

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

<b>X</b>	<b>School District Joint Agreement</b>
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**Illinois School District/Joint Agreement  
Annual Financial Report \***  
**June 30, 2018**

<b>School District/Joint Agreement Information</b> (See instructions on inside of this page.)		<b>Accounting Basis:</b> <input checked="checked" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		<b>Certified Public Accountant Information</b>	
School District/Joint Agreement Number: <b>39-055-0610-25</b>				Name of Auditing Firm: <b>BKD, LLP</b>	
County Name: <b>Macon</b>				Name of Audit Manager: <b>Heather Powell</b>	
Name of School District/Joint Agreement: <b>Decatur Public School District No. 61</b>				Address: <b>225 North Water</b>	
Address: <b>101 W. Cerro Gordo Street</b>				City: <b>Decatur</b>	
City: <b>Decatur</b>				State: <b>Illinois</b>	
Email Address: <a href="mailto:lcovault@dps61.org">lcovault@dps61.org</a>				Phone Number: <b>217 429-2411</b>	
Zip Code: <b>62523</b>				Fax Number: <b>217 429-6109</b>	
				Expiration Date: <b>11/30/2018</b>	
				Email Address: <a href="mailto:hpowell@bkd.com">hpowell@bkd.com</a>	
				ISBE Use Only	
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="checked" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Single Audit Status:</b> <input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit information completed and attached? <input type="checkbox"/> YES <input checked="checked" type="checkbox"/> NO Were any financial statement or federal award findings issued?		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		Name of Township:  Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Paul Fregeau</b>		Email Address: <a href="mailto:pfregeau@dps61.org">pfregeau@dps61.org</a>		Email Address:	
Telephone: <b>217 362-3010</b>		Fax Number: <b>217 424-3009</b>		Telephone:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

## **Independent Auditor's Report on Financial Statements and Supplementary Information**

Board of Education  
Decatur School District No. 61  
Decatur, Illinois

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements and related notes of Decatur School District No. 61 (District), Decatur, Illinois, as of and for the year ended June 30, 2018, as listed in the table of contents, pages 5 through 22.

We have also audited the financial statements of the governmental activities, discretely presented component units, each major fund and the aggregate remaining fund information of Decatur School District No. 61, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. These basic financial statements are not presented as part of this Annual Financial Report form; however, these basic financial statements should be read in conjunction with this report.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes 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. This also includes determining that the regulatory provisions are acceptable for the current circumstances.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in the notes to these financial statements, the District prepared these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities and accountable Illinois public school districts. In addition, these financial statements do not include the financial data of the District's component units as required by accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to these financial statements 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* 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 Decatur School District No. 61 as of June 30, 2018 or changes in its financial position for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of Decatur School District No. 61 as of June 30, 2018, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in notes to these financial statements.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying financial information, listed as Supplementary Schedules and Statistical Section, pages 23 through 25 and 27 in the table of contents, and the attached section entitled Student Activity Funds, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole. The accompanying financial information on pages 26 and 28 through 32 listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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 our report dated October 28, 2018, on our consideration of Decatur School District No. 61'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the District's internal control over financial reporting and compliance.

**BKD, LLP**

Decatur, Illinois  
October 18, 2018

**Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of the Financial Statements Performed  
in Accordance With Government Auditing Standards**

Board of Education  
Decatur School District No. 61  
Decatur, Illinois

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 *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements and related notes as listed in the table of contents of Decatur School District No. 61 (District), as of and for the year ended June 30, 2018, and have issued our report thereon dated October 18, 2018, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting and omit certain component units required to be included under generally accepted accounting principles as stated in our report. However, the basic financial statements were found to be fairly stated on the cash basis of accounting, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 District'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 District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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 or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or 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.

**BKD, LLP**

Decatur, Illinois  
October 18, 2018



# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **Note 1: Nature of Operations and Summary of Significant Accounting Policies**

#### ***Nature of Operations***

Decatur School District No. 61 (District) is a community unit school district organized under the Illinois School Code for the purpose of providing a public education to the children of Decatur.

#### ***The Financial Reporting Entity***

These financial statements include only the financial data of Decatur School District No. 61. Generally accepted governmental accounting principles require that the financial statements include the financial data of Decatur School District No. 61 and all entities for which it is financially accountable (component units). It has been determined that Macon-Piatt Special Education District, established under a joint agreement involving several school districts, is a component unit of Decatur School District No. 61. In addition, the Decatur Public Schools Foundation is a component unit of the District. Decatur School District No. 61 administers the district, approves the district's budget, and has ultimate authority over the districts' operations. The omission of the discrete presentation of the financial data of these component units results in an incomplete presentation of these financial statements.

Condensed financial statements for each of the component units is included below. Complete financial statements of the individual component units can be obtained from the following:

#### **Macon-Piatt Special Education District**

Macon-Piatt Special Education District  
335 East Cerro Gordo  
Decatur, Illinois 62523

#### **Decatur Public Schools Foundation**

Decatur Public Schools Foundation  
601 North Church  
Decatur, Illinois 62523



# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

### Condensed Financial Statements – Omitted Component Units

#### Statement of Assets, Liabilities and Net Assets/Position Arising from Cash Transactions

	<b>Macon-Piatt Special Education District</b>
Assets	
Cash	\$ 246
Investments	3,877,271
Equipment	<u>65,731</u>
	<u><u>\$ 3,943,248</u></u>
Liabilities and Net Assets/Position	
Due to organizations	\$ 1,900
Investment in fixed assets	65,731
Net assets/position arising from cash transactions	<u>3,875,617</u>
	<u><u>\$ 3,943,248</u></u>

#### Statement of Financial Position

	<b>Decatur Public Schools Foundation</b>
Assets	
Cash	\$ 1,805,662
Investments	661,911
Other assets	<u>47,695</u>
	<u><u>\$ 2,515,268</u></u>
Liabilities and Net Assets/Position	
Other liabilities	\$ 55,466
Unrestricted net assets	755,604
Temporarily restricted net assets	<u>1,704,198</u>
	<u><u>\$ 2,515,268</u></u>

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2018**

Statement of Operating Receipts, Operating  
Disbursements, and Changes in Net Assets/Position

	<b>Macon-Piatt Special Education District</b>
Operating receipts	\$ 22,038,101
Operating disbursements	<u>21,485,360</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	552,741
Net assets/position arising from cash transactions, beginning of year	<u>3,390,507</u>
Net assets/position arising from cash transactions, end of year	<u>\$ 3,943,248</u>

Statement of Activities

	<b>Decatur Public Schools Foundation</b>
Revenues, gains and other support	\$ 2,240,473
Expenses	<u>703,330</u>
Change in net assets	1,537,143
Net assets, beginning of year	<u>922,659</u>
Net assets, end of year	<u>\$ 2,459,802</u>

***Basis of Presentation – Fund Accounting***

The accounts of the District are organized on the basis of funds or 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, liabilities, net assets/position, cash receipts, and cash disbursements. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **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 are accounted for through governmental funds. The financial statements, which focus on the measurement of spending and the determination of changes in financial position rather than upon net income determination, reflect cash-basis accounting.

The Educational Fund, Operations and Maintenance Fund, Tort Immunity/Judgment Fund and Working Cash Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds. The Tort Immunity/Judgment Fund accounts for financial resources to be used for tort immunity or tort judgment purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fire Prevention and Safety Fund) that are legally restricted to expenditures for specified purposes.

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 Fund accounts for financial resources to be used to finance a capital project, capital lease or lease purchase agreement.

The Fire Prevention and Safety Fund accounts 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 or other governments.

The Student Activity Funds and Other Agency Funds account for assets held by the District as an agent for other organizations. These funds are custodial in nature and do not involve the measurement of the results of operations. The financial statements reflect the amounts due to organizations equal to the assets owned.

### **General Fixed Assets and General Long-Term Debt Account Groups**

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 (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

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.

### **Governmental and Expendable Trust Funds – Measurement Focus**

The financial statements of all governmental and fiduciary 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 statements of assets, liabilities and net position arising from cash transactions. 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.

### ***Fund Balance (Net Position) Reporting***

In accordance with 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 provisions prescribed by the Illinois State Board of Education, 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.

#### **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.

The District purchases certain inventories of goods that are stored at a warehouse facility until needed at individual schools. At June 30, 2018, inventories totaling \$102,905 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

### **June 30, 2018**

#### 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, Debt Service, Tort, Capital Projects, and Fire Prevention and Safety Funds are by definition restricted for those specified purposes. The District has several revenue sources received within the 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. **Leasing Levy**

Cash disbursed and the related cash receipts 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.

3. **State Grants**

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Capital Projects Funds. At June 30, 2018, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

4. **Federal Grants**

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2018, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

5. **Social Security**

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$1,682,346. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

**6. School Facility Occupation Tax**

Cash receipts and related cash disbursements of this restricted tax are accounted for in the Debt Service Fund and Capital Projects Fund. At June 30, 2018, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,005,763. This amount is included in the Debt Service Fund and Capital Projects Fund as unreserved.

**7. Food Service**

Revenue and related expenditures of the food service program are accounted for in the Educational Fund. A portion, \$866,373, of this Fund's equity represents the excess of cumulative revenue over cumulative expenditures which is restricted for use in future food service program expenditures. This balance is included in the financial statements as reserved in the Educational Fund.

**8. Workers Compensation**

The District has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. For the year ended June 30, 2018, accident claims of \$652,600 were paid with \$1,445,576 of actuarially-determined incurred but not reported claims. At June 30, 2018, \$1,445,576 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims. This balance is included in the financial statements as reserved in the Tort Immunity/Judgment Fund.

### Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

By Board action, the District has committed to performing \$506,073 in construction projects during the next fiscal year. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2018, the total amount of unpaid vacation time for services performed amounted to \$694,738. These balances are included in the financial statements as unreserved in the Educational Fund (\$507,923), Operation and Maintenance Fund (\$176,843), Tort Immunity/Judgment Fund (\$6,081) and Transportation Fund (\$3,891).

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2018, the total obligations under the agreement amounted to \$1,262,648. This balance is included in the financial statements as unreserved in the Educational Fund.

### 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 or 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.

### Unassigned Fund Balance

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

### Regulatory – Fund Balance Definitions

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

### Reconciliation of Fund Balance Reporting

The following table represents fund balance reporting in accordance with the accounting principles generally accepted in the United States of America and under the regulatory basis of accounting utilized in preparation of these financial statements.

