

GLASS AND SHUFFETT, LTD.

Certified Public Accountants

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Members:
American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

December 3, 2020

Mr. Eric Helbig
Woodlawn Community Unit
School District No. 209
301 South Central Street
Woodlawn, Illinois 62898

Enclosed you will find the following returns or reports for the period ended June 30, 2020 :

Please be sure to go over these returns carefully before they are signed and mailed. If you have any questions regarding the information shown, let us know.

Tax authority	Illinois	Illinois	
Form No.	ISBE 50	Limitation of Admin. Costs Worksheet	
Period ending	6-30-20	6-30-20	
To be signed by (Fill in date)	You	You	
Make check payable to:	N/A	N/A	
Mail to:	Regional Office of Education 13 1710 Broadway Mt. Vernon, IL 62864	Illinois State Board of Education School Business Services Division (N-330) 100 North First Street Springfield, IL 62777-0001	
Mail in time to reach them by:	ASAP	ASAP	
Amount which must be remitted with return:	--- (A)	N/A	

SPECIAL INSTRUCTIONS AND COMMENTS:

- (A) You should sign the front cover of the AFR report.

Yours very truly,

GLASS & SHUFFETT, LTD.

Woodlawn Unit School District No. 209
Woodlawn, Illinois

ANNUAL FINANCIAL REPORT
June 30, 2020

(With Auditors' Report Thereon)


12/17/2020

Woodlawn Unit School District No. 209
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Independent Auditors' Report

To the Members of the Board of Education
Woodlawn Unit School District No. 209
Woodlawn, Illinois 62898

December 4, 2020

Report on the Financial Statements

We have audited the accompanying financial statements of Woodlawn Unit School District No. 209 (District), which comprise the Statement of Assets and Liabilities Arising from Cash Transactions; of each fund and account group as of June 30, 2020, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements.

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 as described in Note 1 to the financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express 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 of material misstatement.

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

We believe that the audit evidence we 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 more fully in Note #1, the financial statements are prepared by Woodlawn Unit School District No. 209 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Woodlawn Unit School District No. 209 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 and account group of Woodlawn Unit School District No. 209 as of June 30, 2020, and their respective revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions of the Illinois State Board of Education described in Note #1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodlawn Unit School District No. 209’s basic financial statements. The schedules listed as Supplementary Information and Other Information in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information is the responsibility of management and was 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, the Supplementary Information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Other Information has 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 4, 2020 on our consideration of Woodlawn Unit School District No. 209'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 controls over financial reporting and compliance and the results of that testing and not to provide an opinion on the 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 Woodlawn Unit School District No. 209's internal control over financial reporting and compliance.

Respectfully submitted,

Klass and Shuffett, P.C.

Centralia, Illinois

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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*

December 4, 2020

To the Members of the Board of Education
Woodlawn Unit School District No. 209
Woodlawn, Illinois 62898

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group of Woodlawn Unit School District No. 209 (District), as of June 30, 2020, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 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 basis of financial reporting provisions of the Illinois State Board of Education, which is 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 Woodlawn Unit School District No. 209's internal control over financial reporting (internal control) to determine the 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 the Woodlawn Unit School District No. 209's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 over financial reporting 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2020-01, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Woodlawn Unit School District No. 209's financial statements are free of 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 determination of financial statement amounts. 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 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Klass and Shuffett, P.C.

Centralia, Illinois

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

A	B	C	D	E	F	G	H	I	J	K
ASSETS (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
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) 1										
Investments	120	2,897,865	12,464	7,023	151,323	175,231	50,000	97,650	199,049	28,208
Taxes Receivable	130									
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150									
Other Receivables	160									
Inventory	170									
Prepaid Items	180									
Other Current Assets (Describe & Itemize)	190									
Total Current Assets		2,897,865	12,464	7,023	151,323	175,231	50,000	97,650	199,049	28,208
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430									
Contracts Payable	440									
Loans Payable	460									
Salaries & Benefits Payable	470									
Payroll Deductions & Withholdings	480									
Deferred Revenues & Other Current Liabilities	490	800								
Due to Activity Fund Organizations	499									
Total Current Liabilities		800	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
Total Long-Term Liabilities										
Reserved Fund Balance	744	70,411								
Unreserved Fund Balance	790	2,826,654	12,464	7,023	151,323	175,231	50,000	97,650	199,049	28,208
Investment in General Fixed Assets										
Total Liabilities and Fund Balance		2,897,865	12,464	7,023	151,323	175,231	50,000	97,650	199,049	28,208

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

1	A	B	L	M	N
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)		80,334		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		80,334		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		26,166	
17	Building & Building Improvements	230		7,027,063	
18	Site Improvements & Infrastructure	240		229,609	
19	Capitalized Equipment	250		2,018,023	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			7,023
22	Amount to be Provided for Payment on Long-Term Debt	350			184,277
23	Total Capital Assets			9,300,861	191,300
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	498			
34	Total Current Liabilities		80,334		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			191,300
37	Total Long-Term Liabilities				191,300
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			9,300,861	
41	Total Liabilities and Fund Balance		80,334	9,300,861	191,300

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

A	B	C	D	E	F	G	H	I	J	K
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
RECEIPTS/REVENUES										
LOCAL SOURCES										
1 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	2,142,435	345,238	66,926	148,018	141,715	0	34,523	66,198	34,523
2 STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
3 FEDERAL SOURCES	3000	2,387,848	96,854	0	193,924	0	50,000	0	0	0
4 Total Direct Receipts/Revenues	4000	201,183	0	0	0	0	0	0	0	0
5 Receipts/Revenues for "On Behalf" Payments ²		4,731,466	442,082	66,926	341,942	141,715	50,000	34,523	66,198	34,523
6 Total Receipts/Revenues	8998	2,413,601	442,082	66,926	341,942	141,715	50,000	34,523	66,198	34,523
DISBURSEMENTS/EXPENDITURES										
7 Instruction	1000	3,126,083				69,082				
8 Support Services	2000	883,640	444,415		301,733	70,026	0		50,425	84,867
9 Community Services	3000	0	0	0	0	0	0	0	0	0
10 Payments to Other Districts & Governmental Units	4000	110,249	0	0	0	0	0	0	0	0
11 Debt Service	5000	0	0	66,815	0	0	0	0	0	0
12 Total Direct Disbursements/Expenditures		4,119,972	444,415	66,815	301,733	139,108	0	0	50,425	84,867
13 Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,413,601	0	0	0	0	0	0	0	0
14 Total Disbursements/Expenditures		6,533,573	444,415	66,815	301,733	139,108	0	0	50,425	84,867
15 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		611,484	(2,923)	111	40,209	2,607	50,000	34,523	15,773	(50,344)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
16 PERMANENT TRANSFER FROM VARIOUS FUNDS										
17 Abolishment of the Working Cash Fund ¹²	7110									
18 Abatement of the Working Cash Fund ¹²	7110									
19 Transfer of Working Cash Fund Interest	7120									
20 Transfer Among Funds	7130									
21 Transfer of Interest	7140									
22 Transfer from Capital Project Fund to O&M Fund	7150									
23 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
24 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
25 Principal on Bonds Sold	7210									
26 Premium on Bonds Sold	7220									
27 Accrued Interest on Bonds Sold	7230									
28 Sale or Compensation for Fixed Assets ⁶	7300									
29 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
30 Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
31 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
32 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
33 Transfer to Capital Projects Fund	7800			0			0			
34 ISBE Loan Proceeds	7900									
35 Other Sources Not Classified Elsewhere	7990									
36 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
37 Total Other Uses of Funds										

