

#### DECATUR PUBLIC SCHOOL DISTRICT #61 BOARD OF EDUCATION AGENDA

Regular Meeting Keil Administration Building 101 W. Cerro Gordo Street Decatur, IL 62523 December 08, 2020 4:00 PM Open Session Closed Session Immediately Following 6:30 PM Open Session Continuing

Legend: AI = Action Item DI = Discussion Item IO = Information Only

#### Strategic Plan Mission:

The mission of Decatur Public Schools, the destination district of our community, is to unlock students' unique and limitless potential to achieve their personal aspirations as fully prepared, contributing citizens in a global society through learning experiences distinguished by:

- commitment to the whole person resulting in student growth and confidence
- relevant, innovative, personalized academic pathways that promote passion and pride
- a learning environment that fosters curiosity and the thirst for achievement and discovery
- a culture of diversity, adaptability, and resilience
- meaningful and lasting relationships
- extraordinary school and community connections

#### The Board of Education Parameters that Guide Our Work:

- We will make decisions in the best interest of all students.
- We will treat all people with dignity and respect.
- We will seek input and collaboration throughout our diverse community.
- We will practice responsible stewardship of all our resources.

#### IO 1.0 CALL TO ORDER - CALL FOR EXECUTIVE SESSION

The Board of Education will meet in Closed Executive Session to discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body, and discussion of collective negotiating matters between the Board and representatives of its employees.

Roll Call

#### IO 2.0 PLEDGE OF ALLEGIANCE

#### AI 3.0 APPROVAL OF AGENDA, DECEMBER 08, 2020

#### **IO 4.0 PUBLIC PARTICIPATION**

- Identify oneself and be brief.
- Any public comments <u>received</u> will be read during this time.
- Comments should be limited to 3 minutes.

#### DI 5.0 BOARD AND/OR OTHER COMMITTEE REPORTS

- Discipline Action
- Schedule B
- Finance
- DPS Foundation
- Policies
- Human Resources
- Naming
- Joint City, DPS 61 and Park District

#### STUDENT AMBASSADORS'S REPORT

#### **BOARD DISCUSSION**

Resolution on Racism

#### IO 6.0 REPORTS FROM ADMINISTRATION

- A. Facilities Update (S2)
- B. 3<sup>rd</sup> Quarter Learning Plan (S1)
- C. Master Communication Plan (S5)

#### AI 7.0 CONSENT ITEMS

- **A.** Freedom of Information Report
- **B.** Bills
- C. Contract and Invoice for Services from Urbana School District 116 (S1)
- **D.** Job Descriptions:
  - Director of Human Resources
  - Director of Labor Relations
  - Coordinator of Human Resources
  - Labor Relations Analyst
- E. Approval of Board Policy

#### AI 8.0 ROLL CALL ACTION ITEMS

- **A.** Rescind June 24<sup>,</sup> 2020 Letter Notifying Macon-Piatt Special Education District (MPSED) of Intent to No Longer Serve as Administrative Agent (S1)
- **B.** Recommendation to Approve the Unpaid Suspension of a Macon-Piatt Special Education Teaching Assistant Authorized by the Macon-Piatt Special Education Board on November 19, 2020 (S4)
- C. Personnel Action Items (S4)
- **D.** Memorandum of Understanding for Student Teaching: Decatur Board of Education #61, Decatur Federation of Teaching Assistants Local #4324, and Decatur Education Association (S4)
- **E.** Professional Development Collaboration One (1) Year Agreement between Decatur Public School District 61 and the University of Illinois-Chicago Center for Urban Education Leadership (**S4**)
- **F.** Resolution: The Tax Amounts Necessary to be Levied for the Year 2020, but Paid in 2021 (S5)

#### G. Resolutions: 2020 Tax Abatements (S5)

- Resolution abating the tax heretofore levied for the year 2020 to pay debt service on the District's Taxable General Obligation School Bonds (Alternate Revenue Source), Series 2011B (Qualified Zone Academy Bonds)
- Resolution abating the taxes heretofore levied for the year 2020 to pay debt service on the District's General Obligation Refunding School Bonds (Alternate Revenue Source), Series 2020C
- H. Athletic Schedule B Mentoring Agreement 2020-2021 (S4)
- I. Decatur Public School District 61 FY20 Annual Audit (S5)
- J. Macon-Piatt Special Education District FY20 Annual Audit (S5)

#### **IO 9.0 ANNOUNCEMENTS**

The Board of Education sends condolences to the families of:

Michael A. "Mike" Leo, who passed away Friday, November 13, 2020. Mr. Leo was the father of Stuart Leo, Social Studies Teacher at Eisenhower High School.

Charles Rickey "Rick" Elem, who passed away Saturday, November 14, 2020. Mr. Elem was the stepfather of Sheila Green, Security Officer at Eisenhower High School.

Jerry Lee Willoughby, who passed away Friday, November 20, 2020. Mr. Willoughby was the father of Troy Willoughby, Teaching Assistant – South Shores Care Room.

Student Ja'Nariyah Scott, who passed away Monday, November 30, 2020. Miss Ja'Nariyah was a current Johns Hill Magnet School student.

#### **IO 10.0 IMPORTANT DATES**

**December 15** Special Board of Education Open Work Session

• 5:00 PM and Location to be Determined

#### NEXT MEETING

The public portion of the next <u>regular</u> meeting of the Board of Education will be at 6:30 PM, Tuesday, January 12, 2021 at the Keil Administration Building.

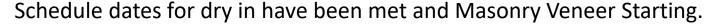
#### 11.0 ADJOURNMENT

### Parsons Elementary School

- Addition Shell and Dry In Ongoing
- Interior Mechanical Electrical Rough Ins
- Gym Pre Engineered Metal Building
- Roofing Membrane Ongoing









**Board of Education Meeting** December 08, 2020

## Franklin Elementary School

- Pre Engineered Metal Building and Masonry Ongoing
- Classroom Addition Masonry Complete, Roofing Ongoing
- Interior Rough-Ins Ongoing Dry In within 2 Weeks.





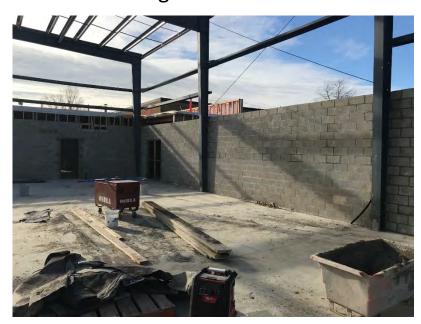






## Muffley Elementary School

- Pre Engineered Metal Building Structure Ongoing and Masonry CMU.
- Classroom Addition Structure and Roof Ongoing
- Roofing for Addition in December.







**Gym Addition PEMB** 

## Johns Hill Magnet School

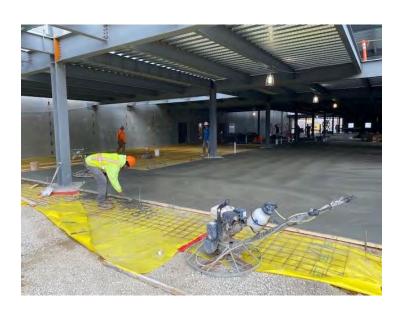
- Structural Nearing Completion Temporary Close In
- Concrete Slabs on Grade and Elevated Ongoing
- Interior Walls, Rough Ins, Structural Detailing



View from Jasper (East) Side

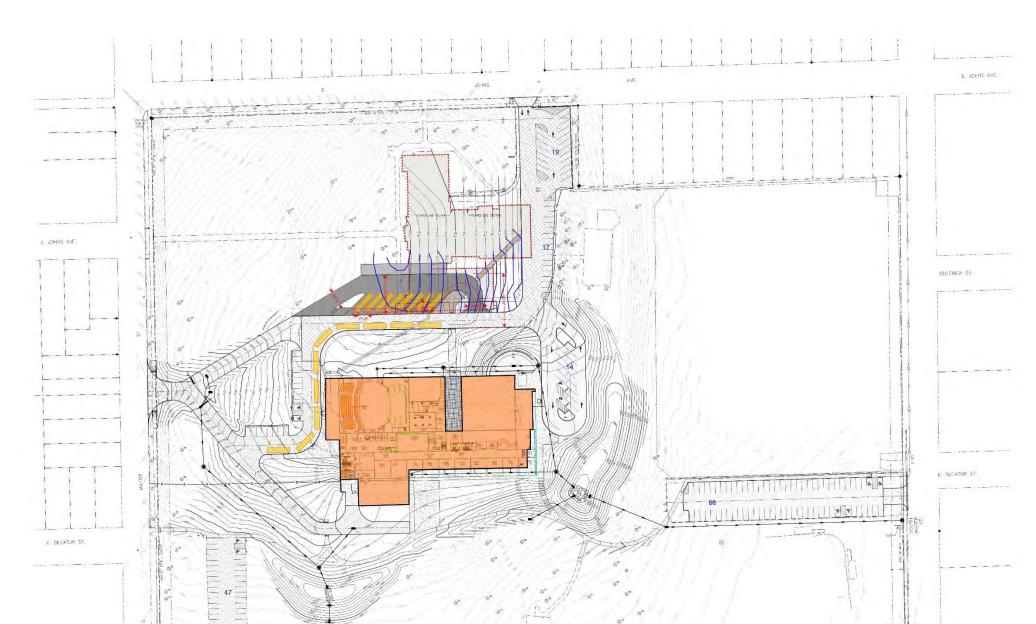




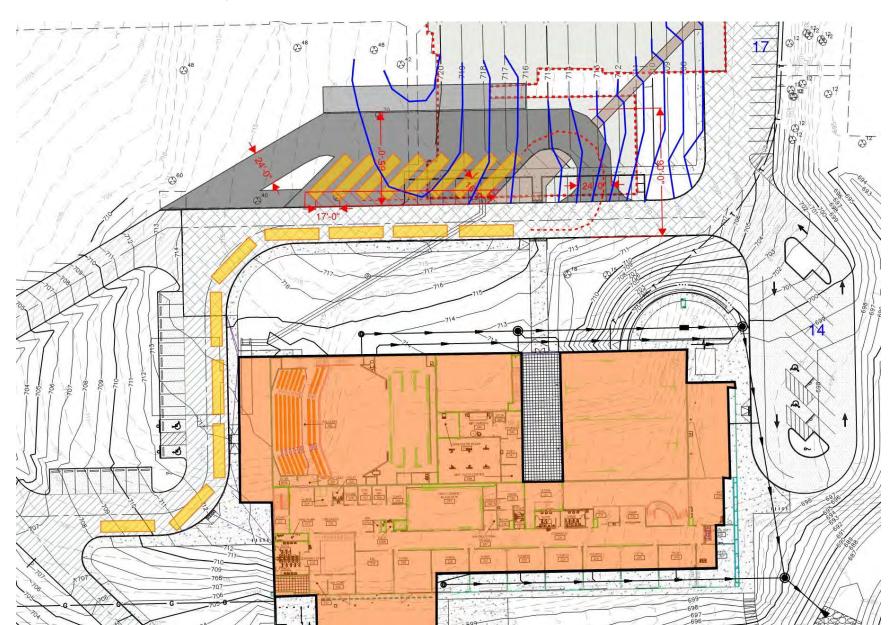




## Johns Hill Bus Drop-off



## Johns Hill Bus Drop-off



## MINORITY WORKFORGE PARTICIPATION UPDATE

Dr. Paul Fregeau

December 8, 2020



## POLICY 4:61 BUSINESS AND WORKFORCE MINORITY PARTICIPATION

- Contractors for Decatur Public School District #61 shall make a good faith effort to comply with minimum goals
- Minority Workforce participation goal = 20% of the hours worked should be by Minority Workers







- On August 18, 2020, the DPS Board of Education approved partnership with Gabe Jaja and Human Capital Development
- Mr. Jaja and Human Capital Development are assisting the District with Minority Workforce Compliance Monitoring for our Building Projects





Beginning in September, met twice a month to review data regarding areas of compliance as well as areas of concern



In October, met with each subcontractors not in compliance with Policy 4:61 guidelines



In November, met with Representative of O'Shea Construction to outline plan to more closely monitor compliance



Will now have monthly meetings with representatives from O'Shea to review data and plans to address goal shortfalls



# REVIEW OF STEPS TAKEN

	September	November
Parsons	11.85%	12.48%
Franklin	7.8%	9.2%
Muffley	12%	10%
Johns Hill	14.97%	16.27%







# PLAN TO ADDRESS PERCENTAGES

- We have partnered with O'Shea to develop a plan moving forward to increase the minority workforce percentages
- The projections with this plan indicate the following percentages for the projects upon completion:

• Parsons: 18%

• Franklin: 16.65%

• Muffley: 20%

• Johns Hill: 17.98%



 We are partnering with a consultant to assist the district with meeting or exceeding our Minority Based Enterprise Goal for future capital projects.

# OUESTIONS?

Dr. Paul Fregeau December 8, 2020



At this time, **DPS plans to welcome students back** in person starting Tuesday, January 19, following the Martin Luther King, Jr. holiday on January 18.

DPS continues to monitor the health and safety of our community; therefore, this plan is tentative and will be reevaluated following the holiday break.

Students who have previously declared in Skyward that they want in-person learning will be assigned one day per week to attend in person January 19 – February 5.

- In-person students will be divided into two groups, A and B.
- In-person students will be notified by their school which group they are divided into.

### BEGINNING SCHEDULE FOR IN-PERSON LEARNING

MONDAY

ALL Students
Virtual
Learning

TUESDAY

**Group A** In Person

All Other
Students
Virtual Learning

WEDNESDAY

ALL Students
Virtual
Learning

THURSDAY

Group B In Person

All Other
Students
Virtual Learning

FRIDAY

ALL Students
Virtual
Learning

This schedule will continue at least January 19 - February 5. Only those students who previously declared in Skyward that they would attend in person will attend January 19 - February 5

## RETURN TO LEARNING. VIRTUAL VS. IN-PERSON LEARNING.

We have reopened the form in Skyward for families to select if they want students to attend in-person starting February 8. Families have until January 8 to make that selection in Skyward. Families must select from the following options for each of their students:

- Selecting <u>in-person learning</u> will inform your school that you intend to send your student to school in person for the days they are assigned, with virtual learning continuing for the other days of the week.
- Selecting to remain in <u>virtual learning only</u> will inform your school that you intend
  to have your student remain at home, with a focus on independent assignments
  with limited face-to-face interaction.

If our community's health data shows it is safe to do so, DPS will begin welcoming students back in-person 4-days per week, starting February 8.

Students will transition from 1-day per week in-person to 4-days per week following this schedule:

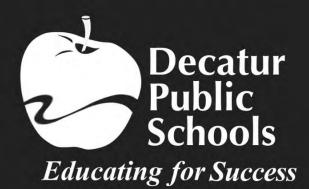
- PreK-2nd: 4-days/week starting February 8;
   3rd-12th: continue with 1-day/week
- PreK-8th: 4-days/week starting February 15;
   9th-12th: continue with 1-day/week
- All students: 4-days/week starting February 22

Again, this is only for students who select in-person learning in Skyward.

## RETURN TO LEARN JANUARY ANNOUNCEMENT RECAP

At this time, **DPS plans to welcome students back** in person starting Tuesday, January 19, following the Martin Luther King, Jr. holiday on January 18.

DPS continues to monitor the health and safety of our community; therefore, this plan is tentative and will be reevaluated following the holiday break.



# TELLING OUR STORY

December 8, 2020



...



## What's our WHY?

- Why have we made this decision?
- What's the reasoning behind it?
- Why is this the best timing for it?
- What's our expected outcome?
- What's the goal of our messaging?

### Communications Goals



- Increase awareness
- Shape opinion
- Get action





## How are we telling our story?



## Video Storytelling Ongoing

Continuing initiative to highlight good things happening in our schools.



## The DOT Monthly Newsletter

NEW THIS YEAR: Monthly newsletter emailed and texted to all parents, staff, and community.



## Social Media Ongoing

Now, more than ever, social media is an extremely useful tool to connect with our families.

## Annual Priorities + SMART Goal

### STRATEGY #2: STUDENT ENVIRONMENTS

Facilitate community input for consideration of a move to one High School structure

- Currently reviewing two products that can help capture community feedback and sentiment:
   ThoughtExchange and Bang the Table
- Demos scheduled on both, will determine if either of these products will help us gather input on this concept, while being worth the cost

#### SMART GOAL

Highlight one student and one staff member each month

- Implemented Heart of the District recognition program
- Staff and students are nominated, one chosen each month to receive the Heart of the District award
- Highlighted in The DOT newsletter; each receives recognition, lapel pin, and yard sign









سيستمر طلاب مدارس ديكاتور العامة بالتعلم الافتراضي بنسبة 100% حتى نهاية الربع الثاني في 18 ديسمبرتستمر إدارة مدارس ديكاتور العامة في العمل مع المدراء والثاني في 18 ديسمبرتستمر إدارة مدارس ديكاتور العامة في العمل مع المدراء ولمدرسين وقرق العمل في التخطيط للعودة إلى التعليم الشخصي، والذي قد يحصل مراقبة الظروف الصحية في المجتمع واتخاذ القرارات وفقًا لها. سيتم إصدار إعلان يوم الجمعة 4 ديسمبر 2000، بخصوص التعلم في الربع الثالث استمارة 'اختيار بيئة التعلم' متاحة الآن في موقع Skyward Family Access . ويجب على العائلات التعلم الافتراضي فقط الطلاب الدين لم يتم تحديد خياراتهم سيتم وضعهم تلقائياً في التعلم الافتراضي فقط لا يجوز للطلاب المشاركة في التعلم الشخصي في المدرسة حتى يتم تحديد ذلك العائلات التي تحتاج إلى العيام للأستمارة الخيار الذلك الطالب في استمارة Skyward جيار الي الموقع الاستمارة الخيار الدينا النقال إلى الموقع الاستمارة الخيار الذي المؤلف بالمزيد من المعلومات بخصوص خطأ العردة إلى التعلم على الموقع العددة إلى التعلم على الموقع العدودة إلى التعلم على الموقع العدودة إلى التعلم على الموقع www.dps61.org/returntolearn





#### TUS COMENTARIOS SON IMPORTANTES!

Familias DPS

Un formulario ya está disponible en Skyward Family Access para que nos diga si elegiria el aprendizaje en persona para su estudiante cuando esté disponible. Esta información es esencial para ayudarnos a planificar el regreso a la instrucción en persona en nuestros edificios escolares. Inicie sesión en Skyward Family Access antes del lunes 26 de octubre y haga su selección para cada uno de sus estudiantes. Comuniquese con la escuela de su estudiante si necesita ayuda para iniciar sesión en Skyward.