Fund	Accounting Principles Generally Accepted in the United States of America					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$ 102,905	\$ 866,373	\$ 1,770,571	\$ —	\$ 8,134,637	\$ 866,373	\$ 10,008,113
Operations and Maintenance	—	—	682,916	—	1,435,364	—	2,118,280
Debt Service	—	906,083	—	—	—	—	906,083
Transportation	—	2,832,202	3,891	—	—	—	2,836,093
Municipal Retirement	—	2,566,287	—	—	—	1,758,663	807,624
Capital Projects	—	—	—	—	3,088,535	—	3,088,535
Working Cash	—	—	—	—	4,395,079	—	4,395,079
Tort Liability	—	—	6,081	—	1,994,516	1,445,576	555,021
Fire Prevention and Safety	—	3,340,258	—	—	—	—	3,340,258



# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **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.

### ***Basis of Accounting***

Basis of accounting refers to when receipts and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District maintains its accounting records for all funds and account groups on the cash basis under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenue is recorded when cash is received and expenditures are recorded when checks or cash are disbursed. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

The District's financial statements reflect modifications to the cash basis of accounting. These modifications are for advances, the employer portion of payroll taxes not deposited with taxing authorities, health insurance, overpayments due and recording of inventory.

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.

### ***Budgets and Budgetary Accounting***

The District prepares a budget for all individual funds within the Governmental Fund types.

The District's budget is prepared so that budgeted receipts and expenditures can be compared to the cash basis of accounting. The budget was passed on September 26, 2017.

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

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

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

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. The Board of Education is authorized to transfer up to ten percent of the total budget between items within any fund.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

### ***Investments***

Investment balances, which consist of money market funds or pooled separate accounts, are stated at cost, which approximates fair value. Assets of the different funds are commingled for investment purposes, and interest earnings are prorated back to the various funds when recognized as revenue. The District has established accounts with the Illinois Funds (IF) and Illinois School District Liquid Asset Fund Plus (ISDLAF) for investment of funds. IF was established to supplement and enhance the investment opportunities available to custodians of public agency funds throughout the State. The management, custodianship, and operation of the IF are under the supervision of the State, Office of the Treasurer. ISDLAF was established to provide investors with a high yield investment alternative while maintaining liquidity and preserving capital. Realized and unrealized gains and losses are reflected in the statement of operating receipts, operating disbursements, and changes in net assets/position arising from cash transactions.

The District has adopted a formal written investment and cash management policy.

### ***General Fixed Assets***

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as current expenditures in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group, except that property and equipment purchased prior to July 1, 1961, is stated at depreciated cost values as determined by expert appraisal. Donated general fixed assets are stated at estimated fair value as of the date of acquisition.

The District maintains a formal capitalization policy and follows grant guidelines when applicable.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report Form includes depreciation of \$3,230,908 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$70,276,734. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

<b>Asset Class</b>	<b>Estimated Useful Lives</b>
Buildings	50 years
Land and building improvements	20 years
Equipment	5 to 10 years
Transportation Equipment	5 years

### ***Inventories***

Inventories are stated at moving-average cost which approximates cost on a FIFO basis. Inventories consist of goods received and stored in warehouse facilities until needed at individual schools.

## **Note 2: Deposits, Investments and Investment Income**

### ***Deposits***

Custodial credit risk is the risk that, in the event of a bank failure, a governments' deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law allows for deposits in banks, savings banks, savings and loan associations and credit unions. Deposits not collateralized or insured by an agency of the federal government shall not exceed 75 percent of the capital stock and surplus in the case of a bank, 75 percent of the net worth in the case of a savings bank or savings and loan association or 50 percent of the unimpaired capital and surplus in the case of a credit union. Under state law, the District may enter into an agreement requiring collateralization in an amount equal to at least the fair value of funds deposited in excess of federal depository insurance limits.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2018**

At June 30, 2018, the District's deposits were included in a common bank account where all deposits were insured or collateralized with the exception of \$3,328,458.

***Investments***

The District is authorized by state statute to invest in obligations of the U.S. Treasury, Agencies and Instrumentalities; commercial paper rated within the three highest classifications by at least two standard rating services; obligations of states and their political subdivisions; savings accounts; certificates of deposit; time deposits; money market mutual funds; credit union shares; the Illinois Funds; and the Illinois School District Liquid Asset Fund Plus.

At June 30, 2018, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus.

***Custodial Credit Risk***

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District's investments at June 30, 2018 are held by the counterparties in the District's name.

***Credit Risk***

Credit risk is the risk that an insurer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's deposits with financial institutions are not subject to credit risk rating. Both the Illinois Funds and the Illinois School District Liquid Asset Fund Plus have been rated AAAm by Standard and Poor's. Credit risk exposure and investment guidelines are addressed in the District's investment policy.

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment with a single issuer. The investment policy of the District contains no limitations on the amounts that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5 percent investment in any one issuer disclosure.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2018**

***Summary of Carrying Values***

The carrying values of deposits and investments as of June 30, 2018 are as follows:

	<u><b>2018</b></u>
Carrying value	
Deposits	\$ 4,667,539
Investments	<u>32,813,494</u>
	<u>\$ 37,481,033</u>
Included in the following statement of net assets captions	
Cash	\$ 4,667,539
Investments	<u>32,813,494</u>
	<u>\$ 37,481,033</u>
Investments owned at June 30, 2018 consisted of:	
Busey Bank	\$ 476,231
Illinois School District Liquid Asset Fund Plus	<u>32,337,263</u>
	<u>\$ 32,813,494</u>

***Investment Income***

Investment income for the year ended June 30, 2018 consisted of:

Interest income	<u>\$ 469,029</u>
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**Note 3: Property Taxes**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2016 levy was passed by the Board on December 13, 2016. The 2017 levy was passed by the Board on December 5, 2017. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The district receives significant distributions of tax receipts approximately one month after these due dates.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	Maximum Rate	Actual Rate		
		2017 Levy	2016 Levy	2015 Levy
Educational Fund	2.5700	2.57000	2.57000	2.57000
Operations and Maintenance Fund	.50000	.50000	.50000	.50000
Debt Services Fund	None	.44027	.43504	.30275
Transportation Fund	.20000	.20000	.20000	.20000
Illinois Municipal Retirement Fund	None	.37083	.34150	.06529
Fire Prevention and Safety Fund	.05000	.05000	.05000	.05000
Tort Immunity	None	.40520	.40025	.36519
Special Education	.04000	.04000	.04000	.04000
Social Security	None	.20533	.22772	.47943
Lease Facilities	.05000	.05000	.05000	.05000
Working Cash Fund	.05000	.05000	.05000	.05000
Total		<u>4.88163</u>	<u>4.86451</u>	<u>4.67266</u>

Current year tax receipts include tax collections of the 2016 tax levy.

### Note 4: Common Bank Account

Separate bank accounts are not maintained for all District funds. 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.

Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board. Such overdrafts constitute unauthorized interfund loans since such loans are not authorized by the Board of Education.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

### Note 5: Changes in General Fixed Assets

A summary of changes in Decatur School District No. 61's general fixed assets follows:

	Balance, July 1, 2017	Additions	Deletions	Balance, June 30, 2018
Land	\$ 1,979,076	\$ —	\$ —	\$ 1,979,076
Buildings and improvements	150,282,687	1,853,618	—	152,136,305
Land improvements	2,434,990	157,905	—	2,592,895
Equipment	33,456,722	591,301	196,138	33,851,885
	186,174,399	2,602,824	196,138	188,581,085
	\$ 188,153,475	\$ 2,602,824	\$ 196,138	\$ 190,560,161

### Note 6: Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2018.

Bonds payable at July 1, 2017	\$ 82,775,000
Bonds issued	2,204,000
Bonds retired	<u>3,720,000</u>
Bonds payable at June 30, 2018	\$ <u>81,259,000</u>

On July 30, 2013, the District issued \$8,995,000 in General Obligation Bonds, Series 2013A and B, with interest rates ranging from 3.65 percent to 4.69 percent to replenish the Working Cash Fund and advance refund \$1,910,000 outstanding principal of the 2007 Series Working Cash and Life Safety Bonds with interest rates ranging from 4.00 percent to 4.75 percent. Net proceeds of \$2,121,805 (after \$44,408 in underwriting fees, insurance and other issuance costs) have been deposited in an irrevocable trust with an escrow agent. The escrow agent has purchased U.S. Treasury securities (State and Local Government Series), to provide for all future debt service on the \$1,910,000 advance refunded amount of the 2007 Series bonds. As a result, the \$1,910,000 advance refunded amount of the 2007 Series bonds have been removed from the government-wide statements of net position. If at any time the available proceeds of the Treasury securities and deposits on demand in the escrow account are not sufficient to make any payment due to the holders of any of the prior bonds, the escrow agent shall notify the Treasurer and the Board and the District shall make available such funds to make up the anticipated deficit. The District completed the advance refunding to levelize its tax rate over the next several years which resulted in additional debt service payments of \$505,560, an economic loss (difference between the present values of the old and new debt service payments) of \$221,841 and an accounting loss of \$211,805.



# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

The trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2018, \$0 of bonds outstanding are considered defeased.

Bonds payable at June 30, 2018, are comprised of the following issues:

2007 Life Safety/Working Cash Fund Bonds due in annual installments varying from \$225,000 to \$1,975,000 from 2010 through 2019; interest rates varying from 4.0 percent to 4.95 percent. \$560,000 is outstanding as of June 30, 2018, all of which is due within one year.

2011 General Obligation Bonds (Alternative Revenue Source) due in annual installments varying from \$900,000 to \$5,450,000 from 2013 to 2042; interest rates varying from 2.0 percent to 5.25 percent. \$64,825,000 is outstanding as of June 30, 2018, of which \$1,225,000 is due within one year.

2011 QZAB Series Bonds (Alternate Revenue Source) due in annual installments varying from \$100,000 to \$1,080,000 from 2021 to 2029; the interest rate is 2.25 percent. \$4,675,000 is outstanding as of June 30, 2018, of which nothing is due within one year.

2013 Series A and B General Obligation/Working Cash Bonds due in annual installments varying from \$530,000 to \$1,850,000 from 2018 to 2023; interest rates varying from 3.65 percent to 4.60 percent. \$8,995,000 is outstanding as of June 30, 2018, of which \$945,000 is due within one year.