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

1	A Description (Enter Whole Dollars)	B Acct #	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Services	F (40) Transportation	G (50) Municipal Retirement/Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies (1110-1120) 7	1100									
5	Leasing Purposes Levy 8	1130	1,654,304	342,178	66,178	146,647	52,526		34,273	65,811	34,273
6	Special Education Purposes Levy	1140	17,373								
7	FICA/Medicare Only Purposes Levies	1150	153,158								
8	Area Vocational Construction Purposes Levy	1160					69,233				
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied By District		1,824,835	342,178	66,178	146,647	121,759	0	34,273	65,811	34,273
12	PAYMENTS IN LIEU OF TAXES	1200									
13	Mobile Home Privilege Tax	1210	13,820	2,767	748	1,186	852		250	387	250
14	Corporate Personal Property Replacement Taxes 9	1220									
15	Other Payments in Lieu of Taxes (Describe & Itemize)	1230	108,257								
16	Total Payments in Lieu of Taxes	1290					19,104				
17	TUITION		122,077	2,767	748	1,186	19,956	0	250	387	250
18	Regular - Tuition from Pupils or Parents (In State)	1300									
19	Regular - Tuition from Other Districts (In State)	1311									
20	Regular - Tuition from Other Sources (In State)	1312									
21	Regular - Tuition from Other Sources (Out of State)	1313									
22	Summer Sch - Tuition from Pupils or Parents (In State)	1314									
23	Summer Sch - Tuition from Other Districts (In State)	1321									
24	Summer Sch - Tuition from Other Sources (In State)	1322									
25	Summer Sch - Tuition from Other Sources (Out of State)	1323									
26	CTE - Tuition from Pupils or Parents (In State)	1324									
27	CTE - Tuition from Other Districts (In State)	1331									
28	CTE - Tuition from Other Sources (In State)	1332									
29	CTE - Tuition from Other Sources (Out of State)	1333									
30	Special Ed - Tuition from Pupils or Parents (In State)	1334									
31	Special Ed - Tuition from Other Districts (In State)	1341									
32	Special Ed - Tuition from Other Sources (In State)	1342									
33	Special Ed - Tuition from Other Sources (Out of State)	1343									
34	Adult - Tuition from Pupils or Parents (In State)	1344									
35	Adult - Tuition from Other Districts (In State)	1351									
36	Adult - Tuition from Other Sources (In State)	1352									
37	Adult - Tuition from Other Sources (Out of State)	1353									
38	Total Tuition	1354	0								
39	TRANSPORTATION FEES										
40	Regular - Transp Fees from Pupils or Parents (In State)	1400									
41	Regular - Transp Fees from Other Districts (In State)	1411									
42	Regular - Transp Fees from Other Sources (In State)	1412									
43	Regular - Transp Fees from Co-curricular Activities (In State)	1413									
44	Regular - Transp Fees from Other Sources (Out of State)	1414									
45	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
46	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
47	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
48	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
49	CTE - Transp Fees from Pupils or Parents (In State)	1431									
50	CTE - Transp Fees from Other Districts (In State)	1432									
51	CTE - Transp Fees from Other Sources (In State)	1433									
52	CTE - Transp Fees from Other Sources (Out of State)	1434									
53	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

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

A	B	C	D	E	F	G	H	I	J	K
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
1										
2										
56	1442									
57	1443									
58	1444									
59	1451									
60	1452									
61	1453									
62	1454									
63										
64	1500									
65	1510	40,010								
66	1520									
67		40,010								
68	1600									
69	1611	37,336								
70	1612									
71	1613	3,595								
72	1614									
73	1620	3,026								
74	1620									
75	1690	43,957								
76	1700									
77	1711	27,067								
78	1719									
79	1720	9,813								
80	1730									
81	1790	1,650								
82		38,550								
83	1800									
84	1811	13,766								
85	1812									
86	1813									
87	1819									
88	1821									
89	1822									
90	1823									
91	1825									
92	1880	13,766								
93										
94	1900									
95	1910									
96	1920	3,600								
97	1930									
98	1940									
99	1950	593								
100	1960									
101	1970									
102	1980									
103	1983									
104	1991									
105	1992									
106	1993	55,067								
107	1999	59,260	293							
108			293							
109	1000	2,142,435	345,238	66,926	148,018	141,715	0	34,523	66,198	34,523

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

1	A Description (Enter Whole Dollars)	B Acct #	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Services	F (40) Transportation	G (50) Municipal Retirement/Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
114	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
115	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
116	Evidence Based Funding Formula (Section 18-8.15)	3001	2,321,635	96,854							
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3023)	3005									
119	General State Aid - Fast Growth District Grant	3030									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		2,321,635	96,854	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3300)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	45,991								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		45,991	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WRECEP	3225									
136	CTE - Agriculture Education	3235	12,859								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		12,859	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - IPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		0	0	0	0	0	0	0	0	0
145											

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

A		B	C	D	E	F	G	H	I	J	K
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	
1											
2											
147	State Free Lunch & Breakfast	3350	949								
148	School Breakfast Initiative	3355									
149	Driver Education	3370	6,414								
150	Adult Ed (from ICCB)	3410									
151	Adult Ed - Other (Describe & Itemize)	3499									
152	TRANSPORTATION										
153	Transportation - Regular and Vocational	3500									
154	Transportation - Special Education	3510				147,830					
155	Transportation - Other (Describe & Itemize)	3599				46,094					
156	Total Transportation					193,924					
157	Learning Improvement - Change Grants										
158	Scientific Literacy	3610									
159	Tuaght Alternative/Optional Education	3650									
160	Early Childhood - Block Grant	3655									
161	Chicago General Education Block Grant	3705									
162	Chicago Educational Services Block Grant	3766									
163	School Safety & Educational Improvement Block Grant	3767									
164	Technology - Technology for Success	3775									
165	State Charter Schools	3780									
166	Summer Learning Opportunities - Summer Bridges	3815									
167	Infrastructure Improvements - Planning/Construction	3825									
168	School Infrastructure - Maintenance Projects	3920									
169	Other Restricted Revenue from State Sources (Describe & Itemize)	3925									
170	Total Restricted Grants-In-Aid	3999									
171	Total Receipts from State Sources		66,213			193,924					
172	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)	3000	2,387,848	96,854		193,924		50,000			
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
174	Federal Impact Aid	4001									
175	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
176	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt										
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
178	Head Start	4045									
179	Construction (Impact Aid)	4050									
180	IVAGNET	4060									
181	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt										
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									

