Audit Findings Summary Report

***NOTE: This is a draft and subject to review and revision by ISBE prior to issuance of final report.**

District Name: Coal City CUSD 1
RCDT: 24-032-0010-26

	Fiscal Year	School Year	Revenue Code	Program Name	Audit Adjustment	Written Response Required (Yes/No)
1	2022	2020-2021	3500	Regular and Vocational Transportation	155,289	No
2	2022	2020-2021	3510	Special Education Transportation	(41,300)	No

Audit Report Information

District Name: Coal City CUSD 1
RCDT: 24-032-0010-26

Discussion with Management

Date: September 11, 2023
Name Jason Smith
Position: Chief School Business Official
Signature:

Representing ISBE: Robert Cunnings

School Year	Program Name	Revenue Code
2020-2021	Regular and Vocational Transportation	3500
2020-2021	Special Education Transportation	3510

Finding # 10800
Written Explanation The LEA did not report student transportation enrolled days correctly. This district did not report the days for walkers that went on field trips in the over 1.5 mile category rider total.

RCA # 10800-1
Written Explanation The LEA must report student transportation enrolled days correctly.

Finding # 10802
Written Explanation The LEA did not allocate expenditures based upon the required allocation method. The district reported special education summer school miles under the regular category, while these should have been included under the special education category. The shifted funds toward the special education category.

RCA # 10802-2
Written Explanation The LEA must report all miles, including district owned and contractual miles, and allocate them to the appropriate expenditures.

Finding # 10805
Written Explanation The LEA understated Transportation Fund expenditures as reconciled with the Annual Financial Report. The district understated 14d-Contractual expenses by $154,263.

RCA # 10805-1
Written Explanation The LEA must not understate Transportation Fund expenditures as reconciled with the Annual Financial Report.

Finding # 10807
Written Explanation The LEA did not claim depreciation expense correctly. The auditor allowed the remaining depreciation on sequence #1-4 as these should have been fully depreciated prior to the 20-21 school year. Also, the auditor took away all depreciation that had been received on sequence #7-9 since these were allowed as direct costs in prior audits. Additionally, the auditor changed the coding for sequence #10-11 from V to N since the lease payments for these buses were paid for using grant funds. The auditor also deducted all prior depreciation received for these buses since they were grant funded.

RCA # 10807-1
Written Explanation

The LEA must claim depreciation expense correctly.

Finding # 10809

Written Explanation The LEA understated revenues as reconciled with the Annual Financial Report. The district understated 19a-Payments from Other Districts by $15,076. Also, the district understated 19c-Other revenue by $31,173, $16,026 for revenue received from the Special Education Orphanage claim for transportation reimbursement and $15,147 received from the IDEA grant.

RCA # 10809-1

Written Explanation

The LEA must not understate revenues as reconciled with the Annual Financial Report.

Finding # Manual finding

Written Explanation The LEA did not allocate revenues based upon the required allocation method. The district allocated revenue received for paid bus riders directly to regular, while this should be allocated to non-reimburseable since the enrolled days for these students were properly claimed in the non-reimburseable category. Also, the district allocated revenue received from the ESSER 2 grant directly to regular, while this should be allocated based upon the mileage figures for the contractor that performed the services.

RCA # Manual RCA

Written Explanation

The LEA must allocate revenues based upon the required allocation method.

Revenue Code	Per Audit	Per Claim	Audit Adjustment
3500	570,775	415,486	155,289
3510	432,201	473,501	(41,300)

Monitoring Findings Summary Report

***NOTE: This is a draft and subject to review and revision by ISBE prior to issuance of final report.**

District Name: Coal City CUSD 1
RCDT: 24-032-0010-26

	Fiscal Year	School Year	Revenue Code	Program Name	Questioned Cost	Written Response Required (Yes/No)
1	2022	2021-2022	3705	Early Childhood Block Grant	$0	No
2	2022	2021-2022	4300	Title I - Low Income	$0	No
3	2022	2021-2022	4620	Federal S.E. IDEA Flow Through	$0	No
4	2022	2021-2022	4932	Title II - Teacher Quality	$0	No
5	2020	2019-2020	4998-ER	Other Federal Programs	$0	No
6	2021	2020-2021	4998-E2	Other Federal Programs	$0	No
7	2022	2021-2022	4998-E3	Other Federal Programs	$0	No
8	2022	2021-2022	n/a	Equipment Policy	$0	No
9	2022	2021-2022	n/a	Personally Identifiable Information Policy	$0	No
10	2022	2021-2022	n/a	Procurement Policy	$0	No

Monitoring Report Information

District Name: Coal City CUSD 1
RCDT: 24-032-0010-26

Discussion with Management

Date: September 11, 2023
Name: Jason Smith
Position: Chief School Business Official
Signature:
Representing ISBE: Robert Cunnings

School Year	Program Name	Revenue Code
2021-2022	Early Childhood Block Grant	3705

Time Period Covering: **7/1/2021 - 6/30/2022**

Finding # Accepted as filed
Written Explanation

Questioned Cost

RCA #
Written Explanation

School Year	Program Name	Revenue Code
2021-2022	Title I - Low Income	4300

Time Period Covering: **7/31/2021 - 6/30/2022**

Finding # Accepted as filed

Written Explanation

Questioned Cost

RCA #

Written Explanation

School Year	Program Name	Revenue Code
2021-2022	Federal S.E. IDEA Flow Through	4620

Time Period Covering: 7/1/2021 - 6/30/2022

Finding # Accepted as filed

Written Explanation

Questioned Cost

RCA #

Written Explanation

School Year	Program Name	Revenue Code
2021-2022	Title II - Teacher Quality	4932

Time Period Covering: 7/31/2021 - 6/30/2022

Finding # Accepted as filed

Written Explanation

Questioned Cost

RCA #

Written Explanation