2016 Working Cash Bonds due in annual installments varying from \$1,089,000 to \$1,115,000 from 2018 to 2019; interest rates varying from 1.75 percent to 1.89 percent. \$2,240,000 is outstanding as of June 30, 2018, of which \$1,089,000 is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2018, including interest payments of \$52,444,720 are as follows:

	<b>Bonds</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 3,819,000	\$ 2,127,070	\$ 5,946,070
2020	4,000,000	3,593,017	7,593,017
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,818	6,591,818
2023	3,440,000	3,226,181	6,666,181
2024-2028	11,045,000	14,472,150	25,517,150
2029-2033	13,630,000	11,912,556	25,542,556
2045-2038	18,955,000	7,894,094	26,849,094
2039-2042	<u>20,050,000</u>	<u>2,414,169</u>	<u>22,464,169</u>
Total	<u>\$ 81,259,000</u>	<u>\$ 52,444,720</u>	<u>\$ 133,703,720</u>

The District has a legal debt margin of \$83,603,686 based on the 2017 assessed valuation of \$691,033,957.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

### Note 7: Retirement Commitments

The District provides pension benefits to its employees under two separate defined benefit plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report pension obligations in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* are not presented in the District's financial statements. However, limited footnote disclosure under GASB 68 does apply and is provided herein.

#### ***Illinois Municipal Retirement Fund (IMRF)***

##### ***Plan Description***

The District contributes to the IMRF Plan, an agent multiple-employer defined benefit pension plan covering substantially all employees. The IMRF Plan is administered by the Illinois Municipal Retirement Fund.

##### ***Benefits Provided***

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

The employees covered by the Plan at December 31, 2017 are:

Inactive employees or beneficiaries currently receiving benefits	660
Inactive employees entitled to but not yet receiving benefits	344
Active employees	<u>560</u>
	<u><u>1,564</u></u>

# **Decatur School District No. 61**

## **Notes to Financial Statements**

### **June 30, 2018**

#### ***Contributions***

As set by statute, the District regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require 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 contribution rate for calendar year 2017 was 11.70 percent. 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.

For the year ended December 31, 2017, employees contributed \$900,411 and the District contributed \$2,623,430 to the IMRF Plan. The District recognized \$2,622,591 in expenses under the modified cash basis for the year ended June 30, 2018.

#### ***Teachers' Retirement System of the State of Illinois***

##### ***Plan Description***

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined-benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants 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 publically available financial report that can be obtained at <http://trsil.org>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675.

##### ***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 benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

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 or 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.

### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, 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 District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, the 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 District, and the District recognized revenue and expenditures of \$3,609,402 in pension contributions from the State of Illinois.

**2.2 formula contributions.** Employers contribute .58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018 were \$247,480.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District 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 will be the same as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

\$2,378,570 were paid from federal and special trust funds that required employer contributions of \$240,236.

**District Retirement Cost Contributions.** Under GASB Statement No. 68, contributions that a District is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members retiring under the ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018 there were no District ERO contributions.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the employer paid \$12,017 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.

### Note 8: Transportation Agreement

The District has contracted its transportation needs with an outside vendor under an agreement which expires July 31, 2020. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2018 under the agreement were \$6,018,212.

### Note 9: Leases

The District has entered into a lease agreement that expires on July 6, 2021 for certain classroom technology. Future minimum lease payments at June 30, 2018 were:

2019	\$ 315,662
2020	315,662
2021	315,662
2022	<u>315,662</u>
	<u>\$ 1,262,648</u>

Lease expenditures disbursed for these agreements for the year ended June 30, 2018 were \$425,369.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **Note 10: Contingencies**

The District has received funding from state and federal grants in the current and prior years which is subject to audit and approval by the granting agencies. The Board of Education believes any adjustments that may arise from these audits will be insignificant to the District's operations.

The District is subject to claims and lawsuits that arise primarily in the ordinary course of business. It is the opinion of management that the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position of the District.

### **Note 11: Loss Exposure**

Significant losses are covered by commercial insurance for all major programs: property and liability. The District has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. During the year ended June 30, 2018, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### **Note 12: Postemployment Benefit Plan**

The District provides postemployment benefits other than pensions (OPEB) to its retirees under two separate defined benefit OPEB plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report items related to OPEB, except for OPEB expense, in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* do not apply to the District. However, limited footnote disclosure is required under GASB 75, which was adopted by the District for the year ended June 30, 2018, and is provided herein.

#### ***Retiree Healthcare Plan***

##### **Plan Description**

The District administers a single-employer defined benefit healthcare plan ("the OPEB Plan"). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members. The OPEB Plan is administered by a board of trustees. The OPEB Plan is not administered under a qualified trust and there are no employer contributions or OPEB plan assets. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2018

### Benefits Provided

The OPEB Plan provides healthcare benefits to eligible retirees and their spouses through the age of 65. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the retiree. For the year ended June 30, 2018, the District recognized OPEB expense related to this plan of \$95,627.

The employees covered by the benefit terms at June 30, 2018 are:

	<u>2018</u>
Inactive employees or beneficiaries currently receiving benefit payments	27
Inactive employees entitled to but not yet receiving benefits	—
Active employees	<u>450</u>
	<u><u>477</u></u>

During the year ended June 30, 2018, the employer contributions and benefit payments are related to the increase in active premiums due to the presence of retirees in the determination of the blended retiree/active premiums and totaled \$221,198.

### Teacher Health Insurance Security Fund

#### Plan Description

The Teacher Retirement Insurance Program of Illinois (TRIP or Plan) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which establishes the eligibility and benefit provisions of the plan.

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, defines special funding situations as circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria set forth in GASB 75 and either (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent



# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a nonemployer contributing entity and the plan is deemed to have a special funding situation.

### **Benefits Provided**

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50 percent or 75 percent, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100 percent of the cost of coverage.

A summary of the postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706.

### **Contributions**

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.12 percent of salary and for every employer of a teacher to contribute an amount equal to .84 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$432,906 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .88 percent or \$322,845 for the year ended June 30, 2018.

The OPEB plan contributions for the two plans were \$755,751 for the teacher health insurance plan and \$221,198 for the retiree healthcare plan.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **Note 13: Significant Concentrations**

Accounting principles generally accepted in the United States of America require disclosure of certain significant current vulnerabilities due to certain concentrations. Those matters include the following:

#### ***Current Economic Conditions***

The current economic environment presents school districts with difficult circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments and other assets, declines in governmental support, grant revenue and tax revenue, constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the District.

Current economic conditions have made it difficult for many districts. A significant decline in governmental support, grant revenue and tax revenue could have an adverse impact on the District's future operating results.

In addition, given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the District's ability to maintain sufficient liquidity.

#### ***Labor Agreement***

A large percentage (87 percent) of the District's employees are covered by collective bargaining agreements. Collective bargaining agreements covering approximately 24 percent of these employees expire within the next year.

### **Note 14: Facilities Occupation Sales Tax**

Macon County, Illinois imposed a 1 percent county sales tax effective July 1, 2011, which is to be used exclusively for school facility purposes. The District received \$5,214,352 from this tax during the year ended June 30, 2018, which has been budgeted to address current and future building improvement needs.

# **Decatur School District No. 61**

## **Notes to Financial Statements**

**June 30, 2018**

### **Note 15: Health Insurance Plan**

Effective January 1, 2014, the District became a member and participates in the Education Benefits Cooperative (Cooperative) for employee health insurance coverage. The Plan is a self-funded plan and administration is provided through a third-party administrator. The Plan also carries specific stop-loss insurance at such levels as approved by the Cooperative's Board of Directors. Benefits are paid directly from the Plan through a claims administrator, while Plan contributions are made by the District at a rate determined by the Cooperative annually.

## **Activity Funds**

**Decatur School District No. 61**  
**Statement of Activity Funds**  
**Summary of Cash Receipts and Disbursements**  
**Year Ended June 30, 2018**

	<b>Balance July 1, 2017</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2018</b>
Elementary and Junior				
High Schools	\$ 376,605	\$ 378,523	\$ 348,184	\$ 406,944
High Schools	<u>129,309</u>	<u>113,596</u>	<u>118,925</u>	<u>123,980</u>
Total	<u>\$ 505,914</u>	<u>\$ 492,119</u>	<u>\$ 467,109</u>	<u>\$ 530,924</u>

Balance represents cash plus investments.

### 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 FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 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: \_\_\_\_\_ (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, 3105, 3110, 3500, 3510, 3120, 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 FY2018, 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 (3110, 3500, 3510, 3100, 3105) 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	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						0

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 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:****BKD, LLP**

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.

**BKD, LLP**  
Signature

**10/18/2018**  
mm/dd/yyyy

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



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2017</u>			Equalized Assessed Valuation (EAV):			691,033,957						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.025700		+ 0.005000		+ 0.002000		= 0.032700		0.005000		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	92,383,900		98,399,312		(6,015,412)		20,223,938						
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	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
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,		95,362,686										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		81,259,000								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
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													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
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### ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Decatur Public School District No. 61  
**District Code:** 39-055-0610-25  
**County Name:** Macon

#### 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

#### 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  
 Possible Adjustment:

#### 3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4 & C5, D5, F5 & I5)  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

#### 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

#### 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)  
 Total Long-Term Debt Allowed (P3, Cell H31)

**Total Profile Score:**

**2.90 \***

**Estimated 2019 Financial Profile Designation:**

**WARNING**

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		503,134	73,198	502,725	1,066,776	84,194	171,438	1,996,195	86,303	114,854
5	Investments	120	15,195,763	2,045,082	403,358	1,769,317	2,482,093	2,917,097	2,398,884	1,914,294	3,225,404
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	67								
10	Inventory	170	102,905								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		15,801,869	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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	4,927,383								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		4,927,383	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	866,373				1,758,663			1,445,576	
39	Unreserved Fund Balance	730	10,008,113	2,118,280	906,083	2,836,093	807,624	3,088,535	4,395,079	555,021	3,340,258
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		15,801,869	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2018**