El formulario será más fácil de realizar en un escritorio o usando el icono de Skyward en el iPad de su estudiante. Simplemente complete el formulario en "Online Forms" (Formularios en linea). Una vez más, aún no se ha tomado una decisión sobre cuándo estará disponible el aprendizaje en persona. Por favor complete el formulario en Skyward para ayudar a informar nuestro proceso de toma de decisiones.

iGracias por proporcionar sus comentarios



## **Equity Commitment**

All major communications translated into Spanish and Arabic

- Aside from English, two most commonly spoken languages in our community
- Utilizing online translation service to ensure timeliness

## Support for Teaching & Learning

### **Parent Focus Groups**

Held Parent Focus Groups during Spring 2020 to provide information and get feedback during initial phase of remote learning

### Dedicated Return to Learn Website

Dedicated website for all virtual learning resources, meal delivery information, health and safety protocols, student support, and FAQ documents

## Assistance for Parents & Students

Hosted Parent Sessions in Spring 2020 to support parents with students in need of assistance in math and language arts (MyT Math Sessions & Fun with Family Literacy)

### Visits to R2L Website

August 2,317
September 2,227
October 2,408
November 3,262

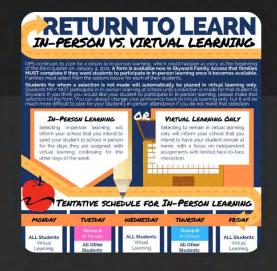
## Outreach for Specific Programs & Intiatives

- Recruited volunteers for Hope Academy
- Created and placed ads for PreK programs at Baum, Dennis, and Montessori
- Gathered feedback from school community on Baum-Muffley dual campus idea





## **Current Communications**



## Return to Learn: 2nd Semester

Announcement made last Friday regarding return to in-person learning for 2nd Semester



## Teaching & Learning Listening Sessions

Upcoming series of virtual events to speak directly with Teaching & Learning leadership



## Magnet Application Process

Magnet applications now available online for 2021-22 school year, virtual info sessions upcoming





## **Upcoming Projects**



## Digital Flyers Winter 2021

Digital flyer management tool to deliver important school and community resources directly to DPS families



## Website Redesign

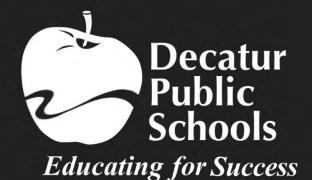
Working with vendor Blackboard to redesign website, targeted to go live in Spring 2021



## Digital Messaging Spring-Summer 2021

- Digital displays in all district buildings
- Capability to push messages to student devices





# TELLING OUR STORY

**Questions?** 





## Board of Education Decatur Public School District #61

· ·	<b>Subject:</b> Freedom of Information Act (FOIA) Report
Initiated By: Melissa Bradford, Board Secretary and District's FOIA Officer	Attachments: None
Reviewed By: Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

Full access to the District's public records is available to any person as provided in the Illinois Freedom of Information Act (FOIA). The Superintendent or designee shall: (1) provide the Board with sufficient information and data to permit the Board to monitor the District's compliance with FOIA and this policy, and (2) report any FOIA requests during the Board's regular meetings along with the status of the District's response. The Board Secretary serves as the District's FOIA Officer and will inform the Board of Education of any FOIA Reports from the previous month every first Board meeting of the month.

#### **CURRENT CONSIDERATIONS:**

Please see the below FOIA Report from the District's FOIA Officer for Decatur Public Schools:

#### Freedom of Information Act Report

Date	Due	Extension	Requestor/	Topic/	Date
Received	Date	<b>Due Date</b>	Company	Summary	Responded
10/30/20	11/10/20	11/17/20	Chris Coates, H&R	Emails from 08/01/20 – 10/30/20 between district employee Jeff Dase and any email address utilized by school board President Beth Nolan.	11/20/20
10/30/20	11/10/20	11/17/20	Chris Coates, H&R	Invoices dated 09/2020 for all cell phones paid for by the Decatur school district.	11/20/20
11/04/20	11/11/20	11/18/20	Chris Coates, H&R	Text messages sent to and from Decatur school district cell phone number 217-521-6591 in July, August, September and October 2020.	11/18/20

11/04/20	11/11/20	11/18/20	Valerie Wells, H&R	Emails between Board of Education members from $10/01/20 - 10/31/20$ and Recordings of closed sessions from $10/13/20$ and $10/27/20$ Board meetings.	11/18/20
11/09/20	11/16/20	None.	Segal Rothman, Retained Equity, LLC	Records pertaining to Uncashed/Unclaimed checks, Stale Dated checks, Outstanding checks, Outstanding and Refundable credit balances.	11/12/20
11/12/20	11/19/20	None.	Jennifer Lask, WCIA 3	Communication relating to compensation for Assist. Supt. Jeff Dase including emails, letters, memos, proposals, and text messages from 10/01/2020 – 11/02/2020.	11/18/20
11/20/20	12/02/20	12/09/20	Chris Carter, WAND-TV	Emails between all district admins, and all school board members and Denise Swarthout with the term "special education" from 10/01/2020 – 11/20/2020.	None at this time.
12/02/20	12/09/20	None.	Chris Carter, WAND-TV	Starks Consulting Contract, emails between district leadership and Starks Consulting from 05/01/2020-12/01/2020 and reports from Starks Consulting.	None at this time.

#### FINANCIAL CONSIDERATIONS:

None.

### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve this FOIA Report as presented.

RECOMMENDED ACTION:	
<b>X</b> Approval	
☐ Information	
☐ Discussion	BOARD ACTION:



## Board of Education Decatur Public School District 61

Date: December 08, 2020	Subject: Monthly Board Bills
Initiated By: Todd Covault, EdD, Chief Operational Officer	<ul> <li>Attachments:</li> <li>Employee Monthly Check Listing (5 Pages)</li> <li>Vendor Monthly Check Listing (96 Pages)</li> <li>Vendor Out of Line Listing (2)</li> <li>Employee Out-of-Line Check Listing (1 Page)</li> <li>Void Monthly Listing (1 Page)</li> <li>Disbursements via ACH (1 Page)</li> </ul>
Reviewed By: Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

Attached is the listing of monthly bills for Board approval. The total amount of the check register on November 30, 2020 was \$10,258,002.24. *The associated purchases reflected in the monthly bills supports the District's mission for Teaching and Learning.* 

Employee Monthly Total	\$3,686.81
Vendor Monthly Total	\$6,623,810.58
Vendor Out of Line Monthly Total	\$3,634,064.74
Employee Out of Line Monthly Total	\$727.13
Void Monthly Total	(\$4,287.02)
Total	\$10,258,002.24

CURRENT CONSIDERAT	HON	5:
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N/A

#### FINANCIAL CONSIDERATIONS:

N/A

#### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Monthly Bills as presented.

RECOMMENDED ACTION:			
_X	Approval Information		
	Discussion		
		BOARD ACTIO	ON:



## Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: Contract and Invoice for Services from
	Urbana School District 116
<b>Initiated By:</b> Kathy Horath, Director of Special Education	Attachments: Contract and Invoice
Reviewed By: Dr. Paul Fregeau, Superintendent	
BACKGROUND INFORMATION: Macon-Piatt Special Education District is renewing and vision/hearing coordination services.	ng a contract for orientation and mobility services
CURRENT CONSIDERATIONS: This contract covers August 2020 – May 2021.	
FINANCIAL CONSIDERATIONS:	
This is included in the FY21 MPSED tentative bu	dget.
<b>STAFF RECOMMENDATION:</b> The Administration respectfully requests the Boar Urbana School District 116 as presented.	rd of Education to approve paying the Invoice to
RECOMMENDED ACTION:  X Approval  ☐ Information ☐ Discussion	
В	OARD ACTION:

### **CONTRACTUAL AGREEMENT**

The following contractual agreement by and between **Urbana School District 116** and **Macon-Platt Special Education District (MPSED)**.

This contract shall cover the period of time beginning August 17, 2020 and May 27, 2021.

Urbana School District 116 shall provide the following services to persons referred under this contract for the percentage of Urbana School District 116 costs for these positions:

- .25 FTE Orientation and Mobility Specialist
- .278 FTE Vision/Hearing Coordinator

Urbana School District 116 will ensure that all persons providing services to MPSED clients and staff are sufficiently trained professionals and licensed when appropriate.

Services from Urbana School District 116 will be charged per the initial bill provided to Macon-Piatt Special Education Cooperative. Urbana School District 116 will provide an initial bill based on 75% of budgeted costs for the salary, benefits, and mileage of the FTE allocated to MPSED for these positions in the Fall of 2020. Final billing will be made based on remaining actual costs after these final costs have been determined after fiscal year end (billing typically made in Fall 2021). MPSED will remit payment for services within 30 days of receipt of each bill (initial and final), provided that all terms of this contract are met. If the terms of the contract are not met, MPSED reserves the right to withhold payment until the terms are met.

Urbana School District 116 shall be deemed an independent contractor to MPSED. Urbana School District 116 shall have its own general and professional liability insurance and agrees to hold harmless MPSED for any claims or liability that may be caused in the performance of services by Urbana School District 116 to persons receiving services under this contract. Urbana School District 116, nor its employees, shall have no claim against the MPSED or any of its member districts for any type of employee benefits, including unemployment and workers' compensation coverage.

Either Urbana School District 116 or MPSED has the option to cancel this contract upon 30 days written notice to the other party. If the contract is canceled, both parties will make a good faith effort to ensure that any disruption to services provided to clients due to this cancellation will be minimized as much as possible.

This contract shall become a binding agreement when the signatures of both parties are affixed below.

Kathlen Retbrack
Signature
Director of Spc. Ed MPSED
Title
November 19,2020
Date

ASSISTENT Superinten Lent For Students

Title USD 114

Date 77 Pr 20 CO

School

### INVOICE

Date: October 23, 2019

Urbana School District #116 205 N. Race St Urbana, Illinois 61801 217-384-3645 Fax 217-337-4973 [E-mail address]



JOB	PAYMENT TERMS
INITIAL ESTIMATED CASE BILL	Due on Receipt

Decatur, IL 62533

DESCRIPTION		TOTAL	
Pam Duda-Vision: 2019-2020 Estimated Total Initial Amount Due = 75%		32,434.75	24,326.06
Diepholz/Gilbert (O & M) 2019-2020 Estimated Total Initial Amount Due = 75%		16,825.50	12,619.13
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Vathy Later			
The second secon		,	
15R000 1342 0000 00 310000	TOTAL DUE	36,945.19	

Make all-checks payable to Urbana School District #116

Thank you for your business!

1200 4120 0811 0 319



# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: Job Descriptions
Human Resources	Attachments: Job Descriptions: Director of Human Resources; Director of Labor Relations; Coordinator of Human Resources; Labor Relations Analyst
Reviewed By: Dr. Paul Fregeau, Superintendent	

### **BACKGROUND INFORMATION:**

To enhance the current structure of the Human Resources Department and improve overall department efficiency, two new job descriptions were created: Director of Labor Relations and Labor Relations Analyst. These positions will focus on representing the district in contract negotiations and employee labor relations. The restructure of Human Resources supports the Department of Teaching and Learning by ensuring productive and efficient relationships between staff and the District, thereby maximizing learning opportunities for students.

### **CURRENT CONSIDERATIONS:**

The following job descriptions were created or updated as indicated:

Position Title	Changes/Updates	
Director of Human Resources	Updated performance responsibilities.	
Director of Labor Relations	Created job description to ensure effective facilitation and management of labor relations on behalf of the district.	
Coordinator of Human Resources	Updated performance responsibilities and grade level.	
Labor Relations Analyst	Created job description to provide support to the Director of Labor Relations in the areas of collective bargaining, staffing and evaluations.	

### FINANCIAL CONSIDERATIONS:

Included in 2020-2021 budget.

### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the attached Job Descriptions as presented.

RE	ECOMMENDED ACTION:	
$\mathbf{X}$	Approval	
	Information	
	Discussion	
	BO	ARD ACTION:

TITLE: Director of Human Resources

PURPOSE: Plan, coordinate, and supervise the operation of the personnel services office in such a way as to enhance the morale of the school district personnel, promote the overall efficiency of the school system, and maximize the educational opportunities and benefits available to each individual child.

### **QUALIFICATIONS:**

- 1. Master's Degree, plus graduate training in personnel management or school personnel administration
- 2. Illinois Administrative Licensure or SPHR/PHR
- 3. Three years of administrative experience, preferably in personnel management, in a collective bargaining atmosphere
- 4. Such alternatives to the above qualifications as the Board may find appropriate and acceptable

### IS A MEMBER OF:

- 1. Executive Cabinet
- 2. District Leadership Team

**REPORTS TO:** Superintendent

### **MAINTAINS LIAISON WITH:**

- 1. All Administrators
- 2. Teachers
- 3. Classified Employees
- 4. Colleges and Universities

### **PERFORMANCE RESPONSIBILITIES:**

(The following are the essential fundamentals to include but not limited to the following job duties.)

- 1. Manage the day-to-day operations of the Human Resources Department.
- 2. Monitor selection plan for the best qualified teachers and personnel.
- 3. Recommend all personnel assignments, transfers, dismissals, and promotions to the Superintendent or designee.
- 4. Support the Superintendent in overall administrative efforts.
- 5. Affirm classifications and salaries to the Business Office.
- 6. Review and maintain department budget data.
- 7. Maintain records of personnel.
- 8. Administer provisions of the School Code as they apply to all personnel actions.
- 9. Supervise and evaluate staff within the Human Resources Department.
- 10. Prepare and distribute materials for recruiting purposes.

- 11. Maintain communication with area colleges and universities regarding District recruitment needs.
- 12. Plan and manage the recruitment schedule for job fairs.
- 13. Oversee New Teacher Orientation.
- 14. Attend regular meetings with Central Administration.
- 15. Plan, develop, and revise personnel management policies in accordance with state litigations for submission to the Board of Education.
- 16. Monitor the provisions of various contracts and salary schedules for personnel.
- 17. Supervise Labor Relations Personnel to ensure contract compliance.
- 18. Maintain communication with legal representation.
- 19. Monitor and update District Policies and Procedures.
- 20. Maintain and organize the calendar for the Director of Human Resources.
- 21. Collect and maintain confidential documentation related to District litigation.
- 22. Review and update job descriptions for Board Approval.
- 23. Maintain documentation for Leave of Absence/FMLA and ADA and distribute to other departments as required.
- 24. Analyze Employment Verification.
- 25. Oversee the District's Guest Teacher Program.
- 26. Serve as the District's EEOC Compliance Officer.
- 27. Maintain communication with District administration regarding all deadlines relating to the Human Resources Department.
- 28. Review investigative documentation for potential discipline of District employees.
- 29. Maintain all personnel contracts of the District.
- 30. Prepare recruitment and retention reports for BOE.
- 31. Supervise and manage District Retirees.
- 32. Develop and maintain a system of personnel records for all District employees.
- 33. Monitor all grievances filed within the District.
- 34. Serve as the District's Affirmative Action Equal Opportunity Employment Officer.
- 35. Other duties as assigned.

### **GRADE LEVEL:** 19

### **TERMS OF EMPLOYMENT:**

Salary to be based upon salary schedule established by the Board, 261 days per year.

### **EVALUATION:**

Performance of this job will be evaluated in accordance with provisions of the Board's policy on Evaluation of Professional Personnel.

### PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

### **PHYSICAL DEMANDS:**

While performing the duties of this job, the employee is regularly required to use repetitive hand motions, including prolonged use of a computer terminal. The employee is frequently required to sit, see, talk, and hear. The employee is occasionally required to stand and walk. The employee must frequently lift and/or move up to 20 pounds.

Specific vision abilities required by this job include close vision, depth perception, and ability to adjust focus with or without correction.

Hear in the normal audio range with or without correction.

### **MENTAL DEMANDS:**

While performing the duties of this job, the employee regularly is required to compare, analyze, communicate, coordinate, instruct, synthesize, evaluate, use interpersonal skills, compile, and negotiate. The employee frequently is required to compute. The employee occasionally is required to copy.

### **WORK ENVIRONMENT:**

The noise level in the work environment is usually moderate. The job is performed under minimal temperature variations and a generally hazard free environment.

Decatur Public Schools is an equal employment opportunity employer with an affirmative action plan.

TITLE: Director of Labor Relations

**PURPOSE:** To facilitate and manage labor relations on behalf of the district.

### **QUALIFICATIONS:**

- 1. Bachelor's degree in Labor Relations, Human Resources, or related field required.
- 2. Background in labor relations related to the public sector at federal, state, and local levels.
- 3. Specific skills, such as negotiation, mediation, arbitration, and leadership.
- 4. Excellent verbal and written communications and strong interpersonal communications.
- 5. An understanding of specific labor relations needs and challenges related to the districts' collective bargaining agreements.
- 6. Strength in situation leadership, ethics, problem-solving, strategic thinking, and cultural competency.
- 7. Ability to maintain good working relationships with fellow employees and students.
- 5. Ability to communicate to staff in an acceptable/courteous manner.
- 6. Ability to understand and follow basic oral and written instructions.
- 7. General knowledge of the principles of supervision, organization and administration.
- 8. Ability to maintain complete and accurate records and to develop meaningful reports from them.
- 9. Ability to effectively express ideas orally and in writing.
- 10. Ability to make firm decisions in the areas of responsibility and to delegate responsibility to members of the staff.
- 11. Ability to develop and implement short and long-range plans and progress.
- 12. Knowledge of Microsoft Office programs including Word, Excel, Access, PowerPoint, etc.

### IS A MEMBER OF:

- 1. Executive Cabinet
- 2. District Leadership Team

**REPORTS TO:** Director of Human Resources

### **MAINTAINS LIAISON WITH:**

- 1. All Administrators
- 2. Teachers
- 3. Classified Employees
- 4. Colleges and Universities

### PERFORMANCE RESPONSIBILITIES:

(The following are the essential fundamentals to include but not limited to the following job duties.)

- 1. Develops labor policies.
- 2. Represents district in contract negotiations, meetings, and negotiations with employee and labor organizations.

- 3. Collaborates with leadership on matters of policy and terms of memoranda of understanding before and throughout negotiation process.
- 4. Collaborates with legal counsel and departments in the preparation for and participation in negotiation with employee and labor groups.
- 5. Manages grievance procedures.
- 6. Oversees dispute resolution involving employees, management, unions, government agencies, other firms, etc.
- 7. Advises management on issues regarding union-management relations, such as contract negotiations.
- 8. Advises the HR staff to ensure compliance with the union contract.
- 9. Consults with members of the executive HR staff regarding personnel policies.
- 10. Meets with elected union officials.
- 11. Leads monthly labor management meetings.
- 12. Prepares paperwork related to labor relations assignments.
- 13. Analyzes information and data necessary to define and discern cost and policy implications of negotiations and disputes. This may include management and union proposals, pay scales and wages, benefits, working conditions, and other mitigating circumstances.
- 14. Researches and explains laws and legal affairs concerning employment to managers, supervisors, and employees.
- 15. Advises and trains managers and supervisors in best labor relations practices and strategies for managing supervisor problems and employee grievances. Develops further training as needed.
- 16. Others duties as assigned by the Board of Education, Superintendent or direct supervisors.

### **GRADE LEVEL: 19**

### **TERMS OF EMPLOYMENT:**

Salary to be based upon salary schedule established by the Board, 260 days per year.

### **EVALUATION:**

Performance of this job will be evaluated in accordance with provisions of the Board's policy on Evaluation of Professional Personnel.

### PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

### **PHYSICAL DEMANDS:**

While performing the duties of this job, the employee is regularly required to use repetitive hand motions, including prolonged use of a computer terminal. The employee is frequently required to sit, see, talk, and hear. The employee is occasionally required to stand and walk.

The employee must frequently lift and/or move up to 20 pounds.

Specific vision abilities required by this job include close vision, depth perception, and ability to adjust focus with or without correction.

Hear in the normal audio range with or without correction.

### **MENTAL DEMANDS:**

While performing the duties of this job, the employee regularly is required to compare, analyze, communicate, coordinate, instruct, synthesize, evaluate, use interpersonal skills, compile, and negotiate. The employee frequently is required to compute. The employee occasionally is required to copy.

### **WORK ENVIRONMENT:**

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TITLE: Coordinator of Human Resources

**PURPOSE:** 

Provide complex and confidential support to the Director of Human Resources. Coordinate and manage staff within the Office of Human Resources. Provide input into and/or make decisions associated with contract negotiations; District policies, regulations and procedures.

### **QUALIFICATIONS:**

- 1. High School Diploma required
- 2. Bachelor's Degree required
- 3. Knowledge of Human Resources operations including, policies, procedures and regulations
- 4. Understanding of management systems related to Human Resources
- 5. Advanced software skills including the ability to manage employee information, databases and word processing programs
- 6. Excellent communication and interpersonal skills
- 7. Ability to work independently, recognize priorities in work load, and shift from job-to-job as needed
- 8. Ability to maintain confidentiality

**REPORTS TO:** Director of Human Resources

### **DUTIES & RESPONSIBILITIES:**

(The following are the essential fundamentals to include but not limited to the following job duties.)

