Class of 2016	1,119		1,119	0
947	Class of 2011	3,483		3,483	0
948	Class of 2018	738		738	0
949	Class of 2019	2,929		2,526	403
950	Child Care Experience	538	155	158	535
951	Crimson J	6,046	19,501	25,470	77
952	Crimson Times	20			20
953	Drama Productions	4,297	3,489	4,775	3,011
954	Ag Farm	37,959		3,117	34,842
955	Foreign Language	382		382	0
956	GAPP	11,885	12,004	12,286	11,603
957	National Honor Society	2,176	850	998	2,028
959	Refreshments:				
	Class of 2021	14	1,376	42	1,348
	Class of 2022	4,972	400	489	4,883
	Class of 2023	0	7,256	7,203	53
	General	8,981	23,752	21,011	11,722
	Agendas	2,415	7,413	5,151	4,677
	Advisory	292		292	0
	DECA	341	12,332	11,230	1,443
	After Prom	213	1,205	247	1,171
	Business Dept.	618		618	0
	Credit Recovery	15,664	1,100	255	16,509
	Interact Club	94	361		455
	PE Game Day	789		788	1
	Trinity Church	2,625	800	1,938	1,487
	Business Class Trip	3,076	7,006	6,811	3,271
	Winter Guard	180		180	0
	Woods	100		100	0
	Weight Room	266		266	0
	Girl Power	196		196	0
	Listening to Youth	0			0
	Popcorn Pep Club	467	595	576	486
	Vocational Student of the Mo	500			500
	ASL	35			35
960	HS Welding	4,071	165	362	3,874
961	Student Government	9,928	4,937	5,425	9,440
963	Bass Fishing	3,824	6,932	7,809	2,947

JACKSONVILLE SCHOOL DISTRICT NO. 117
 Jacksonville, Illinois

ACTIVITY FUND
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2020

	Balance 7/1/2019	Receipts	Dis- bursements	Balance 6/30/2020
Jacksonville Middle School:				
975 Band	\$ 6,452	\$ 11,170	\$ 9,985	\$ 7,637
976 Cheerleaders	1,509	4,415	3,336	2,588
977 Courtesy Fund	0			0
978 Ecology Club	126			126
979 Academic & Athletic Boosters	596			596
980 FAMILY	103			103
981 Fundraising	21,478	7,969	7,163	22,284
982 Lounge	565			565
983 Media Center	110	50	120	40
984 Pep Club	3,850	6,771	7,751	2,870
985 Pom Pon	1,164	4,246	4,368	1,042
986 Field Trip	2,462	2,070	2,070	2,462
987 Student Government	4,035	1,037	631	4,441
988 Tournament Account	74,254	51,900	51,952	74,202
989 Yearbook	519	4,940	5,278	181
875 Eisenhower School Fund	5,658	1,819	1,886	5,591
876 Eisenhower Store Fund	108			108
878 Franklin School Fund	0			0
879 Franklin Teachers	0			0
881 Lincoln School Fund	3,957	4,940	4,845	4,052
882 Lincoln Teachers Fund	2,141		2,141	0
883 Lincoln Book Smart Fund	52			52
884 Murrayville School Fund	18,864	13,866	10,441	22,289
885 Murrayville School Fund	3,672	100		3,772
886 Murrayville School Fund	89			89
887 North Fund	8,788	1,926	4,305	6,409
890 South Fund	10,181	2,974	1,374	11,781
893 Washington Pepsi Fund	45	17		62
894 Washington School Fund	10,135	1,386	1,185	10,336
895 Elementary Music	41			41
859 Sp Ed Tech	400			400
860 Sp Ed LD	2,074	1,824	2,151	1,747
866 Sp Ed Gifted	172			172
867 Early Years	4,207	956	1,330	3,833
	<u>\$ 457,919</u>	<u>\$ 435,264</u>	<u>\$ 444,429</u>	<u>\$ 448,754</u>

\$66,178 of the ending balance is invested

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Jacksonville School District No. 117
Jacksonville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jacksonville School District No. 117, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements, and have issued our report thereon dated November 18, 2020. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jacksonville School District No. 117's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jacksonville School District No. 117's internal control. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jacksonville School District No. 117's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Zumbahlen, Eyth, Sumatt, Fook & Flynn, Ltd

Jacksonville, Illinois

November 18, 2020

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Jacksonville School District No. 117
Jacksonville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Jacksonville School District No. 117's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jacksonville School District No. 117's major federal programs for the year ended June 30, 2020. Jacksonville School District No. 117's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jacksonville School District No. 117's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jacksonville School District No. 117's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Jacksonville School District No. 117's compliance.

Opinion on Each Major Federal Program

In our opinion, Jacksonville School District No. 117, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Jacksonville School District No. 117 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jacksonville School District No. 117's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control over compliance.