	A			B	L	M	N
1	ASSETS (Enter Whole Dollars)			Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) <sup>1</sup>				68,722		
5	Investments			120	462,202		
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				530,924		
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures			210		1,979,076	
16	Land			220		152,136,305	
17	Building & Building Improvements			230		2,592,895	
18	Site Improvements & Infrastructure			240		33,851,885	
19	Capitalized Equipment			250			
20	Construction in Progress			260			
21	Amount Available in Debt Service Funds			340			906,083
22	Amount to be Provided for Payment on Long-Term Debt			350			80,352,917
23	Total Capital Assets					190,560,161	81,259,000
24	CURRENT LIABILITIES (400)						
25	Interfund Payables			410			
26	Intergovernmental Accounts Payable			420			
27	Other Payables			430			
28	Contracts Payable			440			
29	Loans Payable			460			
30	Salaries & Benefits Payable			470			
31	Payroll Deductions & Withholdings			480			
32	Deferred Revenues & Other Current Liabilities			490			
33	Due to Activity Fund Organizations			493	530,924		
34	Total Current Liabilities				530,924		
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)			511			81,259,000
37	Total Long-Term Liabilities						81,259,000
38	Reserved Fund Balance			714			
39	Unreserved Fund Balance			730			
40	Investment in General Fixed Assets					190,560,161	
41	Total Liabilities and Fund Balance				530,924	190,560,161	81,259,000



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	14,793,909	1,819,321	6,391,635	735,336	2,366,348	587,689	203,600	1,442,164	207,698
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	50,621,120	1,794,935	0	5,968,531	0	0	0	0	0
6	FEDERAL SOURCES	4000	16,333,324	251	0	113,573	13,406	0	0	0	0
7	Total Direct Receipts/Revenues		81,748,353	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698
8	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,042,308								
9	Total Receipts/Revenues		85,790,661	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	45,064,030				1,481,456				
12	Support Services	2000	31,141,990	5,733,511		6,220,290	2,574,598	1,299,691		2,920,995	502,354
13	Community Services	3000	1,579,310	0		0	187,840				
14	Payments to Other Districts & Governmental Units	4000	8,566,181	0	0	0	0	0		0	0
15	Debt Service	5000	0	0	7,527,866	0	0			0	0
16	Total Direct Disbursements/Expenditures		86,445,511	5,733,511	7,527,866	6,220,290	4,243,894	1,299,691		2,920,995	502,354
17	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,042,308	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		90,487,819	5,733,511	7,527,866	6,220,290	4,243,894	1,299,691		2,920,995	502,354
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(4,697,158)	(2,119,004)	(1,136,231)	597,150	(1,864,140)	(712,002)	203,600	(1,478,831)	(294,656)
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
24	Abatement of the Working Cash Fund <sup>12</sup>	7110						2,700,000			
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210			25,800				2,178,200		
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	7,604	853	0						
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990		69,059							
43	Total Other Sources of Funds		7,604	69,912	25,800	0	0	2,700,000	2,178,200	0	0
44	OTHER USES OF FUNDS (8000)										
45											



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018**

1	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
2	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$1,000)</b>										
46	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							2,700,000		
47	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990								69,059	
75	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	2,700,000	69,059	0
76	<b>Total Other Sources/Uses of Funds</b>		7,604	69,912	25,800	0	0	2,700,000	(521,800)	(69,059)	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
78	Expenditures/Disbursements and Other Uses of Funds		(4,689,554)	(2,049,092)	(1,110,431)	597,150	(1,864,140)	1,987,998	(318,200)	(1,547,890)	(294,656)
79	Fund Balances - July 1, 2017		15,564,040	4,167,372	2,016,514	2,238,943	4,430,427	1,100,537	4,713,279	2,926,203	3,634,914
80	Other Changes in Fund Balances - Increases (Decreases) [Describe & Itemize]									622,284	
81	<b>Fund Balances - June 30, 2018</b>		10,874,486	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	2	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>											
3	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
4	Designated Purposes Levies (1110-1120) <sup>7</sup>		8,947,390	1,740,728	1,514,578	696,290	1,188,921		174,073	1,393,458	174,073
5	Leasing Purposes Levy <sup>8</sup>	1130	174,073								
6	Special Education Purposes Levy	1140	139,258								
7	FICA/Medicare Only Purposes Levies	1150					792,800				
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied By District		9,260,721	1,740,728	1,514,578	696,290	1,981,721	0	174,073	1,393,458	174,073
12	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
13	Mobile Home Privilege Tax	1210	8,662	1,628	1,417	651	1,854		163	1,303	163
14	Payments from Local Housing Authorities	1220	10,078	1,894	1,648	758	2,157		190	1,516	190
15	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	3,097,436				282,743				
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		3,116,176	3,522	3,065	1,409	286,754	0	353	2,819	353
18	<b>TUITION</b>	<b>1300</b>									
19	Regular - Tuition from Pupils or Parents (In State)	1311	30,841								
20	Regular - Tuition from Other Districts (In State)	1312	8,975								
21	Regular - Tuition from Other Sources (In State)	1313									
22	Regular - Tuition from Other Sources (Out of State)	1314									
23	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
24	Summer Sch - Tuition from Other Districts (In State)	1322									
25	Summer Sch - Tuition from Other Sources (In State)	1323									
26	Summer Sch - Tuition from Other Sources (Out of State)	1324									
27	CTE - Tuition from Pupils or Parents (In State)	1331									
28	CTE - Tuition from Other Districts (In State)	1332									
29	CTE - Tuition from Other Sources (In State)	1333									
30	CTE - Tuition from Other Sources (Out of State)	1334									
31	Special Ed - Tuition from Pupils or Parents (In State)	1341									
32	Special Ed - Tuition from Other Districts (In State)	1342									
33	Special Ed - Tuition from Other Sources (In State)	1343									
34	Special Ed - Tuition from Other Sources (Out of State)	1344									
35	Adult - Tuition from Pupils or Parents (In State)	1351									
36	Adult - Tuition from Other Districts (In State)	1352									
37	Adult - Tuition from Other Sources (In State)	1353									
38	Adult - Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		39,816								
40	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
41	Regular - Transp Fees from Pupils or Parents (In State)	1411				6,152					
42	Regular - Transp Fees from Other Districts (In State)	1412									
43	Regular - Transp Fees from Other Sources (In State)	1413									
44	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
45	Regular Transp Fees from Other Sources (Out of State)	1416									
46	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
47	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
48	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
49	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
50	CTE - Transp Fees from Pupils or Parents (In State)	1431									
51	CTE - Transp Fees from Other Districts (In State)	1432									
52	CTE - Transp Fees from Other Sources (In State)	1433									
53	CTE - Transp Fees from Other Sources (Out of State)	1434									
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
55	Special Ed - Transp Fees from Other Districts (In State)	1442									



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Act #	(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											
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					6,152					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	264,996	21,856	10,251	23,929	38,515	18,069	29,174	28,968	33,272
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		264,996	21,856	10,251	23,929	38,515	18,069	29,174	28,968	33,272
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	75,081								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,559								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		82,640								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	87,630								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,939								
82	Total District/School Activity Income		95,569	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	114,483								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	1,731								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		116,214								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	251,100	52,481							
96	Contributions and Donations from Private Sources	1920	553,677				14,971	219,009			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	175,000								
99	Refund of Prior Years' Expenditures	1950	592,573				44,387			16,919	
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	25,442								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			4,863,741			350,611			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	140,000								
106	Other Local Fees (Describe & Itemize)	1993	52,400								
107	Other Local Revenues (Describe & Itemize)	1999	27,585	734		7,556					
108	Total Other Revenue from Local Sources		1,817,777	53,215	4,863,741	7,556	59,358	569,620	0	16,919	0
109	Total Receipts/Revenues from Local Sources	1000	14,793,909	1,819,321	6,391,635	735,336	2,366,348	587,689	203,600	1,442,164	207,698



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

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	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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			
114											
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	46,315,558	1,794,935		1,618,370					
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	135,567								
121	Total Unrestricted Grants-In-Aid		46,451,125	1,794,935	0	1,618,370	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	13,355								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	642,486								
126	Special Education - Personnel	3110	17,488								
127	Special Education - Orphanage - Individual	3120	314,228								
128	Special Education - Orphanage - Summer Individual	3130	6,344								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		993,901	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	31,199								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		31,199				0				



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
145	State Free Lunch & Breakfast	3360	92,389								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	86,955								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510				2,754,706					
153	Transportation - Other (Describe & Itemize)	3599				1,429,975					
154	<b>Total Transportation</b>		0	0		4,184,681	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuam Alternative/Optional Education	3695	149,645			320					
158	Early Childhood - Block Grant	3705	2,639,896			165,057					
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	176,010			103					
172	<b>Total Restricted Grants-In-Aid</b>		4,169,995	0	0	4,350,161	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	50,621,120	1,794,935	0	5,968,531	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0	0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