- 1. Oversee the Human Resources department in absence of the Director.
- 2. Evaluate the Human Resources Secretary.
- 3. Evaluate the Human Resources Analyst.
- 4. Oversee & monitor the Human Resources Secretary in the employment verification process.
- 5. Manage investigations with the Building Administrator in the investigatory process.
- 6. Maintain documentation for Leave of Absence/FMLA and ADA and distribute to other departments as required. Coordinate with the Building Administrators to schedule ADA meetings. Participate in all the ADA meetings with the Building Administrator and Employee. Process all ADA paperwork.
- 7. Process, manage and provide support for employee management database, online employment application system, substitute and absence system, evaluation and electronic personnel records system, building organization charts, and time clock verification system District-wide.
- 8. Support the Director of Human Resources in all aspects of litigation.
- 9. Collect and maintain confidential documentation related to District litigation.
- 10. Process all BOE administrative salary cover sheets and administrative employment recommendations.
- 11. Organize background checks for all new hires of the district.
- 12. Maintain district retirement database for all employees.
- 13. Process Administration Tuition Reimbursement.
- 14. Create and maintain records of contracts for Administrative Support and District Administrators and new teachers.
- 15. Collect and distribute department mail.
- 16. Submit the Department's Payroll.
- 17. Distribute and collect the District's Economic Interest Statement forms.

- 18. Schedule appointments and maintain calendar for the Director of Human Resources.
- 19. Organize and review all Board agenda action items prior to submittal to the Director of Human Resources.
- 20. Coordinate the distribution of Board personnel action items and follow-up information to other departments.
- 21. Maintain and review monthly budget reports for the department.
- 22. Process department requisitions.
- 23. Coordinate the maintenance of personnel records, correspondence, reports, policies, contracts and forms. Update the online maintenance of personnel files.
- 24. Verify and analyze credentials and licensures for administrators, including transcript review, salary placement and tenure.
- 25. Manage the required documentation for the evaluation of District administrators.
- 26. Verify that all correct paperwork is attached to employment recommendations upon submission.
- 27. Prepare requisition for unemployment process.
- 28. Research contract language for administrative review.
- 29. Support the Labor Relations Analyst to coordinate documentation during negotiations for collective bargaining groups.
- 30. Review, update and make recommendations to administration regarding policies and procedures according to required regulations.
- 30. Maintain an updated list of District administration for ongoing review and analysis.
- 31. Other duties as assigned.

### **GRADE LEVEL: 11**

#### TERMS OF EMPLOYMENT:

Salary to be based upon salary schedule established by the Board, 261 days per year.

#### **EVALUATION:**

Performance of this job will be evaluated in accordance with provisions of the Board's policy on Evaluation of Professional Personnel.

### PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

### **PHYSICAL DEMANDS:**

While performing the duties of this job, the employee is regularly required to use repetitive hand motions, including prolonged use of a computer terminal. The employee is frequently required to sit, see, talk, and hear. The employee is occasionally required to stand and walk. The employee must frequently lift and/or move up to 20 pounds.

Specific vision abilities required by this job include close vision, depth perception, and ability to adjust focus with or without correction.

Hear in the normal audio range with or without correction.

### **MENTAL DEMANDS:**

While performing the duties of this job, the employee regularly is required to compare, analyze, communicate, coordinate, instruct, synthesize, evaluate, use interpersonal skills, compile, and negotiate. The employee frequently is required to compute. The employee occasionally is required to copy.

### **WORK ENVIRONMENT:**

The noise level in the work environment is usually moderate. The job is performed under minimal temperature variations and a generally hazard free environment.

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TITLE: Labor Relations Analyst

**PURPOSE:** Provide complex and confidential support to administration, the Board of Education and staff. Provide input into and/or make decisions associated with collective bargaining, staffing, evaluations, District policies, regulations and procedures.

### **QUALIFICATIONS:**

- 1. High School Diploma required; Bachelor's degree or relevant district experience preferred
- 2. Knowledge of Human Resources operations including policies, procedures and regulations
- 3. Understanding of management systems related to Human Resources
- 4. Advanced software skills including the ability to manage employee information, databases and word processing programs
- 5. Excellent communication and interpersonal skills
- 6. Ability to work independently, recognize priorities in work load, and shift from job-to-job as needed
- 7. Ability to maintain confidentiality

**REPORTS TO:** Director of Labor Relations

### **DUTIES & RESPONSIBILITIES:**

(The following are the essential fundamentals to include but not limited to the following job duties.)

- Manage and provide support for District evaluation and electronic personnel records system, employee management database, online employment application system, substitute and absence system, and building organization charts Districtwide.
- 2. Review vacancies in compliance with hiring authorization and contract language.
- 3. Collect and analyze District staffing information as needed.
- 4. Work closely with District administration and collective bargaining units, providing extensive support for non-renewal, Reduction in Force and displaced processes.
- 5. Assist Director of Labor Relations with District staffing projections and changes due to school transitions, consolidations, and closures. Provide guidance regarding collective bargaining language, district processes and staffing at each stage of transitions.
- 6. Compile and submit state reports to Illinois State Board of Education.
- 7. Assist in the hiring process for summer educational and athletic programs.
- 8. Process and manage Schedule B and Temporary Employees. Post vacancies, extend offers of employment, maintain employee records, create and distribute contracts.
- 9. Assemble, enter and maintain applicant files for retrieval and review.
- 10. Process employment recommendations.
- 11. Verify and analyze credentials and licensures for District staff, including transcript review, salary placement and tenure.
- 12. Compile personnel action items needing Board Approval.
- 13. Prepare and distribute Board personnel action items and follow-up information.

- 14. Maintain and update files for personnel records, correspondence, reports, policies, contracts and forms.
- 15. Review, update and format District job descriptions for Board Approval.
- 16. Train staff in Human Resources processes and applications.
- 17. Collect personnel information for FOIA requests.
- 18. Research contract language for administrative review.
- 19. Schedule and attend collective bargaining meetings. Maintain proposals and documentation during negotiations for collective bargaining groups. Document minutes, prepare reports and submit data collection for collective bargaining meetings. Prepare contract drafts for final approval and distribution.
- 20. Review, update and make recommendations to administration regarding policies and procedures according to required regulations.
- 21. Organize documentation for potential discipline of district employees. Prepare discipline notices to staff when appropriate.
- 22. Process department requisitions.
- 23. Review, process and document reimbursements as defined in collective bargaining agreements.
- 24. Create and maintain records of contracts for District staff.
- 25. Provide administrative support for multiple Board and District Committees.
- 26. Other duties as assigned by the Director of Labor Relations.

### **GRADE LEVEL: 9**

### **TERMS OF EMPLOYMENT:**

Salary to be based upon salary schedule established by the Board, 261 days per year.

### **EVALUATION:**

Performance of this job will be evaluated in accordance with provisions of the Board's policy on Evaluation of Professional Personnel.

### PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

### **PHYSICAL DEMANDS:**

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Specific vision abilities required by this job include close vision, depth perception, and ability to adjust focus with or without correction.

Hear in the normal audio range with or without correction.

### **MENTAL DEMANDS:**

While performing the duties of this job, the employee regularly is required to compare, analyze, communicate, coordinate, instruct, synthesize, evaluate, use interpersonal skills, compile, and negotiate. The employee frequently is required to compute. The employee occasionally is required to copy.

### **WORK ENVIRONMENT:**

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### Board of Education Decatur Public School District #61

Date: December 8, 2020	Subject: Approval of School Board Policy
Initiated By: Todd Covault, EdD, Chief Operational Officer	<ul> <li>Attachments: Updated Policy</li> <li>Section 07 – Students – Equal Education</li> <li>Opportunities – Racial Equity</li> </ul>
Reviewed By: Dr. Paul Fregeau, Superintendent	

### **BACKGROUND INFORMATION:**

Although policies normally progress through the Board's Policy Committee, the attached policy originated through the direction of the Race and Equity Resolution to initiate needed changes to current practices best support Equal Opportunities afforded students through Teaching and Learning.

### **CURRENT CONSIDERATIONS:**

The policy listed below was presented to the Board as a first reading on November 17, 2020; and, is now being presented for approval. There have been no changes made to the policy following the first reading.

• Board Policy 7:11 – Students – Equal Education Opportunities – Racial Equity

### FINANCIAL CONSIDERATIONS:

N/A

### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the attached policy as presented.

RECOMMENDED ACTION:	
_X Approval	
Information	
Discussion	BOARD ACTION:

Page 1 of 2

### Students

### **Equal Education Opportunities - Racial Equity**

The Decatur Public Schools District #61 acknowledges that complex societal and historical factors contribute to inequities within the Decatur Public School District. This history has negatively impacted the health, education, and economic outcomes for many students. This policy confronts the institutional bias that results in predictability of student performance based on race, background, and/or circumstances (such as, but not limited to: disability, language, income, and culture). Decatur Public Schools is committed to the District mission of unlocking "students' unique and limitless potential to achieve their personal aspirations as fully prepared, contributing citizens in a global society." To achieve this, the District resolves to address opportunity gaps at every level of the organization through policy, procedure, and practice in order to eliminate persistent achievement gaps.

Educational equity benefits all students and the entire community. The diversity of the student body, administration, staff and community is a strength of this district and should be fostered. Decatur Public Schools District #61 believes the responsibility for student success is broadly shared by District staff, families, our community and each student's individual efforts. Each student deserves a learning environment in which diversity is valued and contributes to successful academic outcomes. To that end, Decatur Public Schools District #61 commits to:

- Developing or revising policies and protocols that integrate additional racially and culturally relevant content, along with anti-racism instruction, into the curriculum;
- Implementing an aligned, culturally responsive social-emotional learning curriculum;
- Ensuring the district calendar is inclusive of important cultural holidays celebrated by our students, their families, our staff, and our community;
- Providing mandatory diversity and inclusion, equity, cultural relevancy, and implicit bias training to all who work, volunteer, intern, and/or interact with district students;
- Aggressively recruiting and developing teachers and staff who reflect the diversity of our students;
- Developing a discipline and safety system that protects the physical, mental, and social health of students and staff through a culturally responsive, restorative justice model;
- An annual conversation with a representative group of students, the Chief of Police, and other district stakeholders regarding the SRO contract renewal;
- Establishing Employee Resource Groups focused on supporting and improving retention, morale, professional growth, and opportunities for teachers and staff;
- Regular reports regarding the education outcomes of all students (disaggregated by race and other intersectional categories, including but not limited to: socioeconomic status, gender, etc.) regarding curriculum, discipline, opportunities, and social climate; and
- Preparing an annual report to the community that highlights District progress toward these goals.

Page 2 of 2

LEGAL REF.:

8 U.S.C. §1324a et seq., Immigration Reform and Control Act.

20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

29 U.S.C. §206(d), Equal Pay Act.

29 U.S.C. §621 et seq., Age Discrimination in Employment Act

29 U.S.C §701 et seq., Rehabilitation Act of 1973.

38 U.S.C. §4301 et seq., Uniformed Services Employment and Reemployment Rights Act (1994).

42 U.S.C. §1981 et seq., Civil Rights Act of 1991.

42 U.S.C §2000e et seq., Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.

42 U.S.C. §2000ff et seq., Genetic Information Nondiscrimination Act of 2008

42 U.S.C §2000d et seq., Title VI of the Civil Rights Act of 1964.

42 U.S.C. §2000e(k), Pregnancy Discrimination Act.

42 U.S.C. §12111 et seq., Americans with Disabilities Act, Title I.

Ill. Constitution, Art. I, §§17, 18, and 19.

105 ILCS 5/10-20.7, 5/10-20.7a, 5/10-21.1, 5/10-22.4, 5/10-23.5, 5/22-19, 5/24-4, 5/24-4.1, and 5/24-7.

740 ILCS 174/, Ill. Whistleblower Act.

775 ILCS 5/1-103, 5/2-102, 103, and 5/6-101, Ill. Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act

820 ILCS 75/, Job Opportunities for Qualified Applicants Act.

820 ILCS 180/30, Victims' Economic Security and Safety Act

CROSS REF.:

2:260 (Uniform Grievance Procedure), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment, At-Will, Compensation, and Assignment), 5:300, (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Preventing Bullying, Intimidation, and Harassment)

ADOPTED:

December 8, 2020



## Board of Education Decatur Public School District #61

•	<b>Subject:</b> Rescind June 24 <sup>,</sup> 2020 Letter Notifying Macon-Piatt Special Education District (MPSED) of Intent to No Longer Serve as Administrative Agent
<b>Initiated By:</b> Board of Education and Dr. Paul Fregeau, Superintendent	Attachments: N/A
Reviewed By: Dr. Paul Fregeau, Superintendent	

### **BACKGROUND INFORMATION:**

On June 24, 2020 the DPS 61 Superintendent sent the Macon-Piatt Special Education District (MPSED) a letter notifying them of the District's intent to no longer be the Administrative Agent as of July 1, 2021. On November 18, the DPS 61 Superintendent sent a second letter rescinding the letter submitted on June 24<sup>th</sup>. This letter indicated the intent to no longer be the Administrative Agent would be in effect on July 1, 2022. *This approach supports Teaching and Learning as many of our students are received services from this cooperative.* 

### **CURRENT CONSIDERATIONS:**

Upon receipt of the letter MPSED replied with the following "we respectfully request that the DPS Board take action on this item, rather than just a letter." Hence, the administration has brought this item to the School Board for their consideration.

### FINANCIAL CONSIDERATIONS:

N/A

### STAFF RECOMMENDATION:

The Superintendent of Decatur Public Schools respectfully requests the Board of Education rescind June 24<sup>,</sup> 2020 Letter Notifying Macon-Piatt Special Education District (MPSED) of Intent to No Longer Serve as Administrative Agent.

### **RECOMMENDED ACTION:**

X	Approva	1
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- □ Information
- □ Discussion

<b>BOARD</b>	<b>ACTION:</b>	



# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: Personnel Action
Initiated By: Deanne Hillman, Director of Human Resources, and the Human Resources Department	Attachments: 7 Pages of Personnel Action
Reviewed By: Dr. Paul Fregeau, Superintendent	t l
most qualified personnel consistent with budget and School board policy on equal employment opportu	Hiring Process and Criteria – The District hires the nd staffing requirements and in compliance with unities and minority recruitment.  approval of the Board of Education. Accordingly, for to the approval of the Board of Education the approval of the Board of Education is
STAFF RECOMMENDATION:	ed of Education approve all Personnel Action Items
RECOMMENDED ACTION:  X Approval  ☐ Information ☐ Discussion	
	BOARD ACTION:

To: Board of Education From: Deanne Hillman

**Human Resources Director** 

Date: December 3, 2020 Board Date: December 8, 2020

**Re:** Personnel Action

### **EMPLOYMENT RECOMMENDATIONS**

### TEACHER:

Name	Position	Effective Date
Devin McCoy	Cross Categorical, Robertson Charter (Pending Licensure)	January 4, 2021
Tiffany Miller	Kindergarten, Hope Academy	January 4, 2021
Deanna Russell	Art, Oak Grove (Pending Licensure)	January 4, 2021

Pending Licensure- will begin as a Substitute Teacher in the position until Illinois Teacher Licensure is received.

### TEACHING ASSISTANT:

Name	Position	Effective Date
Nicole Carey	Class Size Assistant, Muffley, 6 hours per day	November 30, 2020

### OFFICE PERSONNEL:

Name	Position	Effective Date
Brenda Bickers	Alternative School Secretary (Part-time), William Harris Learning Academy, 4 hours per day	November 30, 2020
Hailey Van Natta	Library Secretary (Collections & Processing), Buildings & Grounds	December 14, 2020

### SCHEDULE B:

Name	Position	Effective Date
Angela Thomas	Sophomore Class Advisor, Eisenhower	November 30, 2020

### **TRANSFERS**

### ADMINISTRATOR:

Name	Position	Effective Date
Stacy Witts	From Dean, Pershing to Assistant Principal, Pershing	December 8, 2020

### ADMINISTRATIVE SUPPORT:

Name	Position	Effective Date
Diana Hotwick	From Human Resources Analyst, Human Resources to Labor Relations Analyst, Human Resources	December 8, 2020

### TEACHING ASSISTANTS:

Name	Position	Effective Date
Raymond Hoffman	From Study Leave to Special Ed Assistant (Individual), Montessori Academy, 6 hours per day	November 30, 2020
Annalisa Rotramel	From Special Ed Behavioral Assistant, Macon Piatt, 6.25 hours per day to Class Size Assistant, Stevenson, 6 hours per day	December 14, 2020

### OUTREACH PERSONNEL:

Name	Position	Effective Date
Felicia Greene	From School/Family Liaison, Stevenson, 4.5 hours per day to School/Family Liaison, Stevenson, 5.5 hours per day	August 12, 2020

### **RESIGNATIONS**

### TEACHER:

TELLICIEN.		
Name	Position	Effective Date
Kelsey Beck	Kindergarten, Franklin	December 18, 2020
Amy Richards	Cross Categorical, Parsons	January 1, 2021

### OFFICE PERSONNEL:

Name	Position	Effective Date
Andrea Snyder	Secretary to the Elementary Principal, Parsons	November 30, 2020

### **COMPENSATION RECOMMENDATIONS:**

• The following staff members should be compensated \$66.00 for participating in Lead 180

Curriculum Work on November 2, 2020 at PDI via Zoom:

Bryan Kenney Leslie Johnson
Brooke Segelhorst Stacey Williams
Courtney Kaufman Sara Kelly

Stephani Bellinger Kim Vy Williams
Ashley Lofland Matt Grossman
Cassie Mann Olivia Mannlein
Ron Lybarger Carrie Haley
Ashley Kitson Ben Steele
Patricia Paulson Jennifer Thomas

Summer Boyd Libby Kirkland Hannah Lybarger Carissa Craven Lacy Wood Ashley Robinson Hannah Blacketer Carolynn Keizer Sarah Jones Jennifer Young Melissa Prasun Jennifer Hopkins Karen McFadin John Hartzmark Jill Hubbard Josh Thornton Kelli Murray Sonja Tillery-Aten Meredith Crook Hanna Reside **Greg Smith** Abigail Cohlmeyer

Justin Baer Carrie Sager
Carla Jody Giberson Emily Stogner
Amy Edrington Amanda Reeve
Crystal Rora Jewel Grady
Marlo Willett Chelsie Kirschner
Yolanda Minor Kelsey Doubet

Courtney Odle

• The following staff members should be compensated <u>\$66.00</u> for participating in Lead 180 Scope

and Sequence Work on November 5, 2020 at PDI via Zoom:
Hannah Lybarger Matthew Gremo

Justin Baer Sarah Jones

Mike Coziahr Rhonda Thomas-Cox

Kim Vy Williams Sara Nave
Matt Grossman Marlo Willett
Hannah Blacketer Leslie Johnson

Ron Lybarger Carrie Haley
Brett Palmer Kelli Murray
Yolanda Minor Bryan Kenney
Kelsey Doubet Autumn Lourash
Jennifer Hopkins Josh Thornton
John Hartzmark Sonja Tillery-Aten

• The following staff members should be compensated <u>\$16.67</u> for participating in FastBridge

Screening to Intervention and Progress Monitoring on October 26, 2020 at PDI:

Alicia Alves Jessica Niebrugge Tricia Athey Courtney Odle Tonya Bales Jason Pals Sharon Bird Patricia Paulson Bobbi Clark Kristen Perkins Abigail Cohlmeyer Jamie Reed Rachel Dick Tami Roberts Aryn Dobrinick Jill Robertson Amy Edrington Ben Steele Albulena Emroski Ashley Swanson Kayla Fleming Kimberly Taylor Josh Thornton Rhonda Ganley Paula Gruen Andrea Wakeland **Taylor Hathcoat** Cassie Walden Shelby Hawkshaw Juanita Williams Tonya Kates Stacey Williams Phillip Winecke Carolynn Keizer Libby Kirkland Leslie Woolsey Teresa Dunham Timothy Koslofski

Christine Lowe Jennifer Neilson-Parks

Angie Mann Lori Shimizu Apryl Mayes Lorraine Major

Alex Moody

• The following staff members should be compensated <u>\$16.66</u> for participating in ILT Meeting w/CEC on November 17, 2020 at Stevenson:

C Roxann Kennedy Olivia Mannlein Linda Cole Leslie Woolsey

Tessa Meinders

• The following staff members should be compensated for participating in New Educator Academy #2 Classroom Management on November 18, 2020 at PDI via Zoom:

Carrie Aultman	\$25.00	Kathryn Rodgers	\$25.00
Aimee Coverstone	\$25.00	Brianna Schmitt	\$25.00