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

1	A		B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)											
186	Title V - Rural Education Initiative (REI)	4107	4,889									
187	Title V - Other (Describe & Itemize)	4199	4,889									
188	Total Title V		4,889	0								
189	FOOD SERVICE											
190	Breakfast Start-Up Expansion	4200										
191	National School Lunch Program	4210	55,323									
192	Special Milk Program	4215	11,025									
193	School Breakfast Program	4220										
194	Summer Food Service Program	4225	16,456									
195	Child Adult Care Food Program	4226										
196	Fresh Fruits & Vegetables	4240										
197	Food Service - Other (Describe & Itemize)	4299										
198	Total Food Service		82,804									
199	TITLE I											
200	Title I - Low Income	4300	56,200									
201	Title I - Low Income - Neglected, Private	4305										
202	Title I - Migrant Education	4340										
203	Title I - Other (Describe & Itemize)	4399										
204	Total Title I		56,200	0								
205	TITLE IV											
206	Title IV - Safe & Drug Free Schools - Formula	4400	1,303									
207	Title IV - 21st Century Comm Learning Centers	4421										
208	Title IV - Other (Describe & Itemize)	4499										
209	Total Title IV		1,303	0								
210	FEDERAL - SPECIAL EDUCATION											
211	Fed - Spec Education - Preschool Flow-Through	4600										
212	Fed - Spec Education - Preschool Discretionary	4605										
213	Fed - Spec Education - IDEA - Flow Through	4620	24,595									
214	Fed - Spec Education - IDEA - Room & Board	4625										
215	Fed - Spec Education - IDEA - Discretionary	4650										
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699										
217	Total Federal - Special Education		24,595	0								
218	CTE - PERKINS											
219	CTE - Perkins - Title III E - Tech Prep	4770	12,752									
220	CTE - Other (Describe & Itemize)	4799										
221	Total CTE - Perkins		12,752	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 III - Technology-Formula	4860										
232	ARRA - Title III - 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										
238	Qualified School Construction Bond Credits	4867										
239	Build America Bond Tax Credits	4868										

See accompanying notes to the financial statements

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (80)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2401 Build America Bond Interest Reimbursement	4869									
2402 ARRA - General State Aid - Other Govt. Services Stabilization	4870									
2403 Other ARRA Funds - II	4871									
2404 Other ARRA Funds - III	4872									
2405 Other ARRA Funds - IV	4873									
2406 Other ARRA Funds - V	4874									
2407 ARRA - Early Childhood	4875									
2408 Other ARRA Funds VII	4876									
2409 Other ARRA Funds VIII	4877									
2410 Other ARRA Funds IX	4878									
2411 Other ARRA Funds X	4879									
2412 Other ARRA Funds Ed Job Fund Program	4880									
2413 Total Stimulus Programs		0	0	0	0	0	0	0	0	0
2414 Race to the Top - Preschool Expansion Grant	4901									
2415 Title III - Immigrant Education Program (IEP)	4902									
2416 Title III - Language Inst Program - Limited Eng (LIPLEP)	4905									
2417 McKinney Education for Homeless Children	4909									
2418 Title II - Eisenhower Professional Development Formula	4920									
2419 Title II - Teacher Quality	4930									
2420 Federal Charter Schools	4932	8,950								
2421 State Assessment Grants	4950									
2422 Grant for State Assessments and Related Activities	4981									
2423 Medicaid Matching Funds - Administrative Outreach	4982									
2424 Medicaid Matching Funds - Fee-for-Service Program	4991									
2425 Other Restricted Revenue from Federal Sources (Describe & Itemize)	4992	9,650								
2426 Total Restricted Grants-In-Aid Received from the Federal Govt thru the State	4998	201,183	0	0	0	0	0	0	0	0
2427 Total Receipts/Revenues from Federal Sources	4000	201,183	0	0	0	0	0	0	0	0
2428 Total Direct Receipts/Revenues		4,731,466	442,092	56,926	341,942	141,715	50,000	34,523	66,198	34,523

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

1	2	3	4	A													K (900) Total	L Budget
				Description (Enter Whole Dollars)														
1	2	3	4	B Funct #	C (100) Salaries	D (200) Employee Benefits	E (300) Purchased Services	F (400) Supplies & Materials	G (500) Capital Outlay	H (600) Other Objects	I (700) Non-Capitalized Equipment	J (800) Termination Benefits	K (900) Total	L Budget				
				10 - EDUCATIONAL FUND (ED)														
				INSTRUCTION (ED)														
5				1000														
6				1100	1,741,104	226,603	43,660	65,741						2,077,108	2,100,441			
7				1115										0	0			
8				1125	10,228	482								10,710	500			
9				1200	462,878	62,343	64,458	1,025						590,704	614,024			
10				1275										0	0			
11				1250	60,296	11,650	9,912	7,588	19,267					108,713	73,908			
12				1275										0	0			
13				1300										0	0			
14				1400	157,137	20,483	437	15,392	8,263	235				203,947	213,118			
15				1500	60,545	2,694	28,658	19,580	13,064					124,521	124,607			
16				1600										0	0			
17				1650										0	0			
18				1700	10,748	1,402	75	155						12,380	12,380			
19				1800										0	0			
20				1900										0	0			
21				1910										0	0			
22				1911										0	0			
23				1912										0	0			
24				1913										0	0			
25				1914										0	0			
26				1915										0	0			
27				1916										0	0			
28				1917										0	0			
29				1918										0	0			
30				1919										0	0			
31				1920										0	0			
32				1921										0	0			
33				1922										0	0			
34				1000	2,502,936	325,657	147,180	109,481	40,594	235				3,126,083	3,136,978			
35				2000										0	0			
36				SUPPORT SERVICES - PUPILS														
37				2110										0	0			
38				2120	114,272	14,838	634							129,744	133,943			
39				2130	33,272	11,709		2,093						47,074	46,783			
40				2140										0	0			
41				2150			20,013							20,013	20,100			
42				2190			20,547	2,093	0	0				22,640	20,876			
43				2200	147,544	26,547	20,547	2,093	0	0				196,831	200,826			
44				SUPPORT SERVICES - INSTRUCTIONAL STAFF														
45				2210			555							555	600			
46				2220				64						64	75			
47				2230										0	0			
48				2200	0	0	555	64	0	0				619	675			
49				SUPPORT SERVICES - GENERAL ADMINISTRATION														
50				2310	1,350	64	19,999	4,745		15,022				41,180	38,818			
51				2320	86,100	11,108	1,291	23		1,315				99,837	97,925			
52				2350										0	0			
53				2360										0	0			
54				2370										0	0			
55				2300	87,450	11,172	21,290	4,768	0	16,337				141,017	136,743			

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

A	B	C	D	E	F	G	H	I	J	K	L
	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1											
2											
54											
55	2410	95,550	12,323	1,039	100					109,012	109,825
56	2490										
57	2400	95,550	12,323	1,039	100					109,012	109,825
58											
59	2510										
60	2520	47,500	4,363	18,730	251					70,844	64,258
61	2540										
62	2550									1,993	1,993
63	2560	100,680	13,992	135	68,248					183,055	181,977
64	2570	58,798	1,869							55,048	55,048
65	2590	203,978	20,224	20,958	68,499					311,559	304,216
66											
67	2610										
68	2620										
69	2650										
70	2640			89,468	6,460	28,674				124,602	90,219
71	2660										
72	2600	0	0	89,468	6,460	28,674				124,602	90,219
73	2900		70,266	153,857	81,984	28,674	16,337			883,600	842,514
74	2900	532,522									
75	3000										
76	4000										
77											
78	4110										
79	4120										
80	4130										
81	4140										
82	4170										
83	4190										
84											
85	4100										
86	4210										
87	4220										
88	4230										
89	4270										
90	4280										
91	4290										
92	4200										
93	4310										
94	4320										
95	4330										
96	4340										
97	4370										
98	4380										
99	4390										
100	4300										
101	4400										
102	4000										
103	5000										
104											
105	5110										