1	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)
2											
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program		3,162,764								
195	Special Milk Program	4215	0								
196	School Breakfast Program	4220	1,828,367								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226	64,174								
199	Fresh Fruits & Vegetables	4240	3,417								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		5,058,722				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	6,824,449	251		63,718					
204	Title I - Low Income - Neglected, Private	4305	81,138								
205	Title I - Comprehensive School Reform										
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		6,905,587	251		63,718	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	982								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		982	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	127,046								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,638,127								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		1,765,173	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	44,230								
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title II - Technology-Formula	4860									
239	ARRA - Title II - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	617,942			49,855					
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LUIEP)	4909	16,614								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	906,223								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	181,655								
271	Medicaid Matching Funds - Fee-for-Service Program	4992									
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	836,196				13,406				
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		16,333,324	251	0	113,573	13,406	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	16,333,324	251	0	113,573	13,406	0	0	0	0
275	Total Direct Receipts/Revenues		81,748,353	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	19,637,614	6,639,059	190,940	1,046,828		10,879	5,081		27,530,401	28,311,454
6	Tuition Payment to Charter Schools	1115			3,096,352						3,096,352	3,222,725
7	Pre-K Programs	1125	1,241,725	451,649	11,899	169,349			24,684		1,899,306	1,979,097
8	Special Education Programs (Functions 1200-1220)	1200	4,390,263	1,297,847	5,622	51,520		69,245			5,814,497	5,854,585
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	3,150,084	1,091,159	294,612	414,844			12,752		4,963,451	4,748,773
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300			12						12	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	733,058	55,508	108,616	98,116		43,090	20,500		1,058,888	1,110,339
15	Summer School Programs	1600	48,977	715							49,692	50,940
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	117,439	1,692	841	5,110		90			125,172	149,050
18	Bilingual Programs	1800	160,695	73,438	95	12,731					246,959	271,196
19	Tuam Alternative & Optional Programs	1900	213,847	60,692	1,237	3,524					279,300	262,737
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Tuam Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	<b>Total Instruction</b>	<b>1000</b>	<b>29,693,702</b>	<b>9,671,759</b>	<b>3,710,226</b>	<b>1,802,022</b>	<b>0</b>	<b>123,304</b>	<b>63,017</b>	<b>0</b>	<b>45,064,030</b>	<b>45,560,896</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,345,166	433,244	9,893	10,145			3,996		1,802,444	1,902,171
37	Guidance Services	2120	984,411	263,856	467	1,126					1,249,860	1,328,090
38	Health Services	2130	743,749	283,984	16,783	13,934		161			1,058,621	1,107,006
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils (Describe & Itemize)	2190	353,515	104,415	4,532	10,650					473,112	524,230
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,426,841</b>	<b>1,085,509</b>	<b>31,675</b>	<b>35,855</b>	<b>0</b>	<b>161</b>	<b>3,996</b>	<b>0</b>	<b>4,584,037</b>	<b>4,861,497</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,290,204	343,505	594,043	56,387	4,214	3,110		2,601	2,294,064	2,175,125
45	Educational Media Services	2220	1,091,042	371,239	110,551	53,530			2,915		1,629,277	1,895,023
46	Assessment & Testing	2230	495	7	163,865	92,243					256,610	189,174
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,381,741</b>	<b>714,751</b>	<b>868,459</b>	<b>202,160</b>	<b>4,214</b>	<b>3,110</b>	<b>2,915</b>	<b>2,601</b>	<b>4,179,951</b>	<b>4,259,322</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	14,714	642	551,307	23,046		16,070			605,779	621,761
50	Executive Administration Services	2320	698,576	145,688	4,503	19,433		4,336			872,536	853,220
51	Special Area Administration Services	2330	288,137	100,025	1,181	1,114			849	2,601	393,907	446,796
52	Tort Immunity Services	2360 - 2370									0	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,001,427</b>	<b>246,355</b>	<b>556,991</b>	<b>43,593</b>	<b>0</b>	<b>20,406</b>	<b>849</b>	<b>2,601</b>	<b>1,872,222</b>	<b>1,921,777</b>



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	4,247,972	1,129,080	90,687	64,999		10,964	10,636	7,113	5,561,451	5,443,201
56	Other Support Services - School Admin (Describe & Itemize)	2490	279,087	99,792							378,879	62,725
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,527,059</b>	<b>1,228,872</b>	<b>90,687</b>	<b>64,999</b>	<b>0</b>	<b>10,964</b>	<b>10,636</b>	<b>7,113</b>	<b>5,940,330</b>	<b>5,505,926</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	200,600	47,664	653	4,903		340			254,160	251,110
60	Fiscal Services	2520	486,811	99,176	237,654	11,077	110,995		2,024		947,737	933,500
61	Operation & Maintenance of Plant Services	2540	3,229,412	935,995	163,757	19,453			1,690	10,642	4,360,949	4,469,482
62	Pupil Transportation Services	2550	55,663	8,473							64,136	64,770
63	Food Services	2560	22,862		3,962,711	134,654	53,715	7,747	12,286		4,193,975	4,104,718
64	Internal Services	2570	404,086	63,827	1,462	16,044		315	751		486,485	481,595
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,399,434</b>	<b>1,155,135</b>	<b>4,366,237</b>	<b>186,131</b>	<b>164,710</b>	<b>8,402</b>	<b>16,751</b>	<b>10,642</b>	<b>10,307,442</b>	<b>10,305,175</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	206,421	12,134	107,662	139					326,356	304,185
69	Information Services	2630	40,500	10,903	47,780	3,608		485			103,276	123,315
70	Staff Services	2640	344,666	102,770	119,825	5,120		24,902			597,283	595,230
71	Data Processing Services	2660	569,052	109,386	890,387	514,886	398,554		643,525	10,385	3,136,175	3,183,025
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,160,639</b>	<b>235,193</b>	<b>1,165,654</b>	<b>523,753</b>	<b>398,554</b>	<b>25,387</b>	<b>643,525</b>	<b>10,385</b>	<b>4,163,090</b>	<b>4,205,755</b>
73	Other Support Services (Describe & Itemize)	2900	67,236	27,682							94,918	82,755
74	<b>Total Support Services</b>	<b>2000</b>	<b>16,964,377</b>	<b>4,693,497</b>	<b>7,079,703</b>	<b>1,056,491</b>	<b>567,478</b>	<b>68,430</b>	<b>678,672</b>	<b>33,342</b>	<b>31,141,990</b>	<b>31,142,207</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,023,407</b>	<b>190,469</b>	<b>264,659</b>	<b>93,926</b>			<b>849</b>		<b>1,573,310</b>	<b>1,780,617</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			18,675						18,675	50,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>120,291</b>			<b>0</b>			<b>120,291</b>	<b>82,070</b>
85	Payments for Regular Programs - Tuition	4210			138,966						138,966	132,070
86	Payments for Special Education Programs - Tuition	4220									37,920	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									8,104,302	
88	Payments for CTE Programs - Tuition	4240									352,800	
89	Payments for Community College Programs - Tuition	4270									32,193	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>8,527,215</b>			<b>8,527,215</b>	<b>9,595,577</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>138,966</b>			<b>8,527,215</b>			<b>8,666,181</b>	<b>9,727,647</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										338,865
114	Total Direct Disbursements/Expenditures		47,681,486	14,555,725	11,193,554	2,952,439	567,478	8,718,949	742,538	33,342	86,445,511	89,550,232
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,697,158)	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			31,563	20,010			12,172		63,745	76,000
124	Operation & Maintenance of Plant Services	2540	2,163,256	560,251	402,523	2,213,240	181,728	2,200	146,568		5,669,766	5,876,340
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(2,119,004)	
153												



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000									0	0
161	<b>DEBT SERVICES (DS)</b>	5000										
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						3,779,860			3,779,860	3,780,000
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200										
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300										
	(Lease/Purchase Principal Retired) <sup>11</sup>											
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400						3,720,000			3,720,000	3,720,000
172	Total Debt Services	5000			0			28,006			28,006	40,000
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000						7,527,866			7,527,866	7,540,000
174	Total Disbursements/Expenditures				0			7,527,866			7,527,866	7,540,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,136,231)	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	<b>SUPPORT SERVICES (TR)</b>											
179	<b>SUPPORT SERVICES - PUPILS</b>											
180	Other Support Services - Pupils (Describe & Itemize)	2190									0	
181	<b>SUPPORT SERVICES - BUSINESS</b>											
182	Pupil Transportation Services	2550	109,321	8,673	6,089,966	12,330				0	6,220,290	6,663,466
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	109,321	8,673	6,089,966	12,330	0	0	0	0	6,220,290	6,663,466
185	<b>COMMUNITY SERVICES (TR)</b>	3000									0	
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
194	Total Payments to Other Govt. Units (In-State)	4100									0	
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	
196	Total Payments to Other Govt Units	4000			0						0	0
197	<b>DEBT SERVICES (TR)</b>	5000										
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100									0	0



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
	(Lease/Purchase Principal Refund) 11										0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000									0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										350,150
210	Total Disbursements/ Expenditures		109,321	8,673	6,085,966	12,330	0	0	0	0	6,220,290	7,013,616
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										597,150	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		341,001								350,150
216	Pre-K Programs	1125		119,633								122,745
217	Special Education Programs (Functions 1200-1220)	1200		659,539								662,270
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		292,231								263,850
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		52,935								55,536
224	Summer School Programs	1600		707							707	735
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		1,689								2,320
227	Bilingual Programs	1800		2,198								2,650
228	Truants' Alternative & Optional Programs	1900		11,523								14,425
229	Total Instruction	1000		1,481,456							1,481,456	1,474,681
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		67,564								76,910
233	Guidance Services	2120		33,437								33,930
234	Health Services	2130		109,865								136,320
235	Psychological Services	2140									0	
236	Speech Pathology & Audiology Services	2150									0	
237	Other Support Services - Pupils (Describe & Itemize)	2190		67,373								71,178
238	Total Support Services - Pupils	2100		278,239							278,239	318,338
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		43,857								41,880
241	Educational Media Services	2220		194,671								180,020
242	Assessment & Testing	2230		7							7	123
243	Total Support Services - Instructional Staff	2200		238,535							238,535	222,023
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		2,560								2,475
246	Executive Administration Services	2370		42,487								41,880
247	Service Area Administrative Services	2390		41,286								27,580
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365		57							57	60



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		84,748							84,748	92,500
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		171,138							171,138	164,495
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		311,789							311,789	317,635
260	Other Support Services - School Administration (Describe & Itemize)	2490		3,878							3,878	4,195
261	Total Support Services - School Administration	2400		315,667							315,667	321,830
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		11,090							11,090	11,070
264	Fiscal Services	2520		101,355							101,355	98,470
265	Facilities Acquisition & Construction Services	2530		2,396							2,396	9,160
266	Operation & Maintenance of Plant Services	2540		1,121,340							1,121,340	1,163,855
267	Pupil Transportation Services	2550		33,533							33,533	33,510
268	Food Services	2560		4,690							4,690	20,900
269	Internal Services	2570		84,575							84,575	67,995
270	Total Support Services - Business	2500		1,358,979							1,358,979	1,404,960
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		43,537							43,537	40,185
273	Planning, Research, Development, & Evaluation Services	2620		8,389							8,389	8,340
274	Information Services	2630		46,030							46,030	45,740
275	Staff Services	2640		113,161							113,161	110,345
276	Data Processing Services	2660		211,117							211,117	204,610
277	Total Support Services - Central	2600		923							923	975
278	Other Support Services (Describe & Itemize)	2900		2,574,598							2,574,598	2,637,231
279	Total Support Services	2000		187,840							187,840	186,685
280	<b>COMMUNITY SERVICES (MR/SS)</b>	3000										
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	<b>DEBT SERVICES (MR/SS)</b>	5000										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. 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	0
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	6000										
295	Total Disbursements/Expenditures			4,243,894				0			4,243,894	1,726,700
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,864,140)	6,025,297
297												