Paulina Dabrowska	\$25.00	Marissa Thompson	\$25.00
Destiney Dickson	\$25.00	Brenna Tripp	\$25.00
Charles Durst	\$25.00	Chase Tucker	\$25.00
Lyndi Elliott	\$25.00	Cassie Walden	\$25.00
Brianna Fink	\$25.00	Allyson Washburn	\$25.00
Skyler Flesch	\$25.00	Christina Woo	\$25.00
Carla Giberson	\$25.00	Tonyan Young	\$25.00
Jihye Han	\$25.00	Tim Koslofski	\$25.00
Lindsay Kasza	\$25.00	Kelli Murray	\$50.00
Bryan Kenney	\$25.00	Tim Gould	\$25.00
Courtney Kirk	\$25.00	Tara Lueras	\$25.00
Julie Lauper	\$25.00	Tucker Mathieson	\$25.00
Arianna Lawson	\$25.00	Apryl Mayes	\$25.00
Katheryn Libbey	\$25.00	Skyler Harford	\$25.00
Kristina Luttrell	\$25.00	Angela Thomas	\$25.00
Kandice Michener	\$25.00	Heather Moore-Hinton	\$25.00
Margaret Moore	\$25.00	Josie St Pierre	\$25.00
Edward Pacquer	\$25.00	Kim Vy Williams	\$25.00
Kristen Perkins	\$25.00	Nathan Schorfheide	\$25.00
Sharon Renfro	\$25.00	Rhonda Thomas-Cox	\$50.00
Hanna Reside	\$25.00	Logan Guttschow	\$25.00
Amie Reynolds	\$25.00		

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at American Dreamer:

Amy Edrington \$250.00 Molly Miller \$750.00

 The following staff member should be compensated \$1,000.00 for participating in Fall Mentor on November 24, 2020 at Muffley:
 Diane Orr

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Eisenhower:

Jennifer Morrow	\$1,500.00	Stephanie Shook	\$250.00
Kelsey Doubet	\$1,000.00	Becca Massey	\$250.00
Katie Busch	\$250.00	Barbara Hausler	\$250.00
Patricia Brackett	\$1,000.00		

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Baum:

Tonya Bales	\$750.00	Larry Eastin	\$1,500.00
Michelle Vanderberg	\$750.00		

• The following staff member should be compensated <u>\$750.00</u> for participating in Fall Mentor on November 24, 2020 at Pershing:

Karen McFadin

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at South Shores:

Sarah Walczyk \$250.00 Heather Scott \$750.00

Sara Kennedy \$250.00

• The following staff member should be compensated <u>\$750.00</u> for participating in Fall Mentor on November 24, 2020 at Harris:

Krista Hudson

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Montessori Academy for Peace:

Benjamin West	\$500.00	Alison Chumbley	\$250.00
Sarah Pritts	\$750.00	Dolores Shaw	\$250.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at MacArthur:

Beth Williams	\$250.00	Justin Baer	\$750.00
Hannah Blacketer	\$1,500.00	Sarah Keel	\$250.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at PDI:

Kelli Murray \$1,000.00 Rhonda Thomas-Cox \$250.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Dennis Lab:

Kristin Price	\$750.00	Sara Nave	\$750.00
Sarah Boline	\$250.00	Sarah Smith	\$1,500.00
Deborah Sonder	\$750.00	Lynnette Rotramel	\$750.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Hope Academy:

Ann Downey	\$1,000.00	Michael Coziahr	\$1,000.00
Julie Andrews	\$750.00	Krystina Petitt	\$750.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Parsons:

Rhonda Ganley	\$250.00	Colleen Johnson	\$250.00
Stacy Benda	\$1,500.00		

 The following staff member should be compensated <u>\$750.00</u> for participating in Fall Mentor on November 24, 2020 at Macon Piatt:
 Jill Hackman

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Johns Hill:

Leslie Johnson \$1,000.00 Albulena Emroski \$750.00

• The following staff members should be compensated for participating in Fall Mentor on November 24, 2020 at Stephen Decatur:

 Merry Lanker
 \$1,750.00
 Ashlee Smith
 \$750.00

 Julie Dahlke
 \$1,500.00
 Michael Karas
 \$750.00

• The following staff members should be compensated <u>\$500.00</u> for participating in PATI TA to TEACHER UIS on December 2, 2020 at PDI:

William D Spates Sydnee Sturdivant Kaelee Queary Emily Hahn

• The following staff members should be compensated for participating in the 2020 Turkey Tournament Hours Worked from February-November 2020 at DPS61:

Mel Roustio \$525.00 Angela Bowman \$660.00



# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: Memorandum of Understanding (MOU) between the Decatur Board of Education District #61, Decatur Federation of Teaching Assistants Local #4324 and Decatur Education Association
<b>Initiated By:</b> Deanne Hillman, Director of Human Resources	Attachments: Memorandum of Understanding between the Decatur Board of Education District #61, Decatur Federation of Teaching Assistants Local #4324 and Decatur Education Association
Reviewed By: Dr. Paul Fregeau, Superintendent	

### **BACKGROUND INFORMATION:**

Administration recognizes the urgency of filling vacant teaching positions given the national teacher shortage. In an effort to decrease teacher vacancies and create a TA to Teacher pipeline, administration created an application process for current DPS Teaching Assistants to request the opportunity to maintain their salary while student teaching. The Memorandum of Understanding between the Decatur Board of Education District #61, Decatur Federation of Teaching Assistants Local #4324 and Decatur Education Association supports the Department of Teaching and Learning by developing a TA to Teacher pipeline of highly qualified applicants; thereby increasing student achievement.

### **CURRENT CONSIDERATIONS:**

This Memorandum of Understanding allows current DPS Teaching Assistants to obtain teacher licensure. They will complete a 14-week student teaching assignment while maintaining employment. Teaching Assistants who successfully complete all requirements are encouraged to apply for a vacant teaching position in Decatur Public Schools.

### FINANCIAL CONSIDERATIONS:

Under this agreement, the District will pay for a substitute to fulfill the role while the Teaching Assistant completes student teaching requirements. The Teaching Assistant will receive their full salary as well as a \$500.00 stipend when they are hired as a teacher following Board approval.

### STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education approve the Memorandum of Understanding (MOU) between the Decatur Board of Education District #61, Decatur Federation of Teaching Assistants Local #4324 and Decatur Education Association as presented.

RE	COMMENDED ACTION:	
$\mathbf{X}$	Approval	
	Information	
	Discussion	BOARD ACTION:

### MEMORANDUM OF UNDERSTANDING

### DECATUR BOARD OF EDUCATION DISTRICT (Employer) #61 and

### DECATUR FEDERATION OF TEACHING ASSISTANTS (Union) LOCAL #4324, DECATUR EDUCATION ASSOCIATION

### Student Teaching

The parties mutually agree that it is in the interest of the Decatur Public Schools, its students, the community, as well as the Employer, the Unions and all their members, to provide opportunities for Teaching Assistants to complete the requirements of a professional educator's license.

To that end, the parties agree that:

Teaching Assistants who are performing their student teaching in Decatur Public Schools shall retain employment as a Teaching Assistant without any diminishment in pay, benefits and/or seniority during the period of their student teaching provided such employees remain in good standing.

To the extent that the duties of the student teaching are concurrent with the hours of work as a Teaching Assistant, the participating Teaching Assistant shall receive his/her regular pay as a Teaching Assistant. The employee (Teaching Assistant) shall not be paid for student teaching.

The participating Teaching Assistant(s) shall be encouraged to apply for vacant teaching position(s) in Decatur Public Schools and shall be guaranteed an interview for any such position for which he or she applies for a period of one year after teacher licensure.

The Employer shall pay each participating Teaching Assistant who successfully			
completes student teaching under this program and who is hired as a teacher in			
Decatur Public Schools a one-time stipend of five hundred dollars (\$500) which shall be			
included in the first paycheck following approval of hire by the board. Executed by the parties			
following this day of October 2020:			
President, DFTA			
President DEA			
For Decatur Public School District 61			



### Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: UIC Partnership
Initiated By: Deanne Hillman, Director of Human Resources	Attachments: UIC Center for Urban Ed Leadership Contract, UIC/DPS Partnership Problems of Practice
Reviewed By: Dr. Paul Fregeau, Superintendent of Schools	

### **BACKGROUND INFORMATION:**

Strategy 4 of the Strategic Plan speaks to attracting and retaining talented and invested staff by ensuring they feel valued and supported. *The ongoing collaboration between DPS and UIC supports the Department of Teaching and Learning by ensuring principals and district leaders are provided quality professional development during the 2020-2021 school year.* 

### **CURRENT CONSIDERATIONS:**

The UIC Center for Urban Ed Leadership/University of Illinois-Chicago (UIC), led by founder Dr. Steve Tozer, will continue its collaboration with leadership of **Decatur Public Schools District 61** to incorporate professional development for continuous improvement of school and district administrative leadership practices and school outcomes.

Focus for year two collaboration is as follows:

- Increase school-level capacity by using the Plan-Do-Study-Act learning cycles to identify and confront high-leverage problems of practice;
- Deepen district-level capacity to scale up the use of PDSA cycles at the school and district level;
- Create more formative and actionable representation of standardized test information to support collaborative analysis and planning at the school and district level.

### FINANCIAL CONSIDERATIONS:

This amount will be included in the Fiscal Year 2020-2021 budget.

### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Professional Development Collaboration One (1) Year Agreement between Decatur Public School District 61 and the University of Illinois-Chicago Center for Urban Education Leadership in the amount of \$50.000 as presented.

RE	COMMENDED ACTION:		
X	Approval		
	Information		
	Discussion	<b>BOARD ACTION:</b>	



This form may be used only for transactions of \$10,000 or more. This form may not be used for healthcare-related services.

# Agreement between The Board of Trustees of the University of Illinois and

Decatur Public School District 61

The parties to this Agreement are the Board of Trustees of the University of Illinois, a body corpora					corporate
and	d politic of the Sta	te of Illinois, on behalf of its $\_$	Center for Ur	ban Education Leders	hip
at	Chicago	("University") and	Decatur Publi	School District 61	, a(n)
	Illinois	Local Governmen	nt Entity	with a principal office	located at
		101 W. Cerro Gordo Street,	Decatur, IL 62523		("Client").

### **ARTICLE 1: PURPOSE**

Client desires to engage the expertise of University to perform certain services as described below ("Services"). University has determined that performing the services will promote one or more of the University's missions of public service, research, teaching, and economic development.

### **ARTICLE 2: SCOPE OF SERVICES**

- **2.1 Services to Be Performed.** University shall perform the following Services, which may not begin until this Agreement is signed by both parties:
  - 1. Increase school-level capacity to use Plan-Do-Study-Act (PDSA) learning cycles to identify and confront high-leverage problems of practice
  - a. Intensify experimentation with PDSA learning cycles at six to eight DPS lead schools to support district-wide, teaching learning goals for SY21
  - b. Increase confidence and proficiency with the PDSA process through structured documentation of school-level experimentation
  - c. Deepen teacher leadership at DPS lead schools by engaging ILT members in PDSA work that involves common problems of practice in their own classrooms
  - 2. Deepen district-level capacity to scale up use of PDSA learning cycles at the school and district level
  - a. Model PDSA at monthly administrative workshops using documentation and principal leadership from six to eight DPS lead schools
  - b. Increase trust and collaboration between school and district leadership by raising the profile of reciprocal accountability in school- and district level communication
  - i. Create a standing advisory group made up of principals from PDSA lead schools that meets regularly with the Assistant Superintendent of Curriculum and Instruction
  - ii. Increase structured feedback loops about district leadership practices that impact continuous improvement work at the school level
  - iii. Make increased trust, collaboration and reciprocal accountability the object of PDSA continuous improvement cycles
  - 3. Create more formative and actionable representations of standardized test information to

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support collaborative analysis and planning at the school and district level

The Plan-Do-Study-Act (PDSA) Process

Improvement science focuses on building participants skill and experience with ongoing cycles that test and refine promising solutions to specific problems of practice. Intensified experimentation with PDSA will include:

- 1. designing tests of change
- 2. executing, testing and refining changes
- 3. documenting and communicating results and learning from the PDSA process
- 4. using lessons learned to initiate new PDSA cycles
- **2.2 Deliverables.** As part of the Services, University shall deliver to Client the following items "Deliverables":

Build on the foundation of principal teamwork (NICs), district-level planning with UIC (HUB) developed during SY20.

- 1. Increase school-level capacity to use Plan-Do-Study-Act (PDSA) learning cycles to identify and confront high-leverage problems of practice (see attached Scope of Work for details)
- 2. Deepen district-level capacity to scale up use of PDSA learning cycles at the school and district level (see attached Scope of Work for details)
- 3. Create more formative and actionable representations of standardized test information to support collaborative analysis and planning at the school and district level (see attached Scope of Work for details)

### **ARTICLE 3: TERM AND TERMINATION**

- **Term.** This Agreement takes effect on the date of last signature appearing below and expires on \_\_\_\_\_\_ unless terminated or renewed by the parties. The term, including all renewals, shall not exceed 10 years.
- **3.2 Renewal Options.** The parties may renew this Agreement only by written amendment.
- **3.3 Termination for Cause.** A party will have 10 days (or any longer period agreed to by the aggrieved party) to cure a breach of this Agreement after receiving notice of such breach by the aggrieved party. The aggrieved party may consider this Agreement terminated without further notice if the defaulting party fails to cure the breach within the prescribed period.
- **3.4 Termination for Convenience.** Either party may terminate this Agreement for convenience upon 30 days' prior written notice to the other party.
- **3.5 Effect of Early Termination.** In the event of early termination, Client shall pay University for Services performed and Deliverables provided to the date of termination, and for the cost of all non-cancellable obligations made on Client's behalf.

### **ARTICLE 4: COMPENSATION**

**4.1 Rate of Compensation.** Client shall compensate University for Services performed under this Agreement in accordance with the option indicated below:

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⊠ Option A:	The fixed amount of \$ 50		
☐ Option B:	An hourly rate of \$and not to exceed \$	, not to exceed 	hours
☐ Option C:	A daily rate of \$and not to exceed \$	, not to exceed	days
☐ Option D:			

**4.2 Payment Schedule.** University will submit an invoice to Client for Services performed, including any allowable reimbursable expenses incurred according to the following schedule: Within 30 days of Invoicing.

Within 30 days of its receipt of invoice, Client will remit the total due to University at the address indicated on the invoice. University will not pay interest on Client funds advanced or otherwise held on deposit.

- **4.3 Late Payments.** University will assess a Late Payment Charge of 1.5% per month (18% per annum), plus a \$2 past due charge per month, on all past due balances. University may refer Client's past due account for collection and may authorize legal action against Client for collection. Client shall be liable for all reasonable collection costs and expenses, including attorney's fees and court costs.
- **4.4 Suspension of Services.** University may suspend performance of Services upon five days' written notice for Client's failure to make timely payments. University will resume performance upon Client's payment of all monies owed to University, provided that Client is not otherwise in default of its obligations under this Agreement.

### **ARTICLE 5: LIABILITY AND WARRANTY**

- 5.1 DISCLAIMER. University makes no representations, and disclaims all expressed and implied warranties, including but not limited to warranties of merchantability, fitness for a particular purpose, and non-infringement relating to all Services and Deliverables furnished to Client under this Agreement.
- **5.2 Limitation of Liability.** University shall not be liable to Client for any indirect, special, exemplary, consequential, or incidental damages or lost profits arising out of, or relating to, this Agreement, even if University had been advised of the possibility of such damages. University's liability to Client for breach of contract damages shall not exceed the amount of compensation actually paid by Client under the Agreement.
- **Warranty Regarding Information.** Client represents to University that no material or information provided to University includes any legally actionable, libelous, or otherwise unlawful statements or information. Client shall be responsible for all claims and liabilities arising out of any statements or information furnished to University by Client under this Agreement.

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### **ARTICLE 6: INSURANCE**

During all times relevant to this Agreement, each party shall maintain general liability insurance, whether through a commercial policy or through a program of self-insurance, with minimum limits of \$1 million per claim or occurrence and \$2 million aggregate. If services provided under this contract include any professional services, each party shall also maintain professional liability insurance, whether through a commercial policy or through a program of self-insurance, with minimum limits of \$1 million per claim or occurrence and \$3 million aggregate. Each party shall comply with applicable state laws governing workers' compensation and mandatory insurance for vehicles. Within seven days of request, a party shall provide to the requesting party a certificate of insurance evidencing the coverage required by this Article 6.

### **ARTICLE 7: RIGHTS IN DELIVERABLES**

Title to existing intellectual property used by University in performing the Services and creating the Deliverables shall remain vested in the original owner. Title to all intellectual property conceived or reduced to practice by University employees and agents in performing the Services and in creating the Deliverables shall vest in University. Title to tangible Deliverables identified in Article 2.2 shall vest in Client upon delivery by University.

### **ARTICLE 8: THIRD PARTY INTELLECTUAL PROPERTY RIGHTS**

Client represents to University that it has all necessary intellectual property rights in any proprietary material or information provided required to perform the Services or to be included in the Deliverables and Client shall pay all costs and expenses, including royalties and license fees, incident to any such third party intellectual property rights. Client shall indemnify University and its trustees, officers and employees against all third party infringement claims arising from intellectual property rights furnished by Client to University for its use in performing the Agreement.

### **ARTICLE 9: GENERAL PROVISIONS**

- **9.1 Force Majeure.** A party is excused from performing its obligations under this Agreement when conditions beyond its control and unforeseen by the parties make its performance commercially impractical, illegal, or impossible. Conditions of excuse include, but are not limited to natural disasters, strikes, fires, war, terrorism and threats of terrorism, and government actions. So long as the conditions continue, the party whose performance is affected shall keep the other party fully informed about the conditions and the prospects of their ending.
- **9.2 Independent Contractor.** The parties are independent contractors with respect to each other. Nothing in this Agreement is intended to create any association, partnership, joint venture or agency relationship between them.
- **9.3 Use of Name.** Client shall not use University's name or protected marks for any commercial purpose without University's advance written consent.
- **9.4 Headings.** Headings in this Agreement are intended only to assist with readability and are not substantive.
- **9.5 Severability.** If any provision of this Agreement is held by a court of competent jurisdiction to be unenforceable, the provision shall be severed from this Agreement so long as severance does not affect the enforceability or essential purpose of the remainder of the Agreement.
- **9.6 Assignment.** Neither party may assign its obligations under this Agreement without the prior written consent of the other party.
- **9.7 Amendments.** No modification of this Agreement shall be effective unless made by a written amendment signed by each party's authorized signatory.

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- **9.8 Compliance with Laws.** Each party shall perform its obligations in compliance with all relevant laws governing its performance, including, but not limited to, laws related to proprietary rights, civil rights, and import and export control. Breach of this provision is a material breach of this Agreement.
- **9.9 Equal Opportunity.** This Agreement incorporates the Equal Employment Opportunity Clause at Section 750.10, Appendix A of the Illinois Department of Human Rights Rules.
- **9.10 Waiver.** The failure of either party to enforce any provision of this Agreement shall not waive the party's right to later enforce the provision or the Agreement.
- **9.11 Non-Exclusivity.** This Agreement is non-exclusive. The University may perform the same or similar services for other clients.
- **9.12 Counterparts/Facsimile Signatures.** This Agreement may be signed in counterparts. Facsimile signatures constitute original signatures for all purposes.
- **9.13 Ambiguities.** Any rule of construction that would resolve ambiguities against the drafting party shall not apply in interpreting this Agreement.
- **9.14 Notices.** To be enforceable, all notices must be in writing and delivered to the party's representative named below by either certified mail, return receipt requested, or commercial carrier with delivery receipt. Notices are effective upon receipt by the designated representative. A party may change its representative at any time by written notice to the other party.

University Representative	Client Representative	
Name: Shelby A. Cosner	Name: Deanne Hillman	
Title: Director, Center for Urban Ed Leadership	Title: Director of Human Resources	
Address: 1040 W. Harrison Street, MC 147	Address: 101 W. Cerro Gordo Street	
City/State/Zip:Chicago, IL 60607	City/State/Zip: Decatur, IL 62523	
Phone: (312) 996-8134	Phone: (217) 362-3031	
E-mail:sacosner@uic.edu	E-Mail: dhillman@dps61.org	
<b>9.15 Choice of Law.</b> This Agreement shall be i to its conflict of laws provisions.	nterpreted by application of Illinois law without regard	
<b>9.16 Integration.</b> This Agreement with its exh references constitutes the parties' entire a	ibits, attachments, amendments, and incorporated agreement regarding the subject matter.	
	signing this Agreement on a party's behalf represent intent to bind that party to this Agreement.	
THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS	CLIENT	
Signature of Avijit Ghosh, Comptroller Date	Signature Date	
	Printed Name	

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Approved for legal form by Office of University Counsel [LMP 1/2019]. Changes to template require University Counsel and OBFS approval.