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

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

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

Zumbahlen, Gayth, Dumatt, Fook & Flynn, Ltd.
Jacksonville, Illinois
November 18, 2020

	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	<i>- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
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	38,658,913	5,211,520	2,057,459	248,208	46,176,100
9	Direct Expenditures	31,750,176	3,590,360	1,501,716		36,842,252
10	Difference	6,908,737	1,621,160	555,743	248,208	9,333,848
11	Fund Balance - June 30, 2019	27,521,049	1,926,581	1,737,075	2,260,086	33,444,791
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Jacksonville School District No. 117	RCDT NUMBER 01-069-1170-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004993	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Steven Ptacek		NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 1395 Lincoln Ave. Jacksonville, IL 62650	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 211 W. State St. Jacksonville, IL 62650		E-MAIL ADDRESS: ssteckel@zescpa.com	
		NAME OF AUDIT SUPERVISOR Suzanne Steckel	
		CPA FIRM TELEPHONE NUMBER 217-245-5121	FAX NUMBER 217-243-3356

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))
- n/a 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

Jacksonville School District No. 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

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

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.
- n/a 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- n/a 11. The total amount provided to subrecipients from each Federal program is included.
- 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.
- n/a 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>
 - n/a * **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.

Jacksonville School District No. 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
- n/a 27. Subrecipient information (Mark "N/A" if not applicable)
- n/a * 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").

- 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.
- n/a 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- n/a 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a 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).
- n/a 36. Questioned Costs have been calculated where there are questioned costs.
- n/a 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- n/a 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
- n/a 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

Jacksonville School District No. 117
01-069-1170-22

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2020

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	3,879,048
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			114,292
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(936,830)
AFR TOTAL FEDERAL REVENUES:		\$	3,056,510

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid administrative fees not included in revenue	\$	3,854

ADJUSTED AFR FEDERAL REVENUES	\$	3,060,364
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Total Current Year Federal Revenues Reported on SEFA:		\$	
Federal Revenues	Column D		3,060,364

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	3,060,364
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DIFFERENCE:	\$	-
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Jacksonville School District No. 117
01-069-1170-22
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.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income (M)	84.010A	2019-4300	659,915	634,739	1,136,636			158,018		1,294,654	1,333,807
Title I - Low Income (M)	84.010A	2020-4300		559,521				1,033,629	180,000	1,213,629	1,242,686
Title I - School Improvement & Accountability (M)	84.010A	2019-4331	17,018	43,733	48,741			12,010		60,751	122,232
Title I - School Improvement & Accountability (M)	84.010A	2020-4331		39,950				57,714	25,000	82,714	90,000
Total CFDA 84.010A			676,933	1,277,943	1,185,377	0		1,261,371	205,000	2,651,748	
Title II - Teacher Quality	84.367A	2019-4932	77,503	64,222	118,655			23,070		141,725	235,328
Title II - Teacher Quality	84.367A	2020-4932		36,909				57,178	113,000	170,178	230,253
Total CFDA 84.367A			77,503	101,131	118,655	0		80,248	113,000	311,903	
Title V - Rural Education Initiative	84.358B	2019-4107	44,447	5,100	45,247			4,300		49,547	58,617
Title V - Rural Education Initiative	84.358B	2020-4107		27,201				40,911	20,000	60,911	71,239
Total CFDA 84.358B			44,447	32,301	45,247	0		45,211	20,000	110,458	
Title IVA - Student Support & Academic Enrichment	84.424A	2019-4400	23,003	8,743	27,949			3,797		31,746	62,740
Title IVA - Student Support & Academic Enrichment	84.424A	2020-4400		44,752				44,752	15,000	59,752	93,353
Total CFDA 84.424A			23,003	53,495	27,949	0		48,549	15,000	91,498	
Federal Special Ed - IDEA - Room & Board	84.027A	2019-4625	182,063	156,392	243,103			95,352		338,455	N/A
Federal Special Ed - IDEA - Room & Board	84.027A	2020-4625		96,267				124,692	12,878	137,570	N/A

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

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

The accompanying notes are an integral part of this schedule.

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.