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	<b>SUPPORT SERVICES (CP)</b>	2000										
300	<b>SUPPORT SERVICES - BUSINESS</b>											
301	Facilities Acquisition and Construction Services	2530	8,838		1,071,830	84,921	134,102				1,299,691	1,726,700
302	Other Support Services (Describe & Itemize)	2900									0	
303	<b>Total Support Services</b>	2000	8,838	0	1,071,830	84,921	134,102	0	0	0	1,299,691	1,726,700
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	4000										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	<b>Total Payments to Other Govt Units</b>	4000			0						0	0
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	6000										
312	Total Disbursements/Expenditures		8,838	0	1,071,830	84,921	134,102	0	0	0	1,299,691	1,726,700
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(712,002)	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			1,412,698						1,412,698	870,000
321	Unemployment Insurance Payments	2363			63,629						63,629	175,000
322	Insurance Payments (Regular or Self-Insurance)	2364			246,843						246,843	330,000
323	Risk Management and Claims Services Payments	2365	3,940	733							4,673	4,430
324	Judgment and Settlements	2366						800			800	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
326	Reciprocal Insurance Payments	2368	478,321	168,714	458,512						1,105,547	1,157,470
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371			80,356						80,356	115,000
329	Vehicle Insurance (Transportation)	2372			6,449						6,449	10,000
330	<b>Total Support Services - General Administration</b>	2000	482,261	169,447	2,268,487	0	0	800	0	0	2,920,995	2,661,900
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000									0	0
335	<b>DEBT SERVICES (TF)</b>	5000										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	5000									0	0
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	6000										
342	Total Disbursements/Expenditures		482,261	169,447	2,268,487	0	0	800	0	0	2,920,995	2,661,900
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,478,831)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>	<b>2000</b>										
346	<b>SUPPORT SERVICES (FP&amp;S)</b>											
347	<b>SUPPORT SERVICES - BUSINESS</b>											
348	Facilities Acquisition & Construction Services	2530	3,358	144	483,038	15,814					502,354	600,000
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000									0	
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	
363	<b>DEBT SERVICES- INTEREST ON LONG-TERM DEBT</b>											
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5200									0	
364		5300									0	
365	Total Debt Service	5000						0			0	
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
367	Total Disbursements/Expenditures		3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>(294,656)</b>	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	8,947,390		8,947,390	17,564,218	17,564,218
5	Operations & Maintenance	1,740,728		1,740,728	3,417,163	3,417,163
6	Debt Services **	1,514,578		1,514,578	3,008,948	3,008,948
7	Transportation	696,290		696,290	1,366,865	1,366,865
8	Municipal Retirement	1,188,921		1,188,921	2,534,373	2,534,373
9	Capital Improvements	0		0		0
10	Working Cash	174,073		174,073	341,716	341,716
11	Tort Immunity	1,393,458		1,393,458	2,769,269	2,769,269
12	Fire Prevention & Safety	174,073		174,073	341,716	341,716
13	Leasing Levy	174,073		174,073	341,716	341,716
14	Special Education	139,258		139,258	273,372	273,372
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	792,800		792,800	1,403,292	1,403,292
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	16,935,642	0	16,935,642	33,362,648	33,362,648
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A		B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)									
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
3	Total CPPT Notes									
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Transportation Fund									
11	Municipal Retirement/Social Security Fund									
12	Fire Prevention & Safety Fund									
13	Other - (Describe & Itemize)									
14	Total TAWs									
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund									
17	Operations & Maintenance Fund									
18	Fire Prevention & Safety Fund									
19	Other - (Describe & Itemize)									
20	Total TANs									
21	TEACHERS/EMPLOYEES ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
23	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
24	Total GSAACs (All Funds)									
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)									
27										
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, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Describe and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt
31	Life Safety	08/01/07	6,000,000	4	1,323,333			950,000	373,333	369,170
32	Working Cash	08/01/07	3,000,000	1	661,667			475,000	186,667	184,586
33	General Obligation Bonds	10/11/11	70,920,000	6	65,970,000			1,145,000	64,825,000	64,102,165
34	OZAB Series 2011	11/03/11	4,675,000	6	4,675,000				4,675,000	4,622,871
35	General Obligation/Working Cash Bonds	07/30/13	700,000	1	7,000,000				7,000,000	6,921,946
36	General Obligation/Refunding Bonds	07/30/13	1,995,000	3	1,995,000				1,995,000	1,972,755
37	Life Safety	02/29/26	1,355,000	4	1,150,000			1,150,000	0	0
38	Working Cash	12/01/17	2,204,000	1		2,204,000			2,204,000	2,179,424
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49									0	0
50									0	0
51			90,849,000		82,775,000	2,204,000	0	3,720,000	81,259,000	80,352,917
52	• Each type of debt issued must be identified separately with the amount:									
53	1. Working Cash Fund Bonds									
54	2. Funding Bonds									
55	3. Refunding Bonds									
56	4. Fire Prevent, Safety, Environmental and Energy Bonds									
57	5. Tort Judgment Bonds									
58	6. Building Bonds									
59	7. Other									
60	8. Other									
61	9. Other									



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

A	B	C	D	E	F	G	H	I	J	K
<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
1										
2				Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
3				Cash Basis Fund Balance as of July 1, 2017					2,547,597	
4				<b>RECEIPTS:</b>						
5				Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
6				Earnings on Investments	10, 20, 40, 50 or 60-1500		139,258			
7				Drivers' Education Fees	10-1970		36		18,068	
8				School Facility Occupation Tax Proceeds	30 or 60-1983					25,442
9				Driver Education	10 or 20-3370					
10				Other Receipts (Describe & Itemize)						
11				Sale of Bonds	10, 20, 40 or 60-7200		282			86,955
12				<b>Total Receipts</b>		0	139,576	0	5,232,420	112,397
13				<b>DISBURSEMENTS:</b>						
14				Instruction	10 or 50-1000					
15				Facilities Acquisition & Construction Services	20 or 60-2530		139,576			112,397
16				Tort Immunity Services	10, 20, 40-2360-2370				1,299,691	
17				<b>DEBT SERVICE</b>						
18				Debt Services - Interest on Long-Term Debt	30-5200					
19				Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				3,329,563	
20				Debt Services Other (Describe & Itemize)	30-5400				1,145,000	
21				<b>Total Debt Services</b>					4,474,563	
22				Other Disbursements (Describe & Itemize)						
23				<b>Total Disbursements</b>		0	139,576	0	5,774,254	112,397
24				Ending Cash Basis Fund Balance as of June 30, 2018		0	0	0	2,005,763	0
25				Reserved Fund Balance	714					
26				Unreserved Fund Balance	730	0	0	0	2,005,763	0
<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
28										
29										
30				Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31				If yes, list in the aggregate the following:						
32				Total Claims Payments:						
33				Total Reserve Remaining:						
34				In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.						
35				<b>Expenditures:</b>						
36				Workers' Compensation Act and/or Workers' Occupational Disease Act						
37				Unemployment Insurance Act						
38				Insurance (Regular or Self-Insurance)						
39				Risk Management and Claims Service						
40				Judgments/Settlements						
41				Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42				Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43				Legal Services						
44				Principal and Interest on Tort Bonds						
45										
46				<sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).						
47				<sup>b</sup> 55 ILCS 5/5-1006.7						
48										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30, 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	1,979,076			1,979,076						1,979,076
5	Depreciable Land	222	0			0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	150,282,687	1,853,618		152,136,305	50	34,865,666	2,302,024		37,167,690	114,968,615
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	2,434,990	157,905		2,592,895	20	2,410,905	8,223		2,419,128	173,767
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	27,328,646	53,715	128,431	27,253,930	10	25,372,902	414,488	103,755	25,683,635	1,570,295
12	5 Yr Schedule	252	6,128,076	537,586	67,707	6,597,955	5	4,542,368	506,173	42,260	5,006,281	1,591,674
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260				0	-					0
15	Total Capital Assets	200	188,153,475	2,602,824	196,138	190,560,161		67,191,841	3,230,908	146,015	70,276,734	120,283,427
16	Non-Capitalized Equipment	700				901,278	10		90,128			
17	Allowable Depreciation								3,321,036			
18												



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	86,445,511
9	O&M	Expenditures 15-22, L151	Total Expenditures			5,733,511
10	DS	Expenditures 15-22, L174	Total Expenditures			7,527,866
11	TR	Expenditures 15-22, L210	Total Expenditures			6,220,290
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			4,243,894
13	TORT	Expenditures 15-22, L342	Total Expenditures			2,920,995
14			<b>Total Expenditures</b>		\$	<b>113,092,067</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
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, L148, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			1,874,622
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			12
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			49,692
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+I)	3000 Community Services			1,572,461
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			8,666,181
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			567,478
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			742,538
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			181,728
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			158,740
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			3,720,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			119,633
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			707
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			187,840
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
76			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>		\$	<b>17,841,632</b>
77			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>			<b>95,250,435</b>
78			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>			<b>7,292.65</b>
79			<b>Estimated OEPP (Line 77 divided by Line 78)</b>		\$	<b>13,061.16</b>

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	6,152
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		82,640
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		95,569
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		114,483
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		1,731
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		303,581
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		175,000
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		52,400
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		993,901
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		31,199
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		92,389
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		86,955
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		4,184,681
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		149,965
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		176,113
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		5,058,722
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		6,969,556
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		982
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,638,127
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		667,797
164	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		16,614
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		906,223
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		181,655
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		849,602
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,322,703
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		40,778
178	Total Deductions for PCTC Computation Line 84 through Line 174				\$	25,199,518
179	Net Operating Expense for Tuition Computation (Line 77 minus Line 176)					70,050,917
180	Total Depreciation Allowance (from page 26, Line 18, Col I)					3,321,036
181	Total Allowance for PCTC Computation (Line 177 plus Line 178)					73,371,953
182	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					7,292.65
183	Total Estimated PCTC (Line 179 divided by Line 180) * \$					10,061.08
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					



### Current Year Payment on Contracts For Indirect Cost Rate Computation

**Instructions:**

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts.