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CREATIVITY

INNOVATION

DEDICATION

SKILL BUILDING

# A PARTNERSHIP TO SOLVE PROBLEMS OF PRACTICE

Decatur Public Schools partnered with the University of Chicago's Center for Urban Education Leadership during the 2019-20 school year to help DPS leadership address common problems of practice in our schools. The following are responses directly from principals on how this partnership impacted the way they lead our schools.

This was HANDS DOWN the best professional development for principals we've ever had in the district.

I felt valued and honored as an educational professional and I gained in my appreciation of different realities of various schools and individuals.

I think overall the professional learning program was helpful and developed our skills. It will be important that it continues to grow and develop as we grow and develop.

Wonderful to work with others rather than in isolation, loved hearing alternate viewpoints

Our school wants the very best for our children and we understand collectively that our practices, policies, and beliefs are most, if not always, what gets in the way of our students growing and poses our biggest obstacles. We are open to learning, committed to growing, and dedicated to implement our new knowledge.

The professional learning activities for principals were enjoyable for me to take part in. I was able to bring a lot of the ideas immediately back to my staff/leadership team and implement some new plans.

Having the small groups to dialogue and bounce ideas around was helpful.







# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: 2020 Tax Levy
Initiated By: Mary Ann Schloz, Assistant Director of Finance and Special Programs	<ul> <li>Attachments:</li> <li>2020 Tax Levy with Comparison</li> <li>ISBE Levy Form</li> <li>Resolution Regarding Annual Tax Levy</li> <li>Truth in Taxation Certificate of Compliance</li> </ul>
Reviewed By: Dr. Todd Covault, Treasurer and Dr. Paul Fregeau, Superintendent of Schools	

#### **BACKGROUND INFORMATION:**

Each fall the Board of Education approves a tentative tax levy not less than 20 days prior to adopting the levy in December. The final levy must be filed with Macon County before the end of December. The Board approved the tentative estimated levy on November 4, 2020.

The District is required to hold a public hearing if the non-debt service levy is anticipated to increase by 5.0% or more over the prior year's, non-debt service extension. Since the levy request is an increase of only 2.3% over the prior year, no public hearing is required. The annual levy provides one of the primary sources of revenues for the District. *The associated funds support the efforts of Teaching and Learning.* 

#### **CURRENT CONSIDERATIONS:**

The attached spreadsheet provides comparison data for the 2020 final levy request and the estimated tax rate as compared to the actual tax extension and rate for 2019. The final extension and related tax rate are contingent upon the District's final Equalized Assessed Value (EAV).

Since the Preliminary Levy, the estimated EAV has been reduced from \$702 million to a projected EAV of \$697.5 million. The restricted levy rates are ballooned (more funds requested than anticipated) based upon an EAV of \$700 million.

From the tentative estimated levy submitted in November, outside of reducing the estimated EAV, the only noteworthy change is a reduction in the IMRF request from \$2,450,000 to 2,078,915.

#### FINANCIAL CONSIDERATIONS:

The annual levy provides one of the primary sources of revenues for the District. For operational funds, the District anticipates that the tax revenues would be just shy of \$31.4 million.

With an estimated EAV of \$697.5 million, the non-debt service levy rate request would decrease by \$0.005 (1/2 cent decrease); the debt service levy rate would increase by \$0.01 (1 cent increase). The overall tax rate would increase by \$0.005 (1/2 cent increase) maintaining the Board's commitment to the community to not increase the levy rate more than 2 cents per year.

### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the attached Tax Levy Resolution as presented.

REC	OMMENDED ACTION:		
X	Approval		
	Information		
	Discussion		
		<b>BOARD ACTION:</b>	

### Final Levy 2020 Taxes Paid in 2021

Estimated 2020 EAV	Balloon	700,000,000	2019 EAV	682,745,247		
Estimated 2020 EAV	Levy Estimate	697,500,000 2019 EAV		002,743,247		
			_			
						Difference
		<b>2020 Rate</b>			Difference 2020	2020 vs 2019
Fund	2020 Tax Year	(estimated)	2019 Extension	<b>2019 Rate</b>	vs 2019 (Dollars)	(Rate)
Education	17,990,000	2.5700	17,546,553.44	2.57000	443,446.56	-
Operations & Maintenance	3,500,000	0.5000	3,413,726.35	0.50000	86,273.65	_
Transportation	1,400,000	0.2000	1,365,490.54	0.20000	34,509.46	-
Working Cash	350,000	0.0500	341,372.63	0.05000	8,627.37	-
IMRF	2,078,915	0.2981	2,380,801.03	0.34871	(301,886.03)	(0.0507)
FICA/Medicare	1,975,000	0.2832	1,875,501.26	0.27470	99,498.74	0.0085
Life Safety	350,000	0.0500	341,372.63	0.05000	8,627.37	-
Tort Liability	3,100,000	0.4444	2,781,026.31	0.40733	318,973.69	0.0371
Special Education	280,000	0.0400	273,098.11	0.04000	6,901.89	-
Leasing	350,000	0.0500	341,372.63	0.05000	8,627.37	-
Operational Total	31,373,915	4.4857	30,660,314.93	4.49074	713,600.07	(0.0051)
					2.33%	
<b>Debt Service Payment</b>	3,317,929	0.4757	3,178,588.88	0.46556	139,340.12	0.0101
Total	34,691,844	4.9613	33,838,903.81	4.95630	852,940.19	0.0050

**IMRF - SS** 

Fiscal Year	Expenses	Ending Fund Balance
2009	2,840,744	806,612
2010	3,120,782	3,046,373
2011	2,981,555	3,544,102
2012	3,099,196	3,996,015
2013	3,353,293	4,335,151
2014	3,235,204	4,219,644
2015	3,297,398	4,268,558
2016	3,604,462	4,268,593
2017	3,671,684	4,430,427
2018	4,243,894	2,566,287
2019	4,353,752	2,731,794
2020	4,146,596	2,699,255

25% of SS rest in IMRF plan for 3%ile add-on for IMRF

What the balance of IMRF What is the balance of SS

What is the expense in FY20 for IMRF What is the expense in Fy20 for SS

What is the current levy for IMRF What is the current levy for SS

### **TORT**

Fiscal Year	Expenses	Ending Fund Balance
2009	1,162,511	3,140,157
2010	1,554,546	2,104,709
2011	2,143,032	1,432,217
2012	1,535,037	1,593,891
2013	1,089,908	2,936,778
2014	1,752,558	2,974,770
2015	1,424,737	2,741,862
2016	1,770,778	2,762,173
2017	2,242,483	2,926,203
2018	2,920,995	2,000,597
2019	2,850,240	2,464,674
2020		
	1 029 421	

1,928,431

2,446,124

2,671,239

FY20 Expenses 3.25%

IMRF SS

#### **ILLINOIS STATE BOARD OF EDUCATION**

Original: x
Amended:

ISBE Form 50-02 (09-2020) CTL2020.xlsx

School Business Services Department (217) 785-8779

#### **CERTIFICATE OF TAX LEVY**

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Decatur Public Scl	hool District	#61		District Number	55-0610-25	=	County	Macon	
Decatul Public 3ci	IIOOI DISTIICT	#01		39-0	155-0610-23	<u> </u>	<u> </u>	IVIACUII	
			Amount o	of Levy					
Educational		\$	17,990,000	Fire Prevention	& Safety *		s 350,	000	
Operations & Mainter	nance	\$	3,500,000	Tort Immunity	a Jaiety		3,100,		
Transportation		\$	1,400,000	Special Education	n		280,		
Working Cash		\$	350,000	Leasing			350,		
Municipal Retirement	t	\$	2,078,915	Other		:	\$		
Social Security		\$	1,975,000	Other		:	\$		
				Total Levy		:	\$ 31,373,	915	
				* Includes Fire P	revention, Saf	fety, Energy	Conservation, Disa	bled	
See explanation on re Note: Any district pr the provision				Accessibility, S	chool Security	, and Speci	fied Repair Purpose	es.	
We hereby certify	y that we rec	quire:							
the	sum of	17,990,0	00 dollars to be levi	ed as a special tax	for education	nal purpos	ses; and		
the	sum of	3,500,0	dollars to be levi	ed as a special tax	for operation	ns and ma	intenance purpos	es; and	
the	sum of	1,400,0	00 dollars to be levi	ed as a special tax	for transport	ation pur	poses; and		
	sum of	350,0		ed as a special tax	,	•	•		
	sum of	2,078,9		ed as a special tax	-				
	sum of	1,975,0		ed as a special tax					
the	sum of	350,0		ed as a special tax	•			ervation,	
*h.o.	aum of	3,100,0		bility, school securi					
	sum of	280,0		led as a special tax i					
	sum of	350,0		ed as a special tax	•		•		
tiic		330,0		hnology or both, ar	_			ses: and	
the	sum of		-	ed as a special tax		,	expense par po	; and	
	sum of			ed as a special tax					
on t	the taxable pro	perty of our	school district for the ye	ear					
Signed this	da	y of	20	<u>· _</u>					
						(Pr	resident)		
				/Clark	. ar Caaratam	of the Coho	al Baard of Caid Cob	and District	
				(Cleri	t or secretary	oj trie strio	ol Board of Said Sch	ooi District)	
When any school is au	ithorized to issu	e hands the sc	hool board shall file a cert	ified conv of the reso	lution in the o	ffice of the	county clerk of eac	h county in	
			ice of the bonds and to lev						
			ition, each year during the		e. Therefore t	o avoid a p	ossible duplication	of tax levies,	
the school board shou	uld not include a	levy for bonds	and interest in the district	t's annual tax levy.					
Number of bond iss	sues of said sc	hool district t	hat have not been paid	d in full			5 .		
			(Detach and Return	to School District)					
<u>=</u>			vy for School District N	_	61		Macon	Count	/,
•			exable property of said	school district for t	he year		2020		
was filed in the office		•	•	- D	(Dit		*:	-1	
			ed by levies made by th file in this office, to pro		•	**	•	5)	
	-		ition(s), for said purpos		e bolius aliu	pay intere	2020 , is	\$	33,373,915
The total levy, as pr	Ovided in the v	original resolu		ses for the year			, 13	7	33,373,313
				_		/c:-	atura of Cti-C'	<i>L</i> .)	
						(Signo	ature of County Cler	K)	
							Macon		
	(Di	ate)		_			(County)		
	,	•					,,		

#### **EXPLANATION**

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

#### RESOLUTION REGARDING ANNUAL TAX LEVY

**WHEREAS,** the total amount of the corporate and special purpose tax levy ("aggregate levy") extended by the County Clerk of Macon County, Illinois on behalf of Decatur School District No. 61, Macon County, Illinois (the "School District") for Tax Year 2019, plus any amount abated by the School District before extension, was \$30,660,314.93; and

**WHEREAS,** the total corporate and special purpose taxes to be levied by the School District for Tax Year 2020 are \$31,373,915; and

**WHEREAS,** the amount to be levied for Tax Year 2020 is not in excess of one hundred five percent (105%) of the previous year's extension; and

WHEREAS, because the amount to be levied is not in excess of one hundred five percent (105%) of the previous year's extension, no hearing is required to be held pursuant to the Truth in Taxation Law; and

**WHEREAS,** a certification has been completed by the Secretary of the Board of Education certifying that the Board has fully complied with the Truth in Taxation Law; and

**WHEREAS,** the Board hereby finds and determines that the levy for Tax Year 2020 fully complies with the Truth in Taxation Law.

**NOW, THEREFORE,** be it and it is hereby resolved by the Board of Education of the School District as follows:

- **Section 1.** The Board hereby finds that all of the recitals contained in the preambles to this resolution are full, true and correct and does incorporate them into this resolution by this reference.
- **Section 2.** The Treasurer is hereby authorized and directed to file the School District's annual tax levy, together with the certification of compliance signed by the President of the Board,

Section 3. This Resolution shall be effective forthwith upon its adoption.

ADOPTED this 8<sup>h</sup> day of December, 2020, by the following roll-call vote:

AYES:

NAYS:

ABSENT:

President, Board of Education

ATTEST:

with the County Clerk of Macon County, Illinois.

Secretary

### **CERTIFICATION**

I, Melissa Bradford, Secretary of the Board of Education of Decatur School District No
61, Macon County, Illinois do hereby certify that the foregoing Resolution was adopted at a regular
meeting of the Board of Education on December 10, 2019, by the following roll-call vote:
AYES:
NAYS:
ABSENT:
and that the motion was duly declared carried by the President of the Board.
Dated this day of December, 2018.
Secretary, Board of Education

### TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

Ι, the ι	undersigned, hereby certify that I am the presiding officer of the Board of Education
of Decatur Sc	hool District No. 61, Macon County, Illinois, and as such presiding officer I certify
that the 2020	tax levy, a copy of which is attached, was adopted pursuant to, and in all respects in
compliance w	ith, the provisions of Sections 18-60 through 18-85 of the "Truth in Taxation Law."
Check One of	the Choices Below:
1)	The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the "Truth in Taxation Law."
<u>X</u> 2)	The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.
3)	The <u>proposed</u> aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The <u>adopted</u> aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the "Truth in Taxation Law."
4)	The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the "Truth in Taxation Law."
Date	
Presiding Offi	cer



# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: 2020 Property Tax Abatements
	• Series 2011B
	• Series 2020C
Initiated By: Mary Ann Schloz, Assistant	Attachments:
Director of Finance	<ul> <li>Abatement Resolutions (2)</li> </ul>
	• County Filing Documents (2)
Reviewed By: Dr. Todd Covault, Treasurer and	
Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

The District issued General Obligation Refunding Bonds (Alternative Revenue Source), Series 2020C in the amount of \$59,755,000 and Taxable General Obligation School Bonds (Alternative Revenue Source) Series 2011B Qualified Zone Academy Bonds in the amount of \$4,675,000. *The intended use of funds for the high school renovations support the efforts of Teaching and Learning.* The intended Alternative Revenue Source to repay each bond issue was the revenues collected from the \$0.01 County Sales Tax.

#### **CURRENT CONSIDERATIONS:**

Macon County has an obligation to levy property taxes for the Alternate Revenue Source bonds. In order to ensure that property taxes are not levied, the Board of Education files two resolutions with Macon County to "abate" these taxes. The resolutions notify the County that adequate sales tax revenues are available to make the debt service payments. Over the past fiscal year, the District collected 143.8% of revenues necessary for the debt service payments.

This resolution must be approved by the Board and filed with Macon County annually. Upon approval of this resolution, the Secretary of the Board will sign the Certificate of Resolution; the Resolution will be filed with Macon County along with the Filing Certificate.

#### FINANCIAL CONSIDERATIONS:

For Fiscal Year 2022 the payment for 2020C Series will be \$2,390,200 which includes \$442,286.67 of capitalized interest obtained from the refinancing of the 2011A Series. The payment for the 2011B Series is \$1,173,037.50. The approval and filing of these resolutions will instruct the County to suppress the collection of 2020 property taxes associated with the debt service payment for the 2020C Series and the 2011B Series.

#### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the resolutions to abate 2020 taxes for the 2020C and 2011B bond series as presented and direct that the associated resolutions be filed with Macon County.

RECC	DMMENDED ACTION:		
X	Approval		
	Information		
	Discussion	<b>BOARD ACTION:</b>	

RESOLUTION abating the tax heretofore levied for the year 2020 to pay debt service on Taxable General Obligation School Bonds (Alternate Revenue Source), Series 2011B (Qualified Zone Academy Bonds), of Decatur School District Number 61, Macon County, Illinois.

\* \* \*

WHEREAS, the Board of Education (the "Board") of Decatur School District Number 61, Macon County, Illinois (the "District"), by resolution adopted on the 11th day of October, 2011 (the "Bond Resolution"), did provide for the issue of \$4,675,000 Taxable General Obligation School Bonds (Alternate Revenue Source), Series 2011B (Qualified Zone Academy Bonds) (the "Bonds"), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS, the Board has determined and does hereby determine that the Pledged Revenues (as defined in the Bond Resolution) will provide an amount not less than 1.25 times principal of and interest on all outstanding Bonds on June 15, 2021, and on December 15, 2021; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2020 to pay the Bonds be abated:

Now, Therefore, Be It and It is Hereby Resolved by the Board of Education of Decatur School District Number 61, Macon County, Illinois, as follows:

- Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.
- Section 2. Abatement of Tax. The tax heretofore levied for the year 2020 in the Bond Resolution is hereby abated in its entirety.
- Section 3. Filing of Resolution. Forthwith upon the adoption of this resolution, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Macon County,

Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

Section 4. Effective Date. This resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 8, 2020.

President, Board of Education
 Secretary, Board of Education

STATE OF ILLINOIS	)
	) SS
COUNTY OF MACON	)

#### CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "Board") of Decatur School District Number 61, Macon County, Illinois (the "District"), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 8th day of December, 2020, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2020 to pay debt service on Taxable General Obligation School Bonds (Alternate Revenue Source), Series 2011B (Qualified Zone Academy Bonds), of Decatur School District Number 61, Macon County, Illinois.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board on a day other than a Saturday, Sunday or legal holiday in the State of Illinois and at least 48 hours in advance of the holding of said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that at least one copy of said agenda was continuously available for public review from the time of such posting until said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 8th day of December, 2020.

Secretary, Board of Education

STATE OF ILLINOIS ) ) SS	
COUNTY OF MACON )	
FILING CERTIFICATE	
I, the undersigned, do hereby certify that I am the duly qualified as	nd acting County Clerk
of The County of Macon, Illinois, and as such official I do further certify	that on the day of
, 20, there was filed in my office a duly certified copy of	a resolution entitled:
RESOLUTION abating the tax heretofore levied for the year pay debt service on Taxable General Obligation Schoo (Alternate Revenue Source), Series 2011B (Qualified Academy Bonds), of Decatur School District Number 61, County, Illinois.	l Bonds d Zone
duly adopted by the Board of Education of the Decatur School District Num	ber 61, Macon County,
Illinois, on the 8th day of December, 2020, and that the same has been d	eposited in the official
files and records of my office.	
I do further certify that the tax heretofore levied for the year 20	20 for the payment of
Taxable General Obligation School Bonds (Alternate Revenue Source), S	eries 2011B (Qualified
Zone Academy Bonds), as described in said resolution be abated in its enti-	rety as provided in said
resolution.	
IN WITNESS WHERETO, I hereunto affix my official signature and t	he seal of said County,
this day of	
County Clerk of The Co Illinois	ounty of Macon,
(SEAL)	

RESOLUTION abating the taxes heretofore levied for the year 2020 to pay debt service on the General Obligation Refunding School Bonds (Alternate Revenue Source), Series 2020C, of Decatur School District Number 61, Macon County, Illinois.

\* \* \*

WHEREAS, the Board of Education (the "Board") of Decatur School District Number 61, Macon County, Illinois (the "District"), by resolution adopted on the 18th day of August, 2020 (as supplemented by a notification of sale, the "Resolution"), did provide for the issue of General Obligation Refunding School Bonds (Alternate Revenue Source), Series 2020C, of the District (the "Bonds"), and the levy of direct annual taxes sufficient to pay the principal of and interest on the Bonds (the "Pledged Taxes"); and

WHEREAS, the Resolution established a special fund of the District known as the "Alternate Bond Fund of 2020" (the "Bond Fund") for the repayment of the Bonds; and

WHEREAS, the Board hereby determines that Pledged Revenues (as defined in the Resolution) or other lawfully available funds are available in the Pledged Revenues Account of the Bond Fund in an amount sufficient to pay the principal of and interest on the Bonds when due, so as to enable the abatement of all of the Pledged Taxes levied for the year 2020; and

WHEREAS, the Board hereby further determines that it is necessary and in the best interests of the District that the Pledged Taxes levied for the year 2020 to pay the Bonds be abated in their entirety:

Now, Therefore, Be It and It is Hereby Resolved by the Board of Education of Decatur School District Number 61, Macon County, Illinois, as follows:

Section 1. Abatement of Tax. The Pledged Taxes levied for the year 2020 in the Resolution are hereby abated in their entirety.