Jacksonville School District No. 117
01-069-1170-22
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.S. Dept. of Education passed through Four Rivers Special Education District:											
Federal Special Ed - IDEA - Flow Through	84.027A	2019-4620	24,877	23,988	48,865					48,865	52,446
Federal Special Ed - IDEA - Flow Through	84.027A	2020-4620		26,118				45,745		45,745	46,144
Total CFDA 84.027A			206,940	302,765	291,968	0		265,789	0	12,878	570,635
Federal Special Ed - IDEA - Preschool	84.173	2019-4600	795	794	1,589					1,589	1,589
Federal Special Ed - IDEA - Preschool	84.173	2020-4600		1,718				3,436		3,436	3,409
Total CFDA 84.173			795	2,512	1,589	0		3,436	0	0	5,025
Total Special Education Cluster			207,735	305,277	293,557	0		269,225	0	12,878	575,660
U.S. Dept. of Education passed through Two Rivers Career Education System:											
Perkins	84.048	2019-4770	26,542		26,542					26,542	26,542
Perkins	84.048	2020-4770		18,523				18,523		18,523	18,523
Total CFDA 84.048			26,542	18,523	26,542	0		18,523	0	0	45,065
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Rehabilitation Services - STEP - 2019	84.126	46CXF00010	10,094	6,694	16,288			500		16,788	17,697
Rehabilitation Services - STEP - 2020	84.126	46CYF00010		18,000				18,960		18,960	20,800
Total CFDA 84.126			10,094	24,694	16,288	0		19,460	0	0	35,748
Total U.S. Dept. of Education			1,066,257	1,813,364	1,713,615	0		1,742,587	0	365,878	3,822,080

• (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.

Jacksonville School District No. 117
01-069-1170-22
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.S. Dept. of Agriculture passed through Illinois State Board of Education:											
National School Lunch Program (M)	10.555	2019-4210	760,338	185,084	767,432		177,990		945,422	N/A	
National School Lunch Program (M)	10.555	2020-4210		491,099			491,099		491,099	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2019	70,381		70,381				70,381	N/A	
Government Donated Commodities (non-cash) (M)	10.555	2020		70,144			70,144		70,144	N/A	
U.S. Dept. of Agriculture passed through Department of Defense:											
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2019	46,842		46,842				46,842	N/A	
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2020		44,148			44,148		44,148	N/A	
Total CFDA 10.555			877561	790475	884655	0	783381	0	1668036		
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
School Breakfast Program (M)	10.553	2019-4220	256,975	69,343	260,018		66,300		326,318	N/A	
School Breakfast Program (M)	10.553	2020-4220		184,864			184,864		184,864	N/A	
Total CFDA 10.553			256,975	254,207	260,018	0	251,164	0	511,182		
Summer Food Service Program (M)	10.559	2020-4225		80,275			80,275		80,275	N/A	
Total CFDA 10.559			0	80,275	0	0	80,275	0	80,275		
Total Child Nutrition Cluster			1,134,536	1,124,957	1,144,673	0	1,114,820	0	2,259,493		

• (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.

Jacksonville School District No. 117
01-069-1170-22
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.S. Dept. of Agriculture passed through Illinois State Board of Education:											
Fresh Fruits and Vegetables	10.582	2019-4240	25,589	5,251	30,840				30,840	N/A	
Fresh Fruits and Vegetables	10.582	2020-4240		20,445				21,766	21,766	N/A	
Total CFDA 10.582			25,589	25,696	30,840	0		21,766	0	52,606	
Total U.S. Dept. of Agriculture			1,160,125	1,150,653	1,175,513	0		1,136,586	0	2,312,099	
U.S. Dept. of Health and Human Services passed through Illinois Dept. of Healthcare and Family Services:											
Medicaid Administrative Outreach	93.778	2019-4991	75,875	28,061	103,936				103,936	N/A	
Medicaid Administrative Outreach	93.778	2020-4991		68,286				104,478	104,478	N/A	
Total CFDA 93.778			75,875	96,347	103,936	0		104,478	0	208,414	
Total U.S. Dept. of Health and Human Services			75,875	96,347	103,936	0		104,478	0	208,414	
Grand Total Federal Awards			2,302,257	3,060,364	2,993,064	0		2,983,651	365,878	6,342,593	

• (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.

Jacksonville School District No. 117
01-069-1170-22

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

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jacksonville School District No. 117 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, Jacksonville School District No. 117 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Jacksonville School District No. 117 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$70,144	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$44,148	Total Non-Cash
		\$114,292

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)

JACKSONVILLE SCHOOL DISTRICT NO. 117
01-069-1170-22
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2020

Note 6: Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures

Total expenditures per schedule of expenditures of federal awards	\$ 2,983,651
Medicaid administrative fees not reported in financial statements	(3,854)
Government donated commodities not reported in financial statements	<u>(114,292)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	\$ <u>2,865,505</u>

Jacksonville School District No. 117
01-069-1170-22
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
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X 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)? YES X 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)? YES X 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	1,261,371
10.553, 10.555, 10.559	Child Nutrition Cluster	1,114,820
Total Amount Tested as Major		\$2,376,191

Total Federal Expenditures for 7/1/19-6/30/20 \$2,983,651

% tested as Major 79.64%

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.

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2020- N/A

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

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.

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2020- N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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.

Jacksonville School District No. 117
01-069-1170-22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

Finding Number

Condition

Current Status²⁰

NONE

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.