1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
2. In column (B) enter the number of the Fund-Function-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30.
3. In Column (C) enter the name of the Company that is listed on the contract.
4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	Advanced Disposal	63,785	25,000	38,785
Transport-Pupil Transportation Services-Purchased Service	40-2550-300	Alltown Bus Company, LLS	5,953,341	25,000	5,928,341
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Apex Learning	35,000	25,000	10,000
ED-Data Processing Services-Purchased Service	10-2660-300	Apple Financial Services	300,741	25,000	275,741
ED-Food Services-Purchased Service	10-2570-300	Aramark School Support Services	3,951,573	25,000	3,926,573
ED-General Administration-Purchased Service	10-2300-300	BKD, LLP	30,620	25,000	5,620
ED-General Administration-Purchased Service	10-2300-300	Business Information Services, LLC	25,970	25,000	970
ED-Internal Services-Purchased Service	10-2570-300	Central Illinois Auctions	765	765	0
Operation & Maintenance-Plant Services-Purchased Service	20-2540-300	Chastain & Associates LLC	3,807	3,807	0
ED-Evaluation Services-Purchased Service	10-2200-300	College Board-AP Program	3,910	3,910	0
ED-Instruction-Purchased Service	10-1000-300	College Board.	37,965	25,000	12,965
Tort-General Administration-Purchased Service	80-2300-300	Dansig Group	148,985	25,000	123,985
ED-Community Service-Purchased Service	10-3000-300	DC Bodyworks LLC	3,444	3,444	0
ED-Community Service-Purchased Service	10-3000-300	Decatur Community Partnership	10,030	10,030	0
ED-Data Processing Services-Purchased Service	10-2660-300	Decision Ed Group Inc	25,800	25,000	800
ED-Data Processing Services-Purchased Service	10-2660-300	Dell Financial Services	124,628	25,000	99,628
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Diehl Evaluation	37,500	25,000	12,500
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Discipline Associates, LLC	6,000	6,000	0

ED-Data Processing Services-Purchased Service	10-2660-300	Education Logistics, Inc	700	700	0
Transport-Pupil Transportation Services-Purchased Service	10-2550-300	Education Logistics, Inc	10,201	10,201	0
ED-Data Processing Services-Purchased Service	10-2660-300	Entec Services, Inc.	16,235	16,235	0
Operation & Maintenance-Plant Services-Purchased Service	20-2540-300	Entec Services, Inc.	9,123	9,123	0
Transport-Pupil Transportation Services-Purchased Service	10-2550-300	First Student Inc	51,915	25,000	26,915
ED-Instruction-Purchased Service	10-1000-300	Global Education Management	27,665	25,000	2,665
ED-Community Service-Purchased Service	10-3000-300	Growing Strong Sexual Assault Center	32,484	25,000	7,484
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Hanover Research	41,600	25,000	16,600
ED-Community Service-Purchased Service	10-3000-300	Heritage Behavioral Health Center	141,039	25,000	116,039
ED-Data Processing Services-Purchased Service	10-2660-300	Integrity Technology Solutions	163,178	25,000	138,178
Operation & Maintenance-Plant Services-Purchased Service	20-2540-300	Kone, Inc	31,042	25,000	6,042
Tort-General Administration-Purchased Service	80-2300-300	Kone, Inc	20,844	20,844	0
ED-General Administration-Purchased Service	10-2300-300	Menard Consulting Inc.	2,300	2,300	0
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	Midwest Fiber Recycling	6,000	6,000	0
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Northwest Evaluation Association (NWEA)	87,888	25,000	62,888
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	On To College With John Baylor	3,480	3,480	0
Tort-General Administration-Purchased Service	80-2300-300	Prairie State Insurance Cooperative	327,741	25,000	302,741
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	Richland Community College	46,328	25,000	21,328
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Robin Fogarty & Associates	3,000	3,000	0
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Safe & Civil Schools	6,566	6,566	0
Tort-General Administration-Purchased Service	80-2300-300	Safety Training School	8,307	8,307	0
ED-General Administration-Purchased Service	10-2300-300	SKS Engineers, LLC	4,500	4,500	0
ED-Data Processing Services-Purchased Service	10-2660-300	The Cambrian Group	69,858	25,000	44,858
ED-Fiscal Services-Purchased Services	10-2520-300	The Solvr Group	24,425	24,425	0
ED-Fiscal Services-Purchased Services	10-2520-300	Timeclock Plus	104,172	25,000	79,172
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Tyler Technologies, Inc..	63,486	25,000	38,486
ED-Instruction-Purchased Service	10-1000-300	Tyler Technologies, Inc..	110	110	0
ED-Instruction-Supply	10-1000-400	Writesteps LLC	1,469	1,469	0
ED-Data Processing Services-Supply	10-2660-400	SYNBC/Amazon	23,413	23,413	0
ED-Instructional Staff-Supply	10-2200-400	SYNBC/Amazon	4,213	4,213	0
ED-School Administration-Supply	10-2100-400	SYNBC/Amazon	2,881	2,881	0
ED-Pupil-Supply	10-3000-400	SYNBC/Amazon	1,416	1,416	0
ED-Community Service-Supply	10-2570-400	SYNBC/Amazon	1,538	1,538	0
ED-Internal Services-Supply	20-2540-400	SYNBC/Amazon	363	363	0
Operation & Maintenance-Plant Services-Supply	20-2540-400	SYNBC/Amazon	159	159	0
			25	25	0





## ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (P16, Col E-F, L63)						
11	Value of Commodities Received for Fiscal Year 2018 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17							
18							
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
20	Support Services:	1000		46,482,469		46,482,469	
21	Pupil	2100		4,858,280		4,858,280	
22	Instructional Staff	2200		4,411,357		4,411,357	
23	General Admin.	2300		4,963,506		4,963,506	
24	School Admin	2400		6,245,361		6,245,361	
25	Business:						
26	Direction of Business Spt. Srv.	2510	265,250	0	265,250	0	0
27	Fiscal Services	2520	936,073	0	936,073	0	0
28	Oper. & Maint. Plant Services	2540		10,822,069	10,822,069		0
29	Pupil Transportation	2550		6,317,959		6,317,959	
30	Food Services	2560		4,132,664		4,132,664	
31	Internal Services	2570	570,309	0	570,309	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		369,893		369,893	
35	Information Services	2630		111,665		111,665	
36	Staff Services	2640	643,313	0	643,313	0	0
37	Data Processing Services	2660	2,207,257	0	2,207,257	0	0
38	Other:	2900		95,841		95,841	
39	Community Services	3000		1,760,301		1,760,301	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(11,507,256)		(11,507,256)	
41	Total		4,622,202	79,064,109	15,444,271	68,242,040	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	4,622,202	Total Indirect costs:	15,444,271	
44			Total Direct Costs:	79,064,109	Total Direct Costs:	68,242,040	
45				= 5.85%		= 22.63%	
46							

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Decatur Public School District No.										
7	39-055-0610-25										
8	<input type="checkbox"/> <i>Check box if this schedule is not applicable</i>	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.									
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year							
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing	X	X	X		TRS, IMRF					
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance	X	X	X		Prairie State Insurance Cooperative					
20	Investment Pools	X	X	X		PMA					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives	X	X	X		Macon-Platt Special Education District					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements	X	X	X		Heartland Technical Academy					
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
(Section 17-1.5 of the School Code)

School District Name: Decatur Public School District No. 61  
RCDT Number: 39-055-0610-25

	Funct. No.	Description	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
			(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320		872,536		872,536	868,760		868,760
2. Special Area Administration Services	2330		393,907		393,907	403,019		403,019
3. Other Support Services - School Administration	2490		378,879		378,879	400,165		400,165
4. Direction of Business Support Services	2510		254,160	0	254,160	264,455		264,455
5. Internal Services	2570		486,485		486,485	495,335		495,335
6. Direction of Central Support Services	2610		0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0
8. Totals			2,385,967	0	2,385,967	2,431,734	0	2,431,734
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)								2%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.  
I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Contact Telephone Number

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

☐

The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>

☐

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.



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

1. Page 8, Line 80, Other Changes in Fund Balance Increase in Worker's Comp Reserve	\$ 622,284
2. Page 10, Line 81, Other District/School Activity Revenue Entry fees and guarantees	\$ 7,939
3. Page 10, Line 106, Other Local Fees Education Fund District Pre-K fees	\$ 52,400
4. Page 10, Line 107, Other Local Revenues Education Fund Jury duty Pay-on-line fees Miscellaneous	\$ 495 367 26,723 \$ 27,585
Operations and Maintenance Fund Jury duty Miscellaneous	\$ 100 634 \$ 734
Transportation Fund Gas Credit	\$ 7,556
5. Page 11, Line 120, Other Unrestricted Grants-in Aid from State Sources Orphanage tuition 18-3	\$ 135,567
6. Page 12, Line 171, Other Restricted Revenue from State Sources Education Fund Community Investment Macon-Piatt ROE, Raising Student Achievement State Library Grant	\$ 163,765 1,000 11,245 \$ 176,010
Transportation Community Investment	\$ 103
7. Page 14, Line 272, Other Restricted Revenues from Federal Sources Education Fund MIECHV Workforce Investment SAMHSA Urban Center Bridging the GAP Library Grant Math Science Partnership Grant	\$ 152,070 20,817 327,691 50,000 4,999 280,619 \$ 836,196
IMRF Fund SAMHSA	\$ 13,406
8. Page 15, Line 41, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation Crossing guards Security Lunch monitors	\$ 11,460 48,857 2,744 410,051 \$ 473,112
9. Page 16, Line 56, Columns 100, 200 - Other Support Services - School Admin Deans	\$ 378,879
Decatur Public School District No. 61 39-055-0610-25	
10. Page 16, Line 73, Columns 100, 200 - Other Support Services	

DEA President	\$ 94,918
11. Page 16, Line 83, Column 300 - Other Payments to In-State Govt Units	
Summer School	\$ 23,366
"TEAMS" Teaching with Illinois State University	<u>96,925</u>
	\$ 120,291
12. Page 18, Line 169, Column 300 - Debt Services - Other	
Bank service charges	\$ 2,206
Bond issue costs	<u>25,800</u>
	\$ 28,006
13. Page 20, Line 237, Column 200 - Other Support Services Pupils	\$ 5,981
Crossing guards	<u>61,392</u>
Lunch monitors	<u>67,373</u>
14. Page 21, Line 260, Column 200 - Other Support Services - School Administration	
Deans	\$ 3,878
15. Page 21, Line 278, Column 200 - Other Support Services	
DEA President	\$ 923
16. Page 25, Line 10, Column H - Other Receipts	
Pay in Lieu Taxes	\$ 282

Reference Pages.