Section 2. Filing of Resolution. Forthwith upon the adoption of this Resolution, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Macon County,

Illinois, and it shall be the duty of said County Clerk to abate the Pledged Taxes levied for the year 2020 in accordance with the provisions hereof.

Section 3. Effective Date. This Resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 8, 2020.

President, Board of Education
 Secretary, Board of Education

STATE OF ILLINOIS	)
	) SS
COUNTY OF MACON	)

#### CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "Board") of Decatur School District Number 61, Macon County, Illinois (the "District"), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 8th day of December, 2020, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION abating the taxes heretofore levied for the year 2020 to pay debt service on General Obligation Refunding School Bonds (Alternate Revenue Source), Series 2020C, of Decatur School District Number 61, Macon County, Illinois.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board on a day other than a Saturday, Sunday or legal holiday in the State of Illinois and at least 48 hours in advance of the holding of said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that at least one copy of said agenda was continuously available for public review from the time of such posting until said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 8th day of December, 2020.

Secretary, Board of Education

STATE OF ILLINOIS ) ) SS	
COUNTY OF MACON )	
FILING	CERTIFICATE
I, the undersigned, do hereby certify t	that I am the duly qualified and acting County Clerk
of The County of Macon, Illinois, and as such	h official I do further certify that on the day of
, 20, there was filed in my of	fice a duly certified copy of a resolution entitled:
pay debt service on General	heretofore levied for the year 2020 to Obligation Refunding School Bonds Series 2020C, of Decatur School ounty, Illinois.
duly adopted by the Board of Education of the	Decatur School District Number 61, Macon County,
Illinois, on the 8th day of December, 2020, a	and that the same has been deposited in the official
files and records of my office.	
I do further certify that the taxes here	etofore levied for the year 2020 for the payment of
General Obligation Refunding School Bon	nds (Alternate Revenue Source), Series 2020C, as
described in said resolution be abated in its en	ntirety as provided in said resolution.
IN WITNESS WHERETO, I hereunto aff	fix my official signature and the seal of said County,
this day of, 20	
(SEAL)	County Clerk of The County of Macon, Illinois



# Board of Education Decatur Public School District #61

Date: December 08, 2020	<b>Subject:</b> Temporary Athletic Schedule B Mentoring Agreement 2020-2021
·	Attachments: Temporary Athletic Schedule B Mentoring Agreement 2020-2021
Reviewed By: Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

Administration recognizes the important relationships that athletic Schedule B employees form with their student athletes. The administration also understands that during the Covid-19 pandemic, many sports have been canceled or postponed, and mentoring is a valuable contribution that athletic coaches may choose to make during this difficult time. The administration agrees to compensate coaches who agree to follow the mentoring guidelines outlined in the attached agreement during the Covid-19 pandemic. The Temporary Athletic Schedule B Mentoring Agreement 2020-2021 supports the Department of Teaching and Learning by encouraging support and positive interaction between Athletic Schedule B employees and their student athletes, parents and teachers during the 2020-2021 school year.

#### **CURRENT CONSIDERATIONS:**

In response to COVID-19, administration collaborated with the Decatur Education Association (DEA) to create a mentoring agreement for athletic Schedule B employees who agree to participate. Athletic Schedule B employees who do not participate in the mentoring program understand that they will not be compensated for the current school year if their sport is canceled, and they will retain their Schedule position during the 2021-2022 school year.

**FINANCIAL CONSIDERATIONS:** Under this agreement, the District will pay one-half of what the normal Schedule B assignments provide.

#### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Temporary Athletic Schedule B Mentoring Agreement 2020-2021.

RE	COMMENDED ACTION:		
$\mathbf{X}$	Approval		
	Information		
	Discussion	<b>BOARD ACTION:</b>	

### ATHLETIC SCHEDULE B MENTORING AGREEMENT 2020-2021

I, am currently employed as a coach at	
By signing and returning this agreement to the Department of Human Resources by December 14th, I agree to perform a weekly check-in with each of the student athletes on my team during the period of time indicate below. Provided I comply with all the conditions contained herein I will be paid half of the normal coachin stipend I would have been paid if my sport's season had not been suspended/cancelled. If my sport season rescheduled or resumes, I understand that I will be paid no more than 100% of my normal stipend durin 2020-2021 (for mentoring and the regular season).	ed ng is
Topics for mentoring include but are not limited to emotional well-being conversations, educational checkins, and mentoring (all of which are referred to elsewhere in this document as "mentor" or "mentoring" Mentoring check-ins may occur using a number of methods, including, but not limited to email, vide conferencing or direct contact provided Illinois Department of Public Health requirements are observed Eligibility reports will be sent to all coaches on a regular basis. Coaches will work with student athlete families, and teachers to ensure the support of students anticipated by this agreement. Coaches will document mentoring contact and attempted contact and turn in a weekly sheet to the building administrate no later than the end of each week. Coaches have the option to choose to perform these mentoring duties on the perform the duties. If a coach chooses to opt out of this agreement, the coach shall not be disciplined and will retain his or her position for the following athletic season.	). d. s, ill or
I agree to mentor and will receive half of my normal stipend.	
I decline to mentor and will receive none of my normal stipend.	

LEVEL	NUMBER OF WEEKS	START DATE	END DATE	DUE DATE TO SUBMIT DOCUMENTATION TO PRINCIPAL	DUE DATE FOR PRINCIPAL TO SUBMIT DOCUMENTATION TO HR	PAY DATE
Elementary	7	January 4, 2021	February 19, 2021	February 22, 2021	February 26, 2021	March 26, 2021
Middle School	10	January 4, 2021	March 12, 2021	March 22, 2021	March 26, 2021	April 23, 2021
High School	14	January 4, 2021	April 16, 2021	April 19, 2021	April 23, 2021	May 21, 2021

Coach:	Date:
HR:	Date:
DEA:	Date:



# Board of Education Decatur Public School District #61

Date: December 08, 2020	Subject: Decatur Public School District 61 FY19 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments:
Reviewed By: Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

At the end of each fiscal year, an independent financial audit of the Decatur Public School District's financials is performed by an external firm. The results of this audit are then presented to the Board of Education. *The audit provides a review of revenues and expenses and the relationship to Teaching and Learning.* 

#### **CURRENT CONSIDERATIONS:**

The financial audit for the Decatur Public School District has been completed. In the prior (FY19) audit, there were no material weaknesses or significant deficiencies reported that would be considered material to the District's financial statements. In the current audit (FY20) there are no material weaknesses or significant deficiencies reported that would be considered material to the District's financial statements.

Items of interest from the FY20 audit include:

- For each \$1.00 of revenue brought into the District, the District expended \$0.955. This is less than FY19 when the District expended \$0.978 for each \$1.00 of revenue brought into the District.
- The State encourages Districts to have 25% fund balances to revenue; the District ended the fiscal year with fund balances of 25.9%. This is an improvement over FY19, in which the District ended the fiscal year with a fund balance of 21.5%.
- Although the State encourages Districts to have 180 days of cash on hand, the District ended the fiscal year with 113.80 days of cash on hand. In FY19, the District ended the fiscal year with 95.02 days of cash on hand.
- The District has 100% of its authority remaining for short-term borrowing.
- The District received preliminarily Financial Recognition designation on the ISBE financial profile with a score of 3.60 out of 4 points possible. This is an increase from the rating of 3.25 in Fy19.
- The per capita tuition charge of \$9,343 decreased significantly from the prior year (FY19 \$10,782); operating expense per pupil \$11,864 is down over prior year (FY19 \$13,469).

Heather Powell, BKD, LLP will be in attendance at the meeting to formally present the audit to the Board.

2020 A	Audit for Decatur Public School District 61 as presented.
RECO	OMMENDED ACTION:
_X_	Approval
	Information
	Discussion
	BOARD ACTION:

The Administration respectfully requests that the Board of Education approve the Fiscal Year

FINANCIAL CONSIDERATIONS:

STAFF RECOMMENDATION:

N/A

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

School District

Joint Agreement

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

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

	t/Joint Agreement Information ctions on inside of this page.)	Ac X	counting Basis:	Certified Public	Accountant Information	
School District/Joint Agreement Number:			ACCRUAL	Name of Auditing Firm:		
39-055-0610-25				BKD, LLP		
County Name:				Name of Audit Manager:		
Macon				Heather Powell		
Name of School District/Joint Agreem				Address:		
Decatur Public School Dis	trict N0. 61		225 North Water St.			
Address:			Filing Status:	City:	State: Zip Code:	
101 W. Cerro Gordo Street		Submit electro	onic AFR directly to ISBE	Decatur	IL 62523	
City:				Phone Number:	Fax Number:	
Decatur		Click	on the Link to Submit:	217-429-2411	217-429-6109	
Email Address:		]	Send ISBE a File	IL License Number (9 digit):	Expiration Date:	
tcovault@dps61.org				066-003844	11/30/2021	
Zip Code:				Email Address:		
62523		0		hpowell@bkd.com		
		X YES NO Are Federal e: X YES NO Is all Single Ai	gle Audit Status:  xpenditures greater than \$750,000?  udit Information completed and attached?  ncial statement or federal award findings issued?	ISBE Use Only		
Reviewed by District Superintendent/Administrator		Reviewed by Township Treasurer (Cook County only)  Name of Township:		Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print):  Dr. Paul Fregeau		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):		
Email Address: pfregeau@dps61.org		Email Address:		Email Address:		
Telephone: 217-362-3010	Fax Number: 217-424-3009	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

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

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR

#### 4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

#### 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Federal Single Audit 2 CFR 200.500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code

#### 7. Qualifications of Auditing Firm

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



## 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, 2020, 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, 2020, 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, 2020 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, 2020, 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 and Illinois Grant Accountability and Transparency Act – Audit Consolidated Year-End Financial Report, are 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 basis 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 November 25, 2020, 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 November 25, 2020



# Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

#### **Independent Auditor's Report**

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, 2020, and have issued our report thereon dated November 25, 2020, 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.



Board of Education Decatur School District No. 61

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 November 25, 2020

#### **Decatur School District No. 61**

# Notes to Financial Statements June 30, 2020

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

#### Nature of Operations

Decatur School District No. 61 (District) is a charter 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 district's 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, 2020

### Condensed Financial Statements – Omitted Component Units

Statement of Assets, Liabilities and Net Assets/Position Arising from Cash Transactions June 30, 2020

	Macon-Piatt Special Education District
Assets	Φ 545
Cash Investments	\$ 545 5,043,006
Equipment	36,667
Equipment	
	\$5,080,218
Liabilities and Net Assets/Position	
Due to organizations	\$ 843
Investment in fixed assets	36,667
Net assets/position arising from cash transactions	5,042,708
	\$ <u>5,080,218</u>
Statement of Financial Position June 30, 2020	
	Decatur Public Schools Foundation
Assets	
Cash and cash equivalents	\$ 3,211,502
Investments	737,060
Other assets	47,064
	\$ <u>3,995,626</u>
Liabilities and Net Assets/Position	
Other liabilities	\$ 109,867
Net assets without donor restrictions	792,801
Net assets with donor restrictions	3,092,958
	\$ <u>3,995,626</u>

# Notes to Financial Statements June 30, 2020

Statement of Operating Receipts, Operating Disbursements, and Changes in Net Assets/Position June 30, 2020

	Macon-Piatt Special Education District
Operating receipts Operating disbursements	\$ 18,255,975 17,234,406
Excess (deficiency) of operating receipts over (under) operating disbursements  Net assets/position arising from cash transactions, beginning of year	1,021,569 4,058,649
Net assets/position arising from cash transactions, end of year	\$5,080,218
Statement of Activities June 30, 2020	
	Decatur Public Schools Foundation
Revenues, gains and other support Expenses	\$ 2,826,420 1,070,848
Change in net assets Net assets, beginning of year	1,755,572 2,130,187
Net assets, end of year	\$3,885,759

### 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:

# Notes to Financial Statements June 30, 2020

#### **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.

# Notes to Financial Statements June 30, 2020

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, 2020, inventories totaling \$183,915 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

# Notes to Financial Statements June 30, 2020

#### 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. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$20,856.

#### 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, 2020, 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, 2020, 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 \$1,620,939. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

# Notes to Financial Statements June 30, 2020

#### 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, 2020, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$3,077,818. 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, \$1,847,388, 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 is self-insured for workers' compensation and obtains excess insurance to protect against catastrophic losses. The specific retention for excess insurance is \$500,000 and the aggregate loss is \$1,927,792. For the year ended June 30, 2020, accident claims of \$717,220 were paid with \$837,248 of actuarially-determined incurred but not reported claims. At June 30, 2020, \$837,248 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims.

#### **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 \$40,724,700 in construction projects during the next fiscal year. These balances are included in the financial statements in the Capital Projects Fund (\$28,925,157) and the Fire Safety and Prevention Fund (\$11,799,543).

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2020, the total amount of unpaid vacation time for services performed amounted to \$854,338. These balances are included in the financial statements as unreserved in the Educational Fund (\$623,318), Operation and Maintenance Fund (\$216,621), Tort Immunity/Judgment Fund (\$6,702) and Transportation Fund (\$8,057).

# Notes to Financial Statements June 30, 2020

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2020, the total obligations net of balance in leasing levy, under the agreement amounted to \$652,180. This balance is included in the financial statements as unreserved in the Educational Fund.

The District entered into a lease for iPad refresh technology. The District will pay the full lease amount of \$966,675 upfront in July 2020. The District also committed \$319,050 for a computer refresh technology to be paid in fiscal year 2021. These amounts are included in the financial statements 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.

Accounting Principles Generally Accepted in the United States of America										Regulatory Basis			
Fund	Non	spendable	R	estricted	C	ommitted		Assigned	U	nassigned	R	eserved	Unreserved
Educational	\$	183,915	\$	1,868,244	\$	2,561,223	\$	S —	\$	13,730,311	\$	1,868,244	\$ 16,475,449
Operations and Maintenance		_		· · · —		216,261				1,019,196		· · · —	1,235,457
Debt Service		_		3,875,712		_		_				_	3,875,712
Transportation		_		2,728,583		8,057		_		_		_	2,736,640
Municipal Retirement		_		2,699,265		_		_		_		1,620,939	1,078,326
Capital Projects		_		_		1,193,927		_		_		_	1,193,927
Working Cash		_		_		_		_		5,216,695		_	5,216,695
Tort Liability		_		2,997,324		6,702				· · · —		837,248	2,166,778
Fire Prevention and Safety		_		23,701,429		11,799,543		_		_		· —	35,500,972

# Notes to Financial Statements June 30, 2020

#### **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 10, 2019.

For each fund, total fund expenditures may not legally exceed 10 percent of the budgeted expenditures. The budget lapses at the end of each fiscal year.

# Notes to Financial Statements June 30, 2020

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.

# Notes to Financial Statements June 30, 2020

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 \$3,373,241 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$76,199,155 Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Asset Class	Estimated Useful Lives
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 government's 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.

# Notes to Financial Statements June 30, 2020

At June 30, 2020, the District's deposits were included in a common bank account where all deposits were insured or collateralized. The Foundation's cash accounts exceeded federally insured limits by approximately \$2,971,000.

#### 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, 2020, 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, 2020 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.

# Notes to Financial Statements June 30, 2020

#### Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2020 are as follows:

	2020
Carrying value Deposits Investments	\$ 3,227,535 
	\$ <u>78,870,925</u>
Included in the following statement of net assets captions	
Cash	\$ 3,227,535
Investments	75,643,390
	\$ <u>78,870,925</u>
Investments owned at June 30, 2020 consisted of:	\$ 487.975
Busey Bank Illinois School District Liquid Asset Fund Plus	\$ 487,975 
initions Selfoot District Diquia 7 1850ct 1 una 1 145	
	\$ <u>75,643,390</u>
Investment Income	
Investment income for the year ended June 30, 2020 consisted of:	
Interest income	\$ <u>948,928</u>

### **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 2018 levy was passed by the Board on December 11, 2018. The 2019 levy was passed by the Board on December 10, 2019. 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.

# Notes to Financial Statements June 30, 2020

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		<b>Actual Rate</b>	
	Rate	2019 Levy	2018 Levy	2017 Levy
Educational Fund	2.5700	2.5700	2.5700	2.57000
Operations and Maintenance Fund	.50000	.5000	.5000	.50000
Debt Services Fund	None	.4656	.4458	.44027
Transportation Fund	.20000	.2000	.2000	.20000
Illinois Municipal Retirement Fund	None	.3487	.2148	.37083
Fire Prevention and Safety Fund	.05000	.0500	.0500	.05000
Tort Immunity	None	.4073	.4313	.40520
Special Education	.04000	.0400	.0400	.04000
Social Security	None	.2747	.3578	.20533
Lease Facilities	.05000	.0500	.0500	.05000
Working Cash Fund	.05000	.0500	.0500	.05000
Total		4.9563	4.9097	4.88163

Current year tax receipts include tax collections of the 2018 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.

# Notes to Financial Statements June 30, 2020

### 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, 2019	Additions	Deletions	Balance, June 30, 2020
Land	\$ <u>1,979,076</u>	\$	\$	\$ <u>1,979,076</u>
Buildings and improvements Land improvements Equipment	152,761,255 2,596,527 34,291,008	12,727,979 — 749,292		165,489,234 2,596,527 _35,040,300
	189,648,790	13,477,271		203,126,061
	\$ <u>191,627,866</u>	\$ <u>13,477,271</u>	\$	\$ <u>205,105,137</u>

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

The following is a summary of bond transactions of the District for the year ended June 30, 2020.

Bonds payable at July 1, 2019	\$ 77,440,000
Bonds issued	45,330,000
Bonds retired	(8,805,000)
Bonds payable at June 30, 2020	\$ <u>113,965,000</u>

On May 30, 2020, the District issued \$4,985,000 in General Obligation Bonds, Series 2020 B, with interest rates ranging from 2.15 percent to 2.50 percent to refund \$4,805,000 outstanding principal of the 2013 A series Working Cash Bonds with interest rates ranging from 3.65 percent to 4.60 percent. Net proceeds of \$5,016,235 (after \$74,383 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 \$4.805,000 advance refunded amount of the 2013 A Series bonds. As a result, the \$4,805,000 advance refunded amount of the 2013 A 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 \$180,000, an economic loss (difference between the present values of the old and new debt service payments) of \$295,354 and an accounting loss of \$211,235.

# Notes to Financial Statements June 30, 2020

The trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2020, \$4,805,000 of bonds outstanding are considered defeased.

Bonds payable at June 30, 2020, are comprised of the following issues:

2011 Series A General Obligation Bonds (Alternative Revenue Source) due in annual installments varying from \$425,000 to \$5,450,000 from 2013 to 2042; interest rates varying from 2.0 percent to 5.25 percent. \$62,295,000 is outstanding as of June 30, 2020, of which \$1,395,000 is due within one year.

2011 Series B 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, 2020, of which nothing is due within one year.

2013 Series A General Obligation/Working Cash Bonds due in full within one year at an interest rate of 3.90 percent.

2019 General Obligation Bonds due in annual installments varying from \$710,000 to \$4,765,000 from 2020 to 2040 and an interest rate of 4.0 percent. \$9,110,000 is outstanding as of June 30, 2020, of which \$710,000 is due within one year.

2020 Series A and B General Obligation/Refunding Bonds due in annual installments varying from \$925,000 to \$4,000,000 from 2021 to 2037; interest rates varying from 2.15 percent to 5.00 percent. \$36,220,000 is outstanding as of June 30, 2020, of which nothing is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2020, including interest payments of \$72,412,376 are as follows:

		Bonds Interest				Total		
2021	\$	3,770,000	\$	5,370,352	\$	9,140,352		
2022		2,430,000		5,016,231		7,446,231		
2023		2,880,000		4,963,834		7,843,834		
2024		3,185,000		4,854,609		8,039,609		
2025-2029		12,810,000		22,763,263		35,573,263		
2030-2034		29,565,000		17,996,469		47,561,469		
2035-2039		39,085,000		9,894,056		48,979,056		
2039-2042	_	20,240,000	_	1,553,563	_	21,793,563		
Total	\$	113,965,000	\$_	72,412,377	\$_	186,377,377		

The District has a legal debt margin of \$47,493,844 based on the 2019 assessed valuation of \$682,745,247.