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

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120										
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
108	State Aid Anticipation Certificates	5140										
109	Other Interest on Short-Term Debt	5150										
110	Total Interest on Short-Term Debt	5100										
111	Debt Services - Interest on Long-Term Debt	5200										
112	Total Debt Services	5000										
113	PROVISIONS FOR CONTINGENCIES (EO)	6000										
114	Total Direct Disbursements/Expenditures		3,053,458	395,923	301,037	191,465	69,268	126,821	0	0	4,119,972	4,082,432
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										611,494	
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510										
123	Facilities Acquisition & Construction Services	2530										
124	Operation & Maintenance of Plant Services	2540	136,817	5,932	124,541	115,438	61,687				444,415	407,603
125	Pupil Transportation Services	2550										
126	Fund Services	2560										
127	Total Support Services - Business	2500	136,817	5,932	124,541	115,438	61,687				444,415	407,603
128	Other Support Services (Describe & Itemize)	2900										
129	Total Support Services	2000	136,817	5,932	124,541	115,438	61,687				444,415	407,603
130	COMMUNITY SERVICES (O&M)	3000										
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110										
134	Payments for Special Education Programs	4120										
135	Payments for CTE Programs	4140										
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
137	Total Payments to Other Govt. Units (In-State)	4100										
138	Payments to Other Govt. Units (Out of State)	4400										
139	Total Payments to Other Govt. Units	4000										
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110										
143	Tax Anticipation Notes	5120										
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
145	State Aid Anticipation Certificates	5140										
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
147	Total Debt Service - Interest on Short-Term Debt	5100										
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
149	Total Debt Services	5000										
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		136,817	5,932	124,541	115,438	61,687				444,415	407,603
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
153											(2,323)	

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

A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
	Punct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1											
2											
154											
155	30 - DEBT SERVICES (D5)										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4000									
157	Payments for Regular Programs										
158	Payments for Special Education Programs	4110									
159	Other Payments to In-State Govt Units (Describe & Itemize)	4120									
160	Total Payments to Other Districts & Govt Units (In-State)	4000									
161	DEBT SERVICES (D5)										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5000									
163	Tax Anticipation Warrants										
164	Tax Anticipation Notes	5110									
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5120									
166	State Aid Anticipation Certificates	5130									
167	Other Interest on Short-Term Debt (Describe & Itemize)	5140									
168	Total Debt Services - Interest On Short-Term Debt	5150									
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300					6,515			6,515	6,515
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400					60,300			60,300	60,300
172	Total Debt Services	5000					66,815			66,815	66,815
173	PROVISION FOR CONTINGENCIES (D5)	6000									
174	Total Disbursements/Expenditures						66,815			66,815	66,815
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						66,815			66,815	66,815
176										111	
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Punct. 2190 Describe & Itemize)	2100									
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services										
183	Other Support Services (Describe & Itemize)	2550	710	269,851	25,672					301,733	301,798
184	Total Support Services	2900	710	269,851	25,672					301,733	301,798
185	COMMUNITY SERVICES (TR)	2000									
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	3000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4000									
188	Payments for Regular Programs										
189	Payments for Special Education Programs	4110									
190	Payments for Adult/Continuing Education Programs	4120									
191	Payments for CTE Programs	4130									
192	Payments for Community College Programs	4140									
193	Other Payments to In-State Govt Units (Describe & Itemize)	4170									
194	Total Payments to Other Govt Units (In-State)	4190									
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4200									
196	Total Payments to Other Govt Units	4000									

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Punct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
197	5000										
198											
199	5110										
200	5120										
201	5130										
202	5140										
203	5150										
204	5100										
205	5200										
206	5300										
207	5400										
208	5000										
209	6000										
210											
211		5,500	710	269,851	25,672	0	0	0	0	301,733	301,736
212										40,209	
213											
214											
215	1000										
216	1100		23,088							23,088	23,200
217	1125		1,984							1,984	
218	1200		31,050							31,050	31,170
219	1225										
220	1250		7,079							7,079	4,448
221	1275										
222	1300										
223	1400										
224	1500		2,279							2,279	2,200
225	1600		3,446							3,446	3,463
226	1650										
227	1700		156							156	200
228	1800										
229	1900										
230	1000		69,082							69,082	64,681
231	2000										
232											
233	2110										
234	2130		1,647							1,647	1,700
235	2140		5,417							5,417	5,300
236	2150										
237	2180										
238	2100		7,064							7,064	7,000
239											
240	2210										
241	2220										
242	2230										
243	2300		0							0	0
244											
245	2310		258							258	275
246	2320		1,162							1,162	1,700

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2												
247	Service Area Administrative Services	2930									0	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2963									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		1,230							1,230	
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		1,241							1,241	1,450
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		1,241							1,241	1,450
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services										0	
264	Fiscal Services	2510		8,948							8,948	9,000
265	Facilities Acquisition & Construction Services	2520									0	
266	Operation & Maintenance of Plant Services	2540		23,607							23,607	23,585
267	Pupil Transportation Services	2550		74							74	
268	Food Services	2560		19,004							19,004	19,100
269	Internal Services	2570		8,668							8,668	8,860
270	Total Support Services - Business	2500		60,301							60,301	60,545
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	
276	Data Processing Services	2660									0	
277	Total Support Services - Central	2600		0							0	
278	Other Support Services (Describe & Itemize)	2500									0	
279	Total Support Services	2000		70,026							70,026	70,970
280	COMMUNITY SERVICES (MR/SS)	3000									0	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
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									0	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
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									0	
295	Total Disbursements/Expenditures			139,108							139,108	135,651
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,607	
297												

Woodlawn Unit School District No. 209
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

NOTE 1--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. Principles Used to Determine Scope of 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 has developed criteria to determine whether outside agencies with activities, which benefit the citizens of the District, including joint agreements, which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity, which would exercise such oversight, which would result in the District being considered a component unit of the entity.

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. The District maintains individual funds required by the State of Illinois. 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 following fund types and account groups are used by the District:

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 General Fund, which consists of the Educational Fund and the Operations and Maintenance Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds, which include the Transportation Fund, the Municipal Retirement and Social Security Fund, the Working Cash Fund, and the Tort 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 Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans.

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

The Capital Projects Funds (Capital Projects Fund and Fire Prevention and Safety Fund) account for financial resources to be used for the acquisition or construction of major capital facilities.

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 include the 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 amount due to the activity fund organizations is 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 the 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. 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.

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.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, combined financial statements are not presented.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Fund types 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. The budget was passed on September 19, 2019, and was amended on June 18, 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. Actual expenditures disbursed in the Educational Fund, Operations & Maintenance Fund, Municipal Retirement/Social Security Fund and Fire Prevention & Safety Fund exceeded budgeted amounts.

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

1. In the quarter prior to July 1, or during the first quarter commencing on July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, and at least 30 days after the public hearing date, 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.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

Investments are stated at the lower of cost or market. The District has adopted a formal written investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which investments are made must be approved by the Board of Education.

F. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. Donated general fixed assets are stated at estimated fair market value of the date of acquisition. The District capitalizes fixed assets with a cost of \$500 or greater. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Had depreciation been recorded, it would have totaled \$207,743. Depreciation is calculated using the straight-line method with the following estimated useful lines:

<u>Asset Class</u>	<u>Life In Years</u>
Land Improvements	20
Buildings	50
Transportation Equipment	5
Food Service Equipment	10
Other Equipment	3-10

G. Compensated Absences

Employees of the District are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. It is impracticable to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The District's policy is to recognize the costs of compensated absences when paid to employees.

H. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

NOTE 2--PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District. Property taxes collected during the fiscal year ended June 30, 2020, represent the 2018 levy approved by the Board on December 20, 2018. The 2019 property tax levy, which will be collected in fiscal year 2021, was adopted by the Board on December 19, 2019. Property taxes attach as an enforceable lien on property as of January 1. Taxes are collected and distributed by Jefferson County. Tax bills are generally due in two installments on July 1 and September 1. The District receives significant distributions of tax receipts approximately one month after the due dates.

The District passes three separate levies each year, an elementary school levy, a high school levy, and a combined unit district levy. Following are tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

<u>Combined Unit Levy</u>	<u>Limit</u>	<u>2017 Levy</u>	<u>2018 Levy</u>	<u>2019 Levy</u>
Educational	4.00	3.40233	3.28061	3.05745
Bond & Interest	as needed	.16123	.15412	.14729
Tort	as needed	.07835	.07392	.00000
Building	.70	.64583	.68673	.70000
Fire Prevention	.05	.04893	.04906	.05000
Transportation	.30	.29356	.29432	.30000
IMRF	as needed	.10463	.09870	.00000
Working Cash	.05	.04893	.04906	.00553
Special Education	.30	.29356	.29432	.30000
Lease	as needed	.02446	.02453	.02514
Social Security	as needed	.13951	.13161	.00000
		<u>5.24132</u>	<u>5.13698</u>	<u>4.58541</u>
<u>Elementary School Levy</u>	<u>Limit</u>	<u>2017 Levy</u>	<u>2018 Levy</u>	<u>2019 Levy</u>
Educational	2.30	1.80953	1.91045	2.00524
Building	.35	.35000	.34709	.35000
IMRF	as needed	.07527	.07356	.00000
Transportation	.15	.15000	.14875	.15000
Working Cash	.05	.05000	.04958	.00430
Fire Prevention	.05	.05000	.04958	.05000
Special Education	.20	.20000	.19834	.20000
Tort	.30	.16935	.12873	.00000
Social Security	as needed	.09409	.09195	.00000
Lease	.05	.02552	.02565	.02633
		<u>2.97376</u>	<u>3.02368</u>	<u>2.78587</u>
<u>High School Levy</u>	<u>Limit</u>	<u>2017 Levy</u>	<u>2018 Levy</u>	<u>2019 Levy</u>
Educational	1.70	1.28849	1.31531	1.22107
Bonds & Interest	.50	.16413	.15413	.14296
Building	.35	.30468	.35000	.33990
IMRF	as needed	.02958	.02824	.00000
Transportation	.15	.13760	.15000	.14567
Working Cash	.05	.04915	.05000	.00713
Fire Prevention	.05	.04915	.05000	.04856
Special Education	.10	.09828	.10000	.09712
Tort	.30	.15600	.07467	.00000
Social Security	as needed	.04593	.04385	.00000
Lease	.05	.02457	.02507	.02428
		<u>2.34756</u>	<u>2.34127</u>	<u>2.02669</u>

NOTE 3--FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

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 and Capital Projects Funds. At June 30, 2020, revenues received exceeded expenditures disbursed from state grants, resulting in a restricted fund balance in the amount of \$50,000 in the Capital Projects Fund.

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 revenues received from federal grants, resulting in no restricted fund balance.

4. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2020, expenditures disbursed exceeded revenues received for this special tax levy, resulting in no restricted fund balance.

5. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2020, \$70,411 of this restricted tax levy had not been expended. This balance is included in the financial statements as reserved in the Educational 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.

NOTE 3--FUND BALANCE REPORTING (CONTINUED)

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 \$472,290. This amount is shown as unreserved in the Educational Fund.

By Board action, the District committed to \$231,320 in construction projects. Through June 30, 2020, the District expended \$- on these contracts, leaving a committed balance of \$231,320. This amount is included in the financial statements as unreserved in the Fire Prevention & Safety 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.

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements-Reserved	Financial Statements-Unreserved
Educational	\$-	\$70,411	\$472,290	\$-	\$2,354,364	\$70,411	\$2,826,654
Operations & Maintenance	-	-	-	-	12,464	-	12,464
Debt Service	-	7,023	-	-	-	-	7,023
Transportation	-	-	-	-	151,323	-	151,323
IMRF	-	175,231	-	-	-	-	175,231
Capital Projects	-	50,000	-	-	-	50,000	-
Working Cash	-	-	-	-	97,650	-	97,650
Tort Liability	-	199,049	-	-	-	-	199,049
Fire Prevention and Safety	-	28,208	-	-	-	-	28,208

NOTE 3--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 4--CASH AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6); and Section 8-7 of the School Code.

Deposits

Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that, in the event of bank failure, the District's deposits may not be returned to it. The District has a deposit policy for custodial credit risk. As of June 30, 2020, the District's bank balances of \$3,725,864 (book balance of \$3,618,813) were fully insured or collateralized by securities held in the District's name at a third party financial institution.

NOTE 5--CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2020:

	Beginning Balance 07-01-19	Additions	Deletions	Ending Balance 06-30-20
Capital Assets, Not Being Depreciated:				
Land	\$ 26,166	\$ -	\$-	\$ 26,166
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	26,166	-	-	26,166
Capital Assets Being Depreciated:				
Land Improvements	220,045	9,564	-	229,609
Buildings	6,949,639	77,424	-	7,027,063
Other Equipment	1,820,149	86,403	-	1,906,552
Transportation Equipment	37,919	-	-	37,919
Food Service Equipment	47,555	25,997	-	73,552
Total Capital Assets, Being Depreciated	9,075,307	199,388	-	9,274,695
Less Accumulated Depreciation for:				
Land Improvements	117,875	8,626	-	126,501
Buildings	3,142,332	140,770	-	3,283,102
Other Equipment	1,541,694	50,930	-	1,592,624
Transportation Equipment	27,427	4,497	-	31,924
Food Service Equipment	38,501	2,920	-	41,421
Total Accumulated Depreciation	4,867,829	207,743	-	5,075,572
Total Capital Assets, Being Depreciated, Net	4,207,478	(8,355)	-	4,199,123
Total Capital Assets, Net	\$4,233,644	\$ (8,355)	-	\$4,225,289

NOTE 6--POSTEMPLOYMENT BENEFIT PLANS

The School District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), and a postemployment Health Care Plan - Teacher Health Insurance Security (THIS) Fund.

TEACHERS' RETIREMENT SYSTEM

Plan description

The employer participates in the Teachers' Retirement System of Illinois. 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 <http://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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement 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 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. Disability and death benefits are also provided.

Tier II 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and Tier II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

NOTE 6--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

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 to TRS: The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,379,757 in pension contributions from the state of Illinois

2.2 formula contributions: Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ended June 30, 2020 were \$15,830.