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

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create New tab - Select file type Adobe Acrobat or Microsoft Word Document - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

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

	A	B	C	D	E	F
	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b>					
	<b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
1	<b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
2	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
3	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
4						
5						
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	81,748,353	3,614,507	6,817,440	203,600	92,383,900
9	Direct Expenditures	86,445,511	5,733,511	6,220,290		98,399,312
10	Difference	(4,697,158)	(2,119,004)	597,150	203,600	(6,015,412)
11	Fund Balance - June 30, 2018	10,874,486	2,118,280	2,836,093	4,395,079	20,223,938
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2018**

DISTRICT/JOINT AGREEMENT NAME <b>Decatur Public School District No. 61</b>	RCDT NUMBER <b>39-055-0610-25</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003844</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Paul Fregeau</b>		NAME AND ADDRESS OF AUDIT FIRM <b>BKD, LLP</b> <b>225 North Water</b> <b>Decatur</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>101 W. Cerro Gordo Street</b> <b>Decatur</b>  <b>62523</b>		E-MAIL ADDRESS: <b>hpowell@bkd.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Heather Powell</b>	
		CPA FIRM TELEPHONE NUMBER <b>217 429-2411</b>	FAX NUMBER <b>217 429-6109</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at lclay@isbe.net**

**Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance**

**Independent Auditor's Report**

Board Education  
Decatur School District No. 61  
Decatur, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Decatur School District No. 61's (District) compliance of with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.



### ***Opinion on Each Major Federal Program***

In our opinion, Decatur School District No. 61, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

### **Report on Internal Control Over Compliance**

Management of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

### **Report on Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements and related notes of Decatur School District No. 61, as of and for the year ended June 30, 2018, and have issued our report thereon dated October 18, 2018, which expressed an adverse opinion because of departures from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*BKD, LLP*

Decatur, Illinois  
October 18, 2018

**Decatur School District No. 61**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2018**

**Notes to Schedule**

1. The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2018. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

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

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

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

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

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



**Decatur Public School District No. 61**  
**39-055-0610-25**

**RECONCILIATION OF FEDERAL REVENUES**  
**Year Ending June 30, 2018**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 16,460,554
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		326,434
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 16,786,988</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
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-----	-----
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-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 16,786,988</b>
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 16,786,988

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 16,786,988
--------------------------------	---------------

DIFFERENCE:	\$ -
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**Decatur Public School District No. 61**  
**39-055-0610-25**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2018**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Decatur Public School District No. 61** and is presented on the **Cash Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Title I/Robertson Charter School	84.010A	300,619
Title II/Robertson Charter School	84.367A	6,766

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Decatur Public School District No. 61** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$245,325	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$81,109	
		Total Non-Cash <b>\$326,434</b>

**Note 5: Other Information**

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

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

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

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

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

Decatur Public School District No. 61  
39-055-0610-25  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients		
US DEPARTMENT OF EDUCATION									
Pass Through Illinois State Board of Education									
IASA - Title I - Low Income	84.010A	17-4300-00	\$ 6,201,543	\$ 1,327,400	\$ 7,348,889	\$ 157,408	\$ 97,192	\$ 7,528,943	\$ 8,033,243
		18-4300-00	-	5,561,018	-	-	203,427	6,416,771	7,507,426
IASA - Title I - Low Income - Neg. & Del.									
Private Institutions	84.010A	17-4305-00	89,993	4,396	94,389	-	-	94,389	142,775
		18-4305-00	-	76,742	-	-	91,314	91,314	137,197
Total CFDA# 84.010A and Title I Cluster			6,291,536	6,969,556	7,443,278	157,408	300,619	14,131,417	15,820,641
Title IV - 21st Century Community Learning Centers	84.287C	17-4421-00	165,759	982	166,741	-	-	166,741	200,000
Total CFDA# 84.287C			165,759	982	166,741	-	-	166,741	200,000
ESEA - Title II - Teacher Quality	84.367A	17-4932-00	500,304	300,453	701,472	20,387	-	803,513	1,205,734
		18-4932-00	-	605,770	-	-	6,766	751,199	1,065,924
Total CFDA# 84.367A			500,304	906,223	701,472	20,387	6,766	1,554,712	2,271,658

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

## Decatur Public School District No. 61

39-055-0610-25

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
Math and Science Partnerships	84.366	17-4936-7B	-	206,960	22,968	-	183,992	-	206,960	250,000
Total CFDA #84.366		18-4936-7B	-	73,659	-	-	121,976	-	121,976	250,000
			-	280,619	22,968	-	905,968	-	328,936	500,000
Preschool Expansion Grant	84.419B	17-4902-00	513,757	121,777	610,018	-	26,656	-	636,674	738,998
Total CFDA #84.419B		18-4902-00	-	546,020	-	-	594,577	-	594,577	738,998
			513,757	667,797	610,018	-	621,233	-	1,231,251	1,477,996
Title III - LIPLEPS	84.365A	17-4909-00	-	9,034	5,550	-	3,484	-	9,034	20,292
Total CFDA #84.365A		18-4909-00	-	7,580	-	-	9,677	-	9,677	25,992
			-	16,614	5,550	-	13,161	-	18,711	46,284
Pass Through Macon Platt Special Education District										
IDEA - Preschool Flow-Through	84.173A	18-4600-00	-	127,046	-	-	127,046	-	127,046	127,046
Total CFDA #84.173A			-	127,046	-	-	127,046	-	127,046	127,046

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, addressees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the addressee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

[illegible]

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

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

**The accompanying notes are an integral part of this schedule.**

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US Department of Agriculture										
Pass Through Illinois State Board of Education										
Commodities (Non-Cash)	10.555	N/A	-	245,325	-	-	245,325	-	245,325	N/A
Commodities (D.D. Fruits and Vegetables)	10.555	N/A	-	81,109	-	-	81,109	-	81,109	N/A
School Lunch, Regular, Free and Reduced	10.555	17-4210-00	2,372,633	823,855	2,674,759	-	521,728	-	3,196,487	N/A
		18-4210-00	-	2,338,909	-	-	2,637,068	-	2,637,068	N/A
Total CFDA# 10.555			2,372,633	3,489,198	2,674,759	-	3,485,230	-	6,159,989	N/A
School Breakfast	10.553	17-4220-00	1,108,018	506,039	1,263,166	-	350,891	-	1,614,057	N/A
		18-4220-00	-	1,322,328	-	-	1,496,232	-	1,496,232	N/A
Total CFDA# 10.553			1,108,018	1,828,367	1,263,166	-	1,847,123	-	3,110,289	N/A
Total Child Nutrition Cluster (M)			3,480,651	5,317,565	3,937,925	-	5,332,353	-	9,270,278	N/A
Child and Adult Care Food Program	10.558	17-4226-00	75,800	15,820	82,242	-	9,379	-	91,621	N/A
		18-4226-00	-	48,354	-	-	48,354	-	48,354	N/A
Total CFDA# 10.558			75,800	64,174	82,242	-	57,733	-	139,975	N/A

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Decatur Public School District No. 61  
39-055-0610-25  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/17-6/30/18 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients				
Fresh Fruit and Vegetable Program	10.582	17-4240-00	11,789	3,417	15,207	-	-	-	15,207	N/A
Total CFDA# 10.582			11,789	3,417	15,207	-	-	-	15,207	-
Total US Department of Agriculture			3,568,240	5,385,156	4,035,374	-	5,390,086	-	9,425,460	N/A
US Department of Health and Human Services										
Pass Through Illinois Department of Human Services										
MIECHVP - Maternal, Infant and Early Childhood										
Home Visiting Grant	93.870	FCSUVS04095	68,229	42,104	110,333	-	-	-	110,333	112,873
		FCSWS04095	-	109,966	-	-	113,524	-	113,524	126,114
Total CFDA# 93.870			68,229	152,070	110,333	-	113,524	-	223,857	238,987
Pass Through Illinois Department of Healthcare and Family Services										
Medicaid - Administrative Outreach	93.778	17-4991-00	64,092	80,650	64,092	-	80,650	-	144,742 (1)	N/A
		18-4991-00	-	101,005	-	-	101,005	-	101,005 (2)	N/A
Total CFDA# 93.778			64,092	181,655	64,092	-	181,655	-	245,747	N/A

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
Pass Through Illinois State Board of Education										
SAMHSA - IL AWARE	93.243	17-4999-AW	165,377	145,782	200,053	111,106	-	-	311,159	459,388
		18-4999-AW	-	195,315	-	226,425	-	-	226,425	459,388
Total CFDA# 93.243			165,377	341,097	200,053	337,531	-	-	537,584	918,776
Total US Department of Health and Human Services			297,698	674,822	374,478	632,710	-	-	1,007,188	1,157,763
US Department of Labor										
Pass Through Macon County										
WIA Instruction	17.259	17-4999-00	39,370	20,817	60,187	-	-	-	60,187	N/A
Total CFDA# 17.259, WIA Cluster and US										
Department of Labor			39,370	20,817	60,187	-	-	-	60,187	N/A
US Institute of Museum and Library Services										
Pass Through Illinois State Library										
Bridging the GAP	45.310	1-5316-8TB	-	4,999	-	-	-	-	-	4,999
Total CFDA# 93.243 and US Institute of Museum										
and Library Services			-	4,999	-	-	-	-	-	4,999

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

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

The accompanying notes are an integral part of this schedule.

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

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

[illegible]

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

**The accompanying notes are an integral part of this schedule.**

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- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. \$200,510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES        X NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555, 10.553	Child Nutrition Cluster	5,332,353
84.173, 84.027A	Special Education Cluster	1,765,173
84.367	Title II - Teacher Quality	853,240
<b>Total Amount Tested as Major</b>		<b>\$7,950,766</b>

**Total Federal Expenditures for 7/1/17-6/30/18**

**\$16,269,710**

**% tested as Major**

**48.87%**

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        X YES        NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

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

Decatur Public School District No. 61  
39-055-0610-25  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ending June 30, 2018

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER: <sup>14</sup>	2018- <u>None</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition <sup>15</sup>			
10. Questioned Costs <sup>16</sup>			
11. Context <sup>17</sup>			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response <sup>18</sup>			

**For ISBE Review**

Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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



**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
None		

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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