# Notes to Financial Statements June 30, 2020

#### 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 publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at <a href="https://www.imrf.org">www.imrf.org</a>.

The employees covered by the Plan at December 31, 2019 are:

Inactive employees or beneficiaries currently receiving	
benefits	695
Inactive employees entitled to but not yet receiving	
benefits	367
Active employees	561
	1,623

# Notes to Financial Statements June 30, 2020

#### **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 2019 was 9.39 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, 2019, employees contributed \$924,245 and the District contributed \$2,003,301 to the IMRF Plan. The District recognized \$2,129,550 in expenses under the modified cash basis for the year ended June 30, 2021.

#### 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 publicly available financial report that can be obtained at <a href="http://trsil.org/financial/cafrs/fy2019">http://trsil.org/financial/cafrs/fy2019</a>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement 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.

# Notes to Financial Statements June 30, 2020

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

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 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 of the annual unadjusted percentage increase of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

#### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 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, 2020, 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 \$4,040,575 in pension contributions from the State of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020 were \$260,954.

# Notes to Financial Statements June 30, 2020

**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, 2020.

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, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$2,034,930 were paid from federal and special trust funds that required employer contributions of \$216,924.

**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 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, 2020, DSD No. 61 paid \$71,397 to TRS for employer contributions due on salary increases in excess of 6 percent and \$208 for sick leave days granted in the 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, 2021. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2020 under the agreement were \$5,874,107.

#### 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, 2020 were:

2021 2022	\$	315,662 315,662
	\$_	631,324

# Notes to Financial Statements June 30, 2020

Lease expenditures disbursed for these agreements for the year ended June 30, 2020 were \$315,662.

### 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, 2020, 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 and is provided herein.

#### Retiree Healthcare Plan

#### **Plan Description**

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. The OPEB Plan is administered by a board of

# Notes to Financial Statements June 30, 2020

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.

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2020. The District will contract for another valuation in fiscal year 2022.

#### **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, 2020, the District recognized OPEB expense related to this plan of \$101,952

The employees covered by the benefit terms at June 30, 2020 are:

	2020
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefits	_
Active employees	565
	577

During the year ended June 30, 2020, 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 \$114,578.

#### 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.

# Notes to Financial Statements June 30, 2020

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 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 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to 0.92 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.

# Notes to Financial Statements June 30, 2020

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 57.315747 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 \$461,876 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was 0.92 percent or \$342,682 for the year ended June 30, 2020.

The OPEB plan contributions for the two plans were \$804,558 for the teacher health insurance plan and \$101,952 for the retiree healthcare plan.

### **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 or 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 (84 percent) of the District's employees are covered by collective bargaining agreements. Collective bargaining agreements covering approximately 8 percent of these employees expire within the next year.

# Notes to Financial Statements June 30, 2020

### **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 \$5,277,863 from this tax during the year ended June 30, 2020, which has been budgeted pay for building improvement needs and debt service.

#### 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 and Illinois Grant Accountability and Transparency Act – Audit Consolidated Year-End Financial Report

# Statement of Activity Funds Summary of Cash Receipts and Disbursements Year Ended June 30, 2020

	Balance July 1, 2019			Receipts	Disl	oursements	Balance June 30, 2020		
Elementary and Junior High Schools High Schools	\$	433,618 113,456	\$	177,916 80,265	\$	178,030 62,721	\$	433,504 131,000	
Total	\$	547,074	\$_	258,181	\$	240,751	\$	564,504	

Balance represents cash plus investments.

# Annual Financial Report — Supplemental Information Year-Ended June 30, 2020

CSFA#	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ —	\$ 107,988	\$ —	\$ 107,988
586-00-1581	Agricultural Education – Three				
	Circles Grant (SAE & FFA)	54,047			54,047
586-00-2088	ISBE Grant Program Expenditures	4,170,587	2,988,048		7,158,635
586-10-0546	Driver Education	58,615	_	_	58,615
586-13-0542	Truants' Alternative and Optional				
	Education Program	92,711			92,711
586-14-0869	Preschool Development Grant –				
	Expansion Grant		34,477		34,477
586-18-0406	School Breakfast Program	_	1,344,227	_	1,344,227
586-18-0407	National School Lunch Program		2,715,797		2,715,797
586-18-0409	Child and Adult Care Food Program	_	37,059		37,059
586-18-0428	English Language Acquisition State				
	Grants	_		_	
586-18-0485	Substance Abuse & Mental Health				
	Services	_	43,385		43,385
586-18-0520	Early Childhood Block Grant –				
	Prevention Initiative for Birth to Age				
	3 Years	_		_	
586-18-0868	Early Childhood Block Grant –				
	Preschool for All Children Ages 3 to				
	5 years	2,840,717		_	2,840,717
586-44-0414	Title I Grants to Local Educational				
	Agencies	_	7,479,842	_	7,479,842
586-44-0416	Title I State Agency Program for				
	Neglected and Delinquent Children				
	and Youth	_		_	
586-47-0429	NCLB Title II – Mathematics and				
	Science Partnerships	_		_	
586-47-0430	Improving Teacher Quality State				
	Grants	_	382,791		382,791
586-57-0420	Special Education – Preschool Grants	_	_		_
586-64-0417	Special Education – Grants to States	631,583		_	631,583
586-84-1531	Health Community Investment	_			_
	Other grant programs and activities	_	5,121	746,613	751,734
	All other costs not allocated				
		\$ <u>7,848,260</u>	\$ <u>15,138,735</u>	\$ <u>746,613</u>	\$ <u>23,733,608</u>

Page 2 Page 2

#### **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	A - FINDINGS
	<ol> <li>One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101]</li> <li>One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].</li> <li>One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].</li> <li>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.].</li> <li>Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.</li> <li>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.</li> <li>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.</li> <li>Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12].</li> <li>One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois</i></li> </ol>
	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.
	<ul> <li>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].</li> <li>14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE FORM 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].</li> </ul>
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	<ul> <li>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].</li> <li>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.</li> <li>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].</li> <li>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 &amp; Maintenance, Transportation, and Working Cash Funds.</li> </ul>
PART C	C - OTHER ISSUES
	<ol> <li>Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.</li> <li>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.</li> <li>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.</li> <li>Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)</li> <li>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.</li> </ol>
There	e were 18 statements of economic interest filed after the due date of May 1, 2020.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments

Date:

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

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

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

#### PART E - QUALIFICATIONS OF AUDITING FIRM

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

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.

31W, LLP Sianature

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Page 3 Page 3

	Α	В	С	D	ĪΕ	l F	G	Н Т	$\overline{\Box}$	J	K	L	М
		1-1			<u> </u>			ROFILE INFORMATION	<u> </u>		<u>'''</u>		
2						1 1117.1110	IAL	OFILE IN OMNATION					
3	<u>Requi</u>	ired to	be cı	ompleted for School Di	<u>istri</u> (	cts only.							
4		_		<del></del>	_								
5 6	Α.	Tax I	Rates	<b>s</b> (Enter the tax rate - ex:	.015	0 for \$1.50)							
7	l			Tax Year 2019		Equalized As	sessed	l Valuation (EAV):	Γ	682,745,247			
8	1							,	_	33-7 - 7			
9	l			Educational		Operations &		Transportation		Combined Total		Working Cash	
10	Raf	te(s):	1	0.025700	) +	Maintenance 0.005000	+	0.002000	= [	0.032700	Г	0.005000	ī
П	1				J	0.00000	1	0.01=11.	_	0.01	L		ا ا
13 14	В.	Resu	ılts o	f Operations *									
	l			3 · · · · · · / Davis		Disbursements/		//pafisiones)		5 - 4 Balanca			
15	1			Receipts/Revenues	-	Expenditures	1	Excess/ (Deficiency)		Fund Balance	ı		
16 17	l	* 7	Thon	106,140,556	·m 0	101,324,804	-000	4,815,752 17, 20, and 81 for the Educ	ation	27,532,485			
18	l			umbers snown are the su portation and Working Ca			16s o, 1	./, 20, and 81 for the Educ	ation	al, Operations & Mainten	iance,	,	
19	l												
20	C.	Shor	rt-Ter	rm Debt **									
21 22	l			CPPRT Notes	+	TAWs 0	+	TANs 0	+	TO/EMP. Orders	+	EBF/GSA Certificates  0	+
23	l		1	Other	1	Total	1 .						
24	l		ľ	0	=	0							
25	l	** =	The n	umbers shown are the su	im of	i entries on page 24.	1						
24 25 27 28	D.	Long	g-Ter	m Debt									
29	l	_	_		erm (	debt allowance by type of	district	i.					
30 31	l		2	C 00/ for alamontary ar	اط اما نام اما	hool districts		04 210 044					
32	l	X		<ul><li>6.9% for elementary an</li><li>13.8% for unit districts.</li></ul>		gn school aistricts,		94,218,844					
33	l												
34 35	l	Long	y-Terr	m Debt Outstanding:									
36	1		c.	Long-Term Debt (Princi	pal c	only)	Acct						
37 30	l			Outstanding:			511	113,965,000					
40	E.	Mat	erial	Impact on Financial Po	osit	ion							
41	l			•	_	· · · · · · · · · · · · · · · · · · ·	terial i	mpact on the entity's finan	ncial p	osition during future rep	ortin	g periods.	
42	l	Attac	:h she	eets as needed explaining	each	ı item checked.							
44	1	$\square$		ending Litigation									
45 46	l	$\vdash$		aterial Decrease in EAV aterial Increase/Decrease	o in I	Farallmont							
47	l	H		dverse Arbitration Ruling		Monnent							
48	l	$\square$		assage of Referendum									
49	l			exes Filed Under Protest									
50	1		D€	ecisions By Local Board of	Rev	view or Illinois Property Tax	د Appe،	al Board (PTAB)					
51	1		Ot	ther Ongoing Concerns (D	escr	ibe & Itemize)							
53	l	Comi	ments	i:									
54	i		<i>a</i>		<i>a</i>							***************************************	
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56 57	l												
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2				_	ED FINANCIAL PROFIL									
3 4 5 6 7				•	g website for reference		•							
-4				nttps://www.i	sbe.net/Pages/School-District-	Financiai-Pro	offie.aspx							
6														
7		District Name:	Decetus Bublic School District NO. C1											
0		District Name:	Decatur Public School District NO. 61 39-055-0610-25											
0														
8 9 10		County Name:	Macon											
11	1.	Fund Balance to Rev	venue Ratio:				Total		Rati	0	Score			4
12		Total Sum of Fund Bala	ince (P8, Cells C81, D81, F81 & I81)	Funds 10, 2	0, 40, 70 + (50 & 80 if negative	2)	27,532,485.00	0	0.259	€	Weight			0.35
13			venues (P7, Cell C8, D8, F8 & I8)	Funds 10, 2	0, 40, & 70,		106,140,556.00	0			Value			1.40
14			ot Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	s 10 & 20		0.00	0						
15			D61, C:D65, C:D69 and C:D73)											
16	2.	Expenditures to Rev					Total	_	Rati		Score			4
18			penditures (P7, Cell C17, D17, F17, I17) venues (P7, Cell C8, D8, F8, & I8)	Funds 10, 2 Funds 10, 2			101,324,804.00 106,140,556.00		0.955	> А	djustment Weight			0 0.35
19			ot Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund			0.00				weight		,	J.33
20			D61, C:D65, C:D69 and C:D73)							0	Value			1.40
21		Possible Adjustment:	.,,											
22														
23	3.	Days Cash on Hand:					Total		Day	'S	Score			3
24			vestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 2			32,032,519.00		113.80	)	Weight			0.10
25		Total Sum of Direct Exp	penditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 2	0, 40 divided by 360		281,457.79	9			Value		1	0.30
26	_													
27	4.		m Borrowing Maximum Remaining:	5 1 40 3	0.0.40		Total	•	Percer		Score			4
20		·	ints Borrowed (P24, Cell F6-7 & F11) d Tax Rates (P3, Cell J7 and J10)	Funds 10, 2	u & 40 x Sum of Combined Tax Rates		0.00 18,976,904.14		100.00	)	Weight Value			0.10 0.40
30		ENV X 05/0 X COMBINE	a run naces (i s, celi ir alia 110)	(.65 X EAV)	v 2011 of Compilier Tay (/q/62		10,570,504.14	•			value		,	JU
31	5.	Percent of Long-Tern	n Debt Margin Remaining:				Total		Percer	nt	Score			1
32		Long-Term Debt Outsta	•				113,965,000.00	0	(20.95	5)	Weight			0.10
33		Total Long-Term Debt	Allowed (P3, Cell H31)				94,218,844.09	9			Value			0.10
34														
35									٦	Total Pr	ofile Score	e:	3	.60 *
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37							Estimate	d 2021 Fi	nancial F	rofile I	Designatio	n: F	RECOGNITI	ON
38							Latiniate	~ = VEI []	u.i.ciai F	. Ornic I		<u>I</u>	cogiviii	<u></u>
30						*								
39						•	Total Profile Score may							
39 40 41							Information, page 3 and will be calculated by ISB		ng of mand	ated cate	egoricai paym	ients. Fir	iai score	
42							will be calculated by ISB	c.						
72														

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

	A	В	С	D	Е	F	G	Н	1	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS			Operations &			Municipal				Fire Prevention &
	(Enter Whole Dollars)	Acct.#	Educational	Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Safety
2							Security				
0	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		770,154	1,149,011	7,593	423,179	109,480	19,101	178,020	85,146	401,885
5	Investments	120	22,090,325	86,446	3,868,119	2,296,709	2,589,785	1,174,826	5,038,675	2,918,880	35,099,087
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160				16,752					
10	Inventory	170	183,915								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		23,044,394	1,235,457	3,875,712	2,736,640	2,699,265	1,193,927	5,216,695	3,004,026	35,500,972
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,700,701								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		4,700,701	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	1,868,244				1,620,939			837,248	
39	Unreserved Fund Balance	730	16,475,449	1,235,457	3,875,712	2,736,640	1,078,326	1,193,927	5,216,695	2,166,778	35,500,972
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		23,044,394	1,235,457	3,875,712	2,736,640	2,699,265	1,193,927	5,216,695	3,004,026	35,500,972

Print Date: 11/30/2020 {3e529524-ea6d-4f57-83b4-d77fc68572e4}.xlsm

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

	A	В	1	М	N
1	Λ	ט	L		: Groups
<u> </u>	ASSETS			Account	
	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		83,966		
5	Investments	120	480,538		
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		564,504		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,979,076	
17	Building & Building Improvements	230		165,489,234	
18	Site Improvements & Infrastructure	240		2,596,527	
19	Capitalized Equipment	250		35,040,300	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			3,875,712
22	Amount to be Provided for Payment on Long-Term Debt	350			110,089,288
23	Total Capital Assets			205,105,137	113,965,000
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	564,504		
34	Total Current Liabilities		564,504		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			113,965,000
37	Total Long-Term Liabilities				113,965,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			205,105,137	
41	Total Liabilities and Fund Balance		564,504	205,105,137	113,965,000

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

	A	В	С	D	Е	F	G	Н	ı	J	K
1		1 - 1	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	23,970,740	3,450,813	8,311,196	1,390,006	4,114,068	139,919	375,504	2,968,816	390,029
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0,011,130	0	0	103,313	373,30 .	2,300,010	330,023
6	STATE SOURCES	3000	54,974,702	2,500,000	0	4,007,984	0	0	0	0	0
7	FEDERAL SOURCES	4000	15,383,341	2,300,000	0	87,466	0	0	0	0	0
8	Total Direct Receipts/Revenues		94,328,783	5,950,813	8,311,196	5,485,456	4,114,068	139,919	375,504	2,968,816	390,029
9	Receipts/Revenues for "On Behalf" Payments 2	3998	4,502,451	5,555,555	-,,	5,125,125	,, ,,,,,		,		300,020
10	Total Receipts/Revenues  Total Receipts/Revenues		98,831,234	5,950,813	8,311,196	5,485,456	4,114,068	139,919	375,504	2,968,816	390,029
11	DISBURSEMENTS/EXPENDITURES		, ,	-,,-	-,- ,	2, 22, 22	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	,,.	,.
12	Instruction	1000	47,400,536				1 404 991				
			47,409,526	5 005 500		4 765 046	1,494,881	44.550.540		4 000 774	4 4 6 2 5 7 4
	Support Services	2000	31,120,459	6,006,620		4,765,916	2,472,388	11,559,510		1,980,774	1,162,571
-	Community Services	3000	1,395,182	0		0	179,328				
15	Payments to Other Districts & Govermental Units	4000	10,627,101	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	13,220,587	0	0			0	0
17	Total Direct Disbursements/Expenditures		90,552,268	6,006,620	13,220,587	4,765,916	4,146,597	11,559,510		1,980,774	1,162,571
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	4,502,451	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		95,054,719	6,006,620	13,220,587	4,765,916	4,146,597	11,559,510		1,980,774	1,162,571
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		3,776,515	(55,807)	(4,909,391)	719,540	(32,529)	(11,419,591)	375,504	988,042	(772,542)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund 12	7110									
25	Abatement of the Working Cash Fund 12	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150 7160	-								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup> Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund 5	/1/0									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			4,985,000				9,110,000		31,235,000
34	Premium on Bonds Sold	7220			2,032,167				604,846		1,406,687
35	Accrued Interest on Bonds Sold	7230			,,				,		,,
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	192,695	418							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800 7900						0			
43	ISBE Loan Proceeds Other Sources Not Classified Elsewhere	7900						9,714,846			
44	Total Other Sources of Funds	1930	192,695	418	7,017,167	0	0		9,714,846	0	32,641,687
45	OTHER USES OF FUNDS (8000)		132,033	410	7,017,107	0		3,714,640	5,714,040	0	32,041,067
45	OTHER 0323 OF 1 01103 (0000)										

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

	Α	В	С	D	E	F	G	Н	1	J	K
1	, , , , , , , , , , , , , , , , , , ,		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
2	(Litter Wildle Dollars)	Acct #	Lucational	Maintenance	Debt Services	Transportation	Security	Capital Projects	Working Cash	Torc	Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130							_		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund $^4$	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	l								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	l								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	l								
58	Taxes Pledged to Pay Interest on Capital Leases	8510	l								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	l								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	l								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	l								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	l								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							9,714,846		
76	Total Other Uses of Funds		0	0	0	0	0	0	9,714,846	0	0
77	Total Other Sources/Uses of Funds		192,695	418	7,017,167	0	0	9,714,846	0	0	32,641,687
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,969,210	(55,389)	2,107,776	719,540			375,504	988,042	31,869,145
79	Fund Balances - July 1, 2019		14,374,483	1,290,846	1,767,936	2,017,100	1	2,898,672	4,841,191	2,464,674	3,631,827
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									(448,690)	
81	Fund Balances - June 30, 2020		18,343,693	1,235,457	3,875,712	2,736,640	2,699,265	1,193,927	5,216,695	3,004,026	35,500,972

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

			-								
_	A	В	C (12)	D (22)	E (22)	F	G	H	(=0)	J	K
1	-		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4	7	1100									
5	Designated Purposes Levies (1110-1120)		17,297,684	3,365,167	3,000,386	1,346,067	1,445,676		336,518	2,902,796	336,518
6	Leasing Purposes Levy <sup>8</sup>	1130	336,518								
7	Special Education Purposes Levy	1140	269,216								
8	FICA/Medicare Only Purposes Levies	1150					2,408,114				
9	Area Vocational Construction Purposes Levy	1160									
10		1170									
11	·	1190	17 002 410	2 205 167	2,000,200	1 246 067	2 052 700	0	220 540	2 002 706	226 510
12			17,903,418	3,365,167	3,000,386	1,346,067	3,853,790	0	336,518	2,902,796	336,518
13		1200									
14		1210	11,247	2,115	1,885	846	2,422		212	1,824	212
15	•	1220	10,866	2,043	1,821	817	2,339		204	1,762	204
16		1230	3,829,280				173,499				
17		1290									
18	Total Payments in Lieu of Taxes		3,851,393	4,158	3,706	1,663	178,260	0	416	3,586	416
19		1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	25,572								
22		1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24		1321									
25		1322									
26		1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28		1331									
29		1332									
30		1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32		1341									
33		1342 1343									
34 35		1343									
36		1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	· ·	1353									
39		1354									
40			25,572								
41	TRANSPORTATION FEES	1400									
42		1411				4,014					
43		1411				4,014					
44		1413									
45		1415									
46		1416									
47		1421									
48		1422									
49		1423									
50		1424									
51		1431									
52		1432									
53		1433									
54		1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