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 \$27,460 were paid from federal and special trust funds that required employer contributions of \$2,927.

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 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 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 annual allotment.

TEACHERS' HEALTH INSURANCE SECURITY FUND

THIS Fund employer contributions

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

NOTE 6--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

The State Employee 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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with 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.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous year.

- On behalf contributions to the THIS Fund
The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2020. State of Illinois contributions were \$33,844 and the employer recognized revenue and expenditures of this amount during the year.
- Employer contributions to the THIS Fund
The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the employer paid \$25,110 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/AuditReports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

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 a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members (and all District 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 may 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).

NOTE 6--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

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

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

At December 31, 2019, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	38
Inactive plan members entitled to but not yet receiving benefits	21
Active plan members	18
Total	<u>77</u>

Contributions

As set by statute, 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 required member contribution rate for calendar year 2019 was 9.07 percent. For the fiscal year ended June 30, 2020, the District contributed \$87,261 to the plan. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$80,935 the total required contribution for the current fiscal year.

Aggregate Pension Information

Total District pension expenditures for the year ended June 30, 2020 were \$409,518. This represents amounts remitted to TRS (\$329,855) and IMRF (\$87,261).

NOTE 7--LONG-TERM DEBT

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

Debt payable at July 1, 2019	\$251,600
Debt issued	-
Debt retired	<u>60,300</u>
Debt payable at June 30, 2020	<u>\$191,300</u>

BONDS PAYABLE

On May 8, 2012, the District issued \$575,000 of General Obligation School and Refunding Bonds. Principal payments are due annually on November 1, (beginning November 1, 2013), and interest payments are due semi-annually on May 1, and November 1, at rates varying from 1.25% to 3.20%. At June 30, 2020, \$191,300 of principal remained outstanding.

The proceeds from this bond issue were used to redeem \$420,000 of principal and \$19,110 of accrued interest on the District's Series 2011 General Obligation School Bonds, which were callable on June 1, 2012. The District incurred no economic gain or loss as a result of this refunding.

The following is the annual cash flow requirements to maturity:

<u>Year Ending</u> <u>June 30</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	2.80%	\$ 61,900	\$4,880	\$ 66,780
2022	3.00%	63,700	3,058	66,758
2023	3.20%	<u>65,700</u>	<u>1,051</u>	<u>66,751</u>
		<u>\$191,300</u>	<u>\$8,989</u>	<u>\$200,289</u>

LEGAL DEBT MARGIN

The Illinois School Code limits the amount of indebtedness to the sum of 13.8% of the District's combined unit equalized assessed valuation (\$31,284,849), 6.9% of the District's elementary school equalized assessed valuation (\$26,888,737), and 6.9% of the District's high school equalized assessed valuation (\$14,481,349). The District's remaining legal debt margin as of June 30, 2020 is \$6,980,545.

NOTE 8--RISK MANAGEMENT

Significant losses are covered by commercial insurance for all major programs: property, liability and workers' compensation. During the year ended June 30, 2020, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in the last three years.

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2020, there were no significant adjustments in premiums based on actual experience.

NOTE 9--COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Woodlawn Unit School District No. 209

SUPPLEMENTARY INFORMATION

Woodlawn Unit School District No. 209
 SCHEDULE OF CHANGES IN ACTIVITY FUNDS
 For the Year Ended June 30, 2020

	Balance July 1, 2019	Receipts	Expenditures	Balance June 30, 2020
5th Grade	\$ 179	\$ 500	\$ -	\$ 679
Christmas Shopping	910	859	1,120	649
Jr. High Scholar Bowl	258	-	-	258
8th Grade	977	3,094	3,274	797
Jr. High Softball	779	2,709	1,935	1,553
Jr. High Girls Basketball	37	2,244	2,281	-
Jr. High Cheerleading	2,315	4,801	6,360	756
Jr. High Baseball	372	826	1,108	90
Jr. High Golf	-	200	-	200
Jr. High Boys Basketball	1,128	4,743	3,450	2,421
Jr. High Volleyball	3,410	2,753	1,367	4,796
Music	5,091	505	4,056	1,540
Jr. High Cross Country	1,505	938	528	1,915
Miscellaneous	(65)	12	-	(53)
8th Grade Parents	119	1,677	1,795	1
Snack Shack	-	3,149	2,307	842
Kindergarten	27	1,091	-	1,118
Jr. High Bowling	(214)	340	-	126
Jr. High Track	-	250	-	250
Booster	(287)	-	-	(287)
Field Concession Stand	16,788	-	16,788	-
Flag	-	200	4,399	(4,199)
Social Studies	-	300	-	300
FBLA	(248)	14,182	15,967	(2,033)
Class of 2019	892	-	892	-
Class of 2020	2,649	-	658	1,991
Class of 2021	3,148	-	50	3,098
Class of 2022	4,767	-	-	4,767
FCA	60	-	-	60
FFA	2,451	18,254	13,419	7,286
FFA Alumni	670	-	-	670
Student Council	556	243	464	335
High School Cheerleaders	(821)	6,083	4,553	709
Yearbook	13,408	6,740	8,047	12,101
School Improvement	7,145	2,415	1,178	8,382
Art Club	246	90	90	246
High School Baseball	1,233	8,743	8,942	1,034
High School Boys Basketball	99	3,548	4,772	(1,125)
High School Girls Basketball	128	200	2,308	(1,980)
High School Softball	(3,738)	-	-	(3,738)
High School Volleyball	4,211	17,782	17,466	4,527
Bass Fishing	400	-	-	400
High School Golf	733	331	855	209
High School Track	167	9,197	9,364	-
National Honor Society	1,407	889	425	1,871
High School Scholar Bowl	(162)	-	120	(282)
Homecoming	10	11,692	4,184	7,518
Parking Lot	5,467	1,200	-	6,667
Food Services	2	11	-	13
Tech Bytes	30	-	-	30
Flock	120	733	488	365
Expeditions	529	10,395	5,829	5,095
Youth & Government	1,509	3,167	5,995	(1,319)
Midland Trail Conference	8,240	2,068	1,991	8,317
Livingston Scholarship	1,368	-	-	1,368
	<u>\$ 90,005</u>	<u>\$ 149,154</u>	<u>\$ 158,825</u>	<u>\$ 80,334</u>

	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	1,654,304		1,654,304	1,672,530	1,672,530
5	Operations & Maintenance	342,178		342,178	362,327	362,327
6	Debt Services **	66,178		66,178	66,782	66,782
7	Transportation	146,647		146,647	155,283	155,283
8	Municipal Retirement	52,526		52,526		0
9	Capital Improvements	0		0		0
10	Working Cash	34,273		34,273	3,919	3,919
11	Tort Immunity	65,811		65,811		0
12	Fire Prevention & Safety	34,273		34,273	36,118	36,118
13	Leasing Levy	17,373		17,373	18,461	18,461
14	Special Education	153,158		153,158	161,696	161,696
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	69,233		69,233		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,635,954	0	2,635,954	2,477,116	2,477,116

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.
 ** 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		
Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020														
SCHEDULE OF SHORT-TERM DEBT																				
1																				
2																				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)																			
4	Total CPRT Notes																			
5	TAX ANTICIPATION WARRANTS (TAW)																			
6	Educational Fund																			
7	Operations & Maintenance Fund																			
8	Debt Services - Construction																			
9	Debt Services - Working Cash																			
10	Debt Services - Refunding Bonds																			
11	Transportation Fund																			
12	Municipal Retirement/Social Security Fund																			
13	Fire Prevention & Safety Fund																			
14	Other - (Describe & Itemize)																			
15	Total TAWs																			
16	TAX ANTICIPATION NOTES (TAN)																			
17	Educational Fund																			
18	Operations & Maintenance Fund																			
19	Fire Prevention & Safety Fund																			
20	Other - (Describe & Itemize)																			
21	Total TANS																			
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)																			
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)																			
24	General State Aid/Evidence-Based Funding Anticipation Certificates																			
25	Total (All Funds)																			
26	OTHER SHORT-TERM BORROWING																			
27	Total Other Short-Term Borrowing (Describe & Itemize)																			
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 (Describe 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	Life Safety Bonds - Series 2012	05/09/12	575,000	6	251,600			60,300	191,300	184,277										
32																				
33																				
34																				
35																				
36																				
37																				
38																				
39																				
40																				
41																				
42																				
43																				
44																				
45																				
46																				
47																				
48																				
49																				
50																				
51			575,000		251,600			60,300	191,300	184,277										
52	1. Working Cash Fund Bonds																			
53	2. Funding Bonds																			
54	3. Refunding Bonds																			
55	4. Fire Prevention, Safety, Environmental and Energy Bonds																			
56	5. Tort/Judgment Bonds																			
57	6. Building Bonds																			
58	7. Other																			
59	8. Other																			
60	9. Other																			

* Each type of debt issued must be identified separately with the amount:

- Working Cash Fund Bonds
- Funding Bonds
- Refunding Bonds
- Fire Prevention, Safety, Environmental and Energy Bonds
- Tort/Judgment Bonds
- Building Bonds
- Other
- Other
- Other

A	B	C	D	E	F	G	H	I	J	K	L	
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
1	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
2	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	26,166			26,166						26,166
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	6,949,639	77,424		7,027,063	50	3,142,332	140,770		3,283,102	3,743,961
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	220,045	9,564		229,609	20	117,875	8,626		126,501	103,108
11	Capitalized Equipment	250										
12	10 Yr. Schedule	251	1,867,704	112,400		1,980,104	10	1,580,195	53,850		1,634,045	346,059
13	5 Yr. Schedule	252	37,919			37,919	5	27,427	4,497		31,924	5,995
14	3 Yr. Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-				0	0
16	Total Capital Assets	200	9,101,473	199,388	0	9,300,861		4,867,829	207,743	0	5,075,572	4,225,289
17	Non-Capitalized Equipment	700				0						
18	Allowable Depreciation								207,743			

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: 1/1/1999 (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)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Glass & Shuffett 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.


Signature

12/04/2020
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

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Grantee Name	Woodlawn Unit School District 209
ID Numbers	AUDIT:23896 Grantee:680476 DUNS:079880309 FEIN:474017036
Audit Period	7/1/2019 - 6/30/2020
Submitted	12/02/2020; eric helbig; superintendent; ehelbig@woodlawnschools.org; 6187352631
Accepted	
Program Count	9

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	24,595.00	2,943,830.00	2,968,425.00
Fringe Benefits	0.00	0.00	503,181.00	503,181.00
Travel	0.00	0.00	337.00	337.00
Equipment	0.00	8,263.00	100,636.00	108,899.00
Supplies	0.00	38,585.00	154,855.00	193,440.00
Contractual Services	0.00	42,016.00	671,438.00	713,454.00
Consultant (Professional Services)	0.00	0.00	6,953.00	6,953.00
Construction	0.00	0.00	86,988.00	86,988.00
Occupancy - Rent and Utilities	0.00	0.00	85,919.00	85,919.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	3,963.00	3,963.00
Training and Education	0.00	0.00	555.00	555.00
Direct Administrative Costs	0.00	0.00	141,017.00	141,017.00
Miscellaneous Costs	0.00	0.00	177,299.00	177,299.00
All Grant Specific Categories	13,037.00	203,868.00	0.00	216,905.00
TOTAL DIRECT EXPENDITURES	13,037.00	317,327.00	4,876,971.00	5,207,335.00
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	13,037.00	317,327.00	4,876,971.00	5,207,335.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Department Of Healthcare And Family Services (478)
Program Name	Medical Assistance Program (478-00-0251)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
1st Quarter (Jul.-Sept.) Admin. Expenditures	0.00	1,978.00	0.00	1,978.00
2nd Quarter (Oct.-Dec.) Admin. Expenditures	0.00	2,245.00	0.00	2,245.00
3rd Quarter (Jan.-Mar.) Admin. Expenditures	0.00	3,752.00	0.00	3,752.00
4th Quarter (Apr.-Jun.) Admin. Expenditures	0.00	3,085.00	0.00	3,085.00
TOTAL DIRECT EXPENDITURES	0.00	11,060.00	0.00	11,060.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Agricultural Education (586-18-1015)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	10,021.00	0.00	0.00	10,021.00
TOTAL DIRECT EXPENDITURES	10,021.00	0.00	0.00	10,021.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Agricultural Education (586-00-1581)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	3,016.00	0.00	0.00	3,016.00
TOTAL DIRECT EXPENDITURES	3,016.00	0.00	0.00	3,016.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	National School Lunch Program (586-18-0407)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	13,379.00	0.00	13,379.00
Revenues-Grant Projects during the Audit Period	0.00	41,944.00	0.00	41,944.00
TOTAL DIRECT EXPENDITURES	0.00	55,323.00	0.00	55,323.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	School Breakfast Program (586-18-0406)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	2,544.00	0.00	2,544.00
Revenues-Grant Projects during the Audit Period	0.00	8,481.00	0.00	8,481.00
TOTAL DIRECT EXPENDITURES	0.00	11,025.00	0.00	11,025.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Summer Food Service Program (586-18-0410) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Revenues- Grant Projects during the Audit Period	0.00	16,456.00	0.00	16,456.00
TOTAL DIRECT EXPENDITURES	0.00	16,456.00	0.00	16,456.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title I - Low Income (586-44-0414)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	98,954.00	0.00	98,954.00
TOTAL DIRECT EXPENDITURES	0.00	98,954.00	0.00	98,954.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title II - Teacher Quality - Improving Teacher Quality State Grants (586-43-0430)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	9,950.00	0.00	9,950.00
TOTAL DIRECT EXPENDITURES	0.00	9,950.00	0.00	9,950.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title IV Safe and Drug Free Formula (Inactive) (586-18-0421)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	1,100.00	0.00	1,100.00
TOTAL DIRECT EXPENDITURES	0.00	1,100.00	0.00	1,100.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Program Name	Other grant programs and activities
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	24,595.00	0.00	24,595.00
Equipment	0.00	8,263.00	0.00	8,263.00
Supplies	0.00	38,585.00	0.00	38,585.00
Contractual Services	0.00	42,016.00	0.00	42,016.00
TOTAL DIRECT EXPENDITURES	0.00	113,459.00	0.00	113,459.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Program Name	All other costs not allocated
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	2,943,830.00	2,943,830.00
Fringe Benefits	0.00	0.00	503,181.00	503,181.00
Travel	0.00	0.00	337.00	337.00
Equipment	0.00	0.00	100,636.00	100,636.00
Supplies	0.00	0.00	154,855.00	154,855.00
Contractual Services	0.00	0.00	671,438.00	671,438.00
Consultant (Professional Services)	0.00	0.00	6,953.00	6,953.00
Construction	0.00	0.00	86,988.00	86,988.00
Occupancy - Rent and Utilities	0.00	0.00	85,919.00	85,919.00
Telecommunications	0.00	0.00	3,963.00	3,963.00
Training and Education	0.00	0.00	555.00	555.00
Direct Administrative Costs	0.00	0.00	141,017.00	141,017.00
Miscellaneous Costs	0.00	0.00	177,299.00	177,299.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	4,876,971.00	4,876,971.00

Woodlawn Unit School District No. 209

OTHER INFORMATION

	A	B	C	D	E	F	G	H	I	J	K	L	M						
1	FINANCIAL PROFILE INFORMATION																		
2																			
3	<i>Required to be completed for School Districts only.</i>																		
4																			
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																		
6																			
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					72,654,935										
8																			
9	Educational		Operations & Maintenance		Transportation			Combined Total		Working Cash									
10	Rate(s):		0.030575		+		0.007000		+		0.003000		=	0.040570		=	0.000055		
11																			
13	B. Results of Operations *																		
14																			
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance									
16	5,550,023			4,866,120			683,903			3,158,502									
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		+				
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,					10,026,381												
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.																	
33																			
34	Long-Term Debt Outstanding:																		
35																			
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct												
37	<input type="checkbox"/>	Outstanding:.....					511		191,300										
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																			
55																			
56																			
57																			
58																			
60																			
61																			

	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>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures		\$ 4,119,972
9	O&M	Expenditures 15-22, L151		Total Expenditures		444,415
10	DS	Expenditures 15-22, L174		Total Expenditures		66,815
11	TR	Expenditures 15-22, L210		Total Expenditures		301,733
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		139,108
13	TORT	Expenditures 15-22, L342		Total Expenditures		50,425
14						
15				Total Expenditures		\$ 5,122,468
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
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, L145, 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+H)	1125	Pre-K Programs		10,710
35	ED	Expenditures 15-22, L9, Col K - (G+H)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+H)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+H)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+H)	1600	Summer School Programs		0
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		0
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+H)	3000	Community Services		0
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		110,249
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		69,268
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+H)	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		61,687
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		60,300
62	TR	Expenditures 15-22, L185, Col K - (G+H)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L218, Col K	1125	Pre-K Programs		1,984
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						
78				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)		\$ 314,158
79				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		4,808,270
80				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2019-2020		454.39
81				Estimated OEPP (Line 78 divided by Line 79)		\$ 10,581.72

	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, 142, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, 144, Col F	1423	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, 145, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
88	TR	Revenues 9-14, 146, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, 151, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, 153, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, 154, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, 155, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, 157, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, 158, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, 175, Col C	1600	Total Food Service		0
96	ED-O&M	Revenues 9-14, 182, Col C,D	1700	Total District/School Activity Income		43,957
97	ED	Revenues 9-14, 184, Col C	1811	Rentals - Regular Textbooks		38,530
98	ED	Revenues 9-14, 187, Col C	1819	Rentals - Other (Describe & Itemize)		13,766
99	ED	Revenues 9-14, 188, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, 191, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, 192, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, 195, Col C,D	1910	Rentals		0
103	ED-O&M-TR	Revenues 9-14, 198, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, 1104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, 1106, Col C	1993	Other Local Fees (Describe & Itemize)		0
106	ED-O&M-TR	Revenues 9-14, 1132, Col C,D,F	3100	Total Special Education		45,991
107	ED-O&M-MR/SS	Revenues 9-14, 1141, Col C,D,G	3200	Total Career and Technical Education		12,859
108	ED-MR/SS	Revenues 9-14, 1145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, 1146, Col C	3360	State Free Lunch & Breakfast		949
110	ED-O&M-MR/SS	Revenues 9-14, 1147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, 1148, Col C,D	3370	Driver Education		6,414
112	ED-O&M-TR-MR/SS	Revenues 9-14, 1155, Col C,D,F,G	3500	Total Transportation		193,924
113	ED	Revenues 9-14, 1156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, 1157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, 1158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, 1160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, 1161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, 1162, 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, 1163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, 1164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, 1167, Col D	3925	School Infrastructure - Maintenance Projects		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, 1168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
123	ED	Revenues 9-14, 1177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, 1181, 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, 1188, Col C,D,F,G	4100	Total Title V		4,869
126	ED-MR/SS	Revenues 9-14, 1198, Col C,G	4200	Total Food Service		82,804
127	ED-O&M-TR-MR/SS	Revenues 9-14, 1204, Col C,D,F,G	4300	Total Title I		55,200
128	ED-O&M-TR-MR/SS	Revenues 9-14, 1209, Col C,D,F,G	4400	Total Title IV		1,903
129	ED-O&M-TR-MR/SS	Revenues 9-14, 1213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		24,595
130	ED-O&M-TR-MR/SS	Revenues 9-14, 1214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, 1215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, 1216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, 1221, Col C,D,G	4700	Total CTE - Perkins		12,752
134	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
135	ED	Revenues 9-14, 1253, Col C	4901	Race to the Top		0
136	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, 1254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
137	ED-TR-MR/SS	Revenues 9-14, 1255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
138	ED-TR-MR/SS	Revenues 9-14, 1256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
139	ED-O&M-TR-MR/SS	Revenues 9-14, 1257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
140	ED-O&M-TR-MR/SS	Revenues 9-14, 1258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		8,950
141	ED-O&M-TR-MR/SS	Revenues 9-14, 1259, Col C,D,F,G	4932	Title II - Teacher Quality		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, 1260, Col C,D,F,G	4960	Federal Charter Schools		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, 1261, Col C,D,F,G	4981	State Assessment Grants		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, 1262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, 1263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
146	ED-O&M-TR-MR/SS	Revenues 9-14, 1264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		9,690
147	ED-O&M-TR-MR/SS	Revenues 9-14, 1265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
148	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		157,325
149	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		0
175				Total Deductions for PCTC Computation (Line 85 through Line 173)	\$	714,898
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		4,093,372
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		207,743
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		4,301,115
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in iWAS-preliminary ADA 2019-2020		454,39
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	9,465.61
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.				
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Woodlawn Unit School District No. 209
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2020

Finding No: 20-01

Criteria: Effective internal controls require timely reconciliation of District bank records to financial records, and the timely correction of any discrepancies discovered in performing the reconciliation.

Condition: District bank records were not timely reconciled to financial records. Discrepancies between bank statements and District accounting records were not timely identified and corrected.

Cause: The employee performing bank reconciliation duties was unaware of the importance of timely correcting reconciliation discrepancies.

Effect: Errors in transaction processing occurred and were undetected for a period of approximately six months.

Recommendation: We recommend the District follow established policy of timely reconciling bank statement transactions to District accounting transactions, including correcting any discovered errors.

Auditee Response: The importance of timely monthly bank reconciliations have been stressed to the employee with bank reconciliation duties. If discrepancies occur and the employee cannot locate the source of the discrepancy, the employee is to seek outside guidance in a expeditious manner.