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

П	A	В	С	D	E	F	G	Н	ı	J	K
1	Λ	В	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)		(10)		(30)	(40)	Municipal	(55)	(70)	(00)	Fire Prevention &
2	Description (Enter whole bonars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Safety
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					4,014					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	525,833	22,080	29,241	38,262	66,442	112,971	38,570	62,434	53,095
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		525,833	22,080	29,241	38,262	66,442	112,971	38,570	62,434	53,095
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	40,531								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,967								
74	Other Food Service (Describe & Itemize)	1690	1,768								
75	Total Food Service		48,266								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	42,903								
78	Admissions - Other (Describe & Itemize)	1719	,								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	12,497								
82	Total District/School Activity Income		55,400	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	85,736								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	415								
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		86,151								
• •	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	339,511	59,383							
96	Contributions and Donations from Private Sources	1920	704,089				15,576	26,948			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	180,289								
99	Refund of Prior Years' Expenditures	1950	119,557								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	16,971								
102	Proceeds from Vendors' Contracts	1980		25							
103	School Facility Occupation Tax Proceeds	1983			5,277,863						
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	46,302								
107	Other Local Revenues (Describe & Itemize)	1999	67,988								
108	Total Other Revenue from Local Sources		1,474,707	59,408	5,277,863	0		26,948	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	23,970,740	3,450,813	8,311,196	1,390,006	4,114,068	139,919	375,504	2,968,816	390,029

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

10		A	В	С	D	Е	F	G	Н	1	.I	К
Description (Inter Whole Dollars)	1				_					(70)	(80)	
FLOW-THROUGH RECEITS/REVENUES FROM ONE DISTRICT DANDITHER DISTRICT (2000)		Description (Enter Whole Dollars)	Acct #	` ,	Operations &	• • •	, ,	Municipal	. ,	, ,	, ,	Fire Prevention &
10	2				iviaintenance			Security				Sarety
172   173   Oher Floring (Rescribe Retenties)   200	110											
133   Other Flow-Through Recite/Reviewsee from One District to Another District   2000   0   0   0   0   0   0   0   0	111	Flow-through Revenue from State Sources	2100									
Total Flow Through Recipts/Revenues from One District to Another District	112	Flow-through Revenue from Federal Sources	2200									
### RECEPTS/REVENUES FROM STATE SOURCES (3000) #### UNIVERSTRACTED GRANTS IN ADD (2003 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (2003 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (2003 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) #### 150 UNIVERSTRACTED GRANTS IN ADD (3004 - 3000) ##	113	Other Flow-Through (Describe & Itemize)	2300									
110	114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
177   Evidence Based Funding Formula (Section 18-8.15)   3001   51,134,426   2,500,000	115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
Separal State Aid - Hold Harmless/Supplemental   3002	116 <sup>L</sup>	JNRESTRICTED GRANTS-IN-AID (3001-3099)										
Proceedings   Process	117	Evidence Based Funding Formula (Section 18-8.15)	3001	51,134,426	2,500,000							
	118	General State Aid - Hold Harmless/Supplemental	3002									
121   Other Unrestricted Grants-In-Ald from State Sources (Describe & Itemize)   3099	119	Reorganization Incentives (Accounts 3005-3021)	3005									
Total Unrestricted Grants-in-Aid   51,134,426   2,500,000   0   0   0   0   0   0   0   0	120	General State Aid - Fast Growth District Grant	3030									
123   RESTRICTED GRANTS-IN-AID (3100 - 3900)		Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
SPECIAL EDUCATION	122	Total Unrestricted Grants-In-Aid		51,134,426	2,500,000	0	0	0	0		0	0
Special Education - Private Facility Tuition   3100   152,031	123 F	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
Special Education - Funding for Children Requiring Sp ED Services   3105     127   Special Education - Personnel   3110     28   Special Education - Orphanage - Individual   3120   479,552     129   Special Education - Orphanage - Summer Individual   3130     310   Special Education - Summer School   3145     31   Special Education - Summer School   3145     31   Special Education - Summer School   3149     32   Total Special Education   631,583   0   0     33   Special Education - Tech Prep   3200     34   CTE - Fechinical Education - Tech Prep   3200     35   CTE - Secondary Program Improvement (CTEI)   3220     36   CTE - WECEP   3225     37   CTE - Secondary Program Improvement (CTEI)   3220     38   CTE - Instructor Practicum   3240     39   CTE - Sudent Organizations   3270     410   CTE - Cother (Describe & Itemize)   3299     411   Total Career and Technical Education   54,047   0     412   Billingual Education   54,047   0     413   Billingual Education   3305     414   Billingual Education   3305     415   Billingual Education   3310     416   Billingual Education   3310     417   Billingual Education   3310     418   Billingual Education   3310     419   Billingual Education   3310     419   Billingual Education   3310     419   Billingual Education   3310     410   Billingual Education   3310     410   Billingual Education   3310     411   Billingual Education   3310     412   Billingual Education   3310     413   Billingual Education   3310     414   Billingual Education   3310     415   Billingual Education   3310     416   Billingual Education   3310     417   Billingual Education   3310     418   Billingual Education   3310     419   Billingual Education   3310     410   Billingual Education   3310     410   Billingual Education   3310     410   Billingual Education   3310     410   Billingual Education   3310     411   Billingual Education   3310     412   Billingual Education   3310     413   Billingual Education   3310     414   Billingual Education   3310     415   Billingual Education   3	124	SPECIAL EDUCATION										
128   Special Education - Personnel   3110	125	Special Education - Private Facility Tuition	3100	152,031								
128   Special Education - Orphanage - Individual   3120   479,552     129   Special Education - Orphanage - Summer Individual   3130     30   Special Education - Summer School   3145     313   Special Education - Other (Describe & Itemize)   3199     314   Total Special Education   Technical Education   T		Special Education - Funding for Children Requiring Sp ED Services	3105									
129   Special Education - Orphanage - Summer Individual   3130   3145		Special Education - Personnel	3110									
130   Special Education - Summer School   3145		Special Education - Orphanage - Individual	3120	479,552								
131   Special Education - Other (Describe & Itemize)   3199		Special Education - Orphanage - Summer Individual	3130									
Total Special Education   631,583   0		Special Education - Summer School	3145									
CAREER AND TECHNICAL EDUCATION (CTE)		Special Education - Other (Describe & Itemize)	3199									
134   CTE - Technical Education - Tech Prep   3200	132	Total Special Education		631,583	0		0					
135   CTE - Secondary Program Improvement (CTEI)   3220		CAREER AND TECHNICAL EDUCATION (CTE)										
136   CTE - WECEP		CTE - Technical Education - Tech Prep	3200									
137       CTE - Agriculture Education       3235       54,047         138       CTE - Instructor Practicum       3240         139       CTE - Student Organizations       3270         140       CTE - Other (Describe & Itemize)       3299         141       Total Career and Technical Education       54,047       0         142       BILINGUAL EDUCATION       0         143       Billingual Ed - Downstate - TPI and TBE       3305         144       Billingual Education Downstate - Transitional Billingual Education       3310		CTE - Secondary Program Improvement (CTEI)	3220									
138       CTE - Instructor Practicum       3240         139       CTE - Student Organizations       3270         140       CTE - Other (Describe & Itemize)       3299         141       Total Career and Technical Education       54,047       0         142       BILINGUAL EDUCATION       0         143       Billingual Ed - Downstate - TPI and TBE       3305         144       Billingual Education Downstate - Transitional Bilingual Education       3310		CTE - WECEP	3225									
139       CTE - Student Organizations       3270         140       CTE - Other (Describe & Itemize)       3299         141       Total Career and Technical Education       54,047       0         142       BILINGUAL EDUCATION       0         143       Bilingual Ed - Downstate - TPI and TBE       3305         144       Bilingual Education Downstate - Transitional Bilingual Education       3310		CTE - Agriculture Education	3235	54,047								
140       CTE - Other (Describe & Itemize)       3299         141       Total Career and Technical Education       54,047       0         142       BILINGUAL EDUCATION       0         143       Billingual Ed - Downstate - TPI and TBE       3305         144       Billingual Education Downstate - Transitional Billingual Education       3310		CTE - Instructor Practicum	3240									
141         Total Career and Technical Education         54,047         0           142         BILINGUAL EDUCATION         0           143         Billingual Ed - Downstate - TPI and TBE         3305           144         Billingual Education Downstate - Transitional Billingual Education         3310		CTE - Student Organizations	3270									
142 BILINGUAL EDUCATION  143 Bilingual Ed - Downstate - TPI and TBE 3305  144 Bilingual Education Downstate - Transitional Bilingual Education 3310			3299									
143     Billingual Ed - Downstate - TPI and TBE     3305       144     Billingual Education Downstate - Transitional Billingual Education     3310	141	Total Career and Technical Education		54,047	0			0				
144 Bilingual Education Downstate - Transitional Bilingual Education 3310	142	BILINGUAL EDUCATION										
144 Billingual Education Downstate - Transitional Billingual Education 3310	143	Bilingual Ed - Downstate - TPI and TBE	3305									
145 Total Bilingual Ed		Bilingual Education Downstate - Transitional Bilingual Education	3310									
1 to Total Dillingual Ed	145	Total Bilingual Ed		0				0				

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

	l A	В	С	D	E	F	G	Н		1	K
1	A	В	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	` ,	(70) Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	68,951				Security				
147	School Breakfast Initiative	3365	00,551								
148		3370	58,615								
149		3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				2,692,505					
153	Transportation - Special Education	3510				1,264,269					
154		3599									
155			0	0		3,956,774	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	92,711								
159	Early Childhood - Block Grant	3705	2,789,507			51,210					
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165		3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	144,862								
169			3,840,276	0	0	4,007,984	0	0	0	0	0
170	Total Receipts from State Sources	3000	54,974,702	2,500,000	0	4,007,984	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009									
174											
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178		4050									
179		4060									
400	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									
180											
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-49	99)	0	0		0	0	0			0
182											
183											
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

	A	В	С	D	E	F	G	Н	ı	ı	К
1	Λ	ט	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
<u> </u>	Description (n. 1991)		(10)		(30)	(+0)	Municipal	(00)	(70)	(30)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	2,678,192								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	1,524,284								
194	Summer Food Service Program	4225	233,212								
195	Child Adult Care Food Program	4226	44,610								
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299	1,425								
198	Total Food Service		4,481,723				0				
199	TITLE I										
200	Title I - Low Income	4300	6,188,779			87,466					
201	Title I - Low Income - Neglected, Private	4305	13,189								
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	1,430,878	_							
204	Total Title I		7,632,846	0		87,466	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	114,132								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	2,563,097								
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630 4699									
216 217	Fed - Spec Education - IDEA - Other (Describe & Itemize)  Total Federal - Special Education	4099	2,677,229	0		0	0				
-			2,077,229	0		0					
218	CTE - PERKINS	4770									
219 220	CTE - Perkins - Title IIIE - Tech Prep	4770									
221	CTE - Other (Describe & Itemize)  Total CTE - Perkins	4799	0	0			0				
222	Federal - Adult Education	4810	U	0			0				
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									

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

	A	В	С	D	Е	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902	65,341								
255	Title III - Immigrant Education Program (IEP)	4905	5,158								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	18,458								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	322,492								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	107,988								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	72,106								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		15,383,341	0	0	87,466	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	15,383,341	0	0	87,466	0	0	0	0	0
268	Total Direct Receipts/Revenues		94,328,783	5,950,813	8,311,196	5,485,456	4,114,068	139,919	375,504	2,968,816	390,029

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

	A	В	С	D	E	F	G	Н	1	, 1	К	
1	n	_ u	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
_	NSTRUCTION (ED)	1000										
5	Regular Programs	1100	20,207,501	6,033,225	515,147	1,198,680	46,464	11,530	185,152		28,197,699	29,523,030
6	Tuition Payment to Charter Schools	1115	20,207,301	0,033,223	3,491,195	1,130,000	40,404	11,550	103,132		3,491,195	3,300,000
7	Pre-K Programs	1125	1,476,244	481,050	9,756	117,156			15,616		2,099,822	2,504,984
8	Special Education Programs (Functions 1200-1220)	1200	4,535,157	1,237,604	179,080	57,095		43,333	20,020		6,052,269	5,726,552
9	Special Education Programs Pre-K	1225			,	,		,			0	
10	Remedial and Supplemental Programs K-12	1250	2,747,827	872,146	76,614	699,782	5,760	3,121	113,538		4,518,788	5,092,405
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	161,017	39,297		6,462	3,299		2,719		212,794	196,358
14	Interscholastic Programs	1500	809,693	50,174	101,840	105,240	17,211	19,641	11,482		1,115,281	1,338,454
15	Summer School Programs	1600	87,533	1,313							88,846	50,750
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	64,480	964	396	2,965		90			68,895	126,510
18	Bilingual Programs	1800	242,087	72,877	1,242	4,733					320,939	329,575
19	Truant Alternative & Optional Programs	1900	911,074	273,976	15,029	42,919					1,242,998	1,231,761
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 29	Interscholastic Programs - Private Tuition	1918									0	
30	Summer School Programs - Private Tuition  Gifted Programs - Private Tuition	1919 1920									0	
31	Bilingual Programs - Private Tuition	1920									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Total Instruction 10	1000	31.242.613	9.062.626	4.390.299	2.235.032	72.734	77,715	328.507	0	47,409,526	49,420,379
-	SUPPORT SERVICES (ED)	2000	31,242,013	3,002,020	4,330,233	2,233,032	72,734	77,713	320,307	-	47,403,320	45,420,575
_		2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,308,467	338,726	7,933	2,006				5,000	1,662,132	2,026,384
37	Guidance Services	2120	1,138,568	270,426	(74,584)	(34,948)					1,299,462	1,499,955
38	Health Services	2130	713,553	255,060	6,469	11,928					987,010	1,087,596
39 40	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services Other Support Services - Public (Persylle & Itamiza)	2150	222 740	01 400	12 200	4 222					422.771	E24 020
41	Other Support Services - Pupils (Describe & Itemize)  Total Support Services - Pupils	2190 2100	333,749 3,494,337	81,400 945,612	13,399 (46,783)	4,223 (16,791)	0	0	0	5,000	432,771 4,381,375	534,028 5,147,963
_	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2100	3,434,337	343,012	(40,763)	(10,791)	0	0	U	3,000	4,301,373	3,147,303
43		2240	4.075.575	222.5=	244.00-	21.25		2.2	2 7 1		2 224 22	10:7-55
44	Improvement of Instruction Services	2210	1,076,673	238,677	641,396	31,037	7,500	3,000	2,748	F0.1	2,001,031	1,847,522
45	Educational Media Services	2220	1,105,300	323,271	56,860	32,083			219,318	521	1,737,353	1,534,740
46 47	Assessment & Testing	2230 2200	1,122 2,183,095	561,965	139,570 837,826	7,716 70,836	7,500	3,000	222,066	521	148,425 3,886,809	227,062 3,609,324
_	Total Support Services - Instructional Staff	2200	2,163,093	301,363	637,820	70,830	7,300	3,000	222,000	321	3,000,009	3,009,324
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	14,520	245.00-	497,817	6,696		17,119		2.22	536,152	611,591
50	Executive Administration Services	2320	693,471	216,230	15,243	19,332		782		31,204	976,262	980,065
51	Special Area Administration Services	2330	289,189	93,158	831	1,224			999	73	385,474	359,192
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	997,180	309,388	513,891	27,252	0	17,901	999	31,277	1,897,888	1,950,848
	**											

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

	A	В	С	D	Е	F	G	Н	I I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	4,637,408	1,147,465	93,976	63,213	7,508	11,418	5,433	1,894	5,968,315	6,269,725
56	Other Support Services - School Admin (Describe & Itemize)	2490	379,482	133,743							513,225	428,240
57	Total Support Services - School Administration	2400	5,016,890	1,281,208	93,976	63,213	7,508	11,418	5,433	1,894	6,481,540	6,697,965
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	223,210	41,926		5,085					270,221	271,725
60	Fiscal Services	2520	502,654	80,422	114,852	9,098	16,597				723,623	939,425
61	Operation & Maintenance of Plant Services	2540	3,417,652	691,809	180,213	12,809		238	2,206	7,712	4,312,639	4,370,521
62	Pupil Transportation Services	2550	37,211	16,419							53,630	38,795
63	Food Services	2560	2,381		3,073,024	104,631	88,854		30,177		3,299,067	4,279,465
64	Internal Services	2570	448,431	78,234	3,837	22,670		255		1,807	555,234	526,500
65	Total Support Services - Business	2500	4,631,539	908,810	3,371,926	154,293	105,451	493	32,383	9,519	9,214,414	10,426,431
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	240,173	8,056	124,525	1,028					373,782	322,794
69	Information Services	2630	155,143	19,960	52,964	11,085		518	4,558		244,228	416,875
70	Staff Services	2640	385,996	104,551	154,367	27,572		9,947			682,433	698,915
71	Data Processing Services	2660	547,768	115,853	1,013,196	1,513,798	422,825	25,076	218,050	5,954	3,862,520	3,806,002
72	Total Support Services - Central	2600	1,329,080	248,420	1,345,052	1,553,483	422,825	35,541	222,608	5,954	5,162,963	5,244,586
73	Other Support Services (Describe & Itemize)	2900	62,778	31,862		830					95,470	79,690
74	Total Support Services	2000	17,714,899	4,287,265	6,115,888	1,853,116	543,284	68,353	483,489	54,165	31,120,459	33,156,807
75	COMMUNITY SERVICES (ED)	3000	1,117,101	191,827	53,604	31,724		75	851		1,395,182	1,654,388
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			12,375					-	12,375	40,000
80	Payments for Adult/Continuing Education Programs	4130			12,373					-	0	40,000
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	25,560
84	Total Payments to Other Govt Units (In-State)	4100			12,375			0			12,375	65,560
85	Payments for Regular Programs - Tuition	4210						35,560		=	35,560	50,000
86	Payments for Special Education Programs - Tuition	4220						10,048,454		=	10,048,454	9,606,975
87	Payments for Adult/Continuing Education Programs - Tuition	4230						-,, -		=	0	.,,.
88	Payments for CTE Programs - Tuition	4240						476,100		=	476,100	425,000
89	Payments for Community College Programs - Tuition	4270						54,612		=	54,612	33,000
90	Payments for Other Programs - Tuition	4280								=	0	
91	Other Payments to In-State Govt Units	4290								=	0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						10,614,726			10,614,726	10,114,975
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		4340								=	0	
97	Payments for CTE Programs - Transfers  Payments for Community College Program - Transfers	4340								=	0	
98		4370								-		
	Payments for Other Programs - Transfers										0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	_
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			12.27			40.044.77			0	40 402 525
102	Total Payments to Other Govt Units	4000			12,375			10,614,726			10,627,101	10,180,535
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	В	С	D	Е	F	G	Н	1	1	К	
1	A	Ь	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		50,074,613	13,541,718	10,572,166	4,119,872	616,018	10,760,869	812,847	54,165	90,552,268	94,412,109
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	s									3,776,515	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			44,342	33,683					78,025	133,000
124	Operation & Maintenance of Plant Services	2540	2,473,195	458,290	624,690	2,172,461	133,274	2,138	61,991	2,556	5,928,595	6,059,065
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,473,195	458,290	669,032	2,206,144	133,274	2,138	61,991	2,556	6,006,620	6,192,065
128	Other Support Services (Describe & Itemize)	2900		,			,		,	,	0	, ,
129	Total Support Services	2000	2,473,195	458,290	669,032	2,206,144	133,274	2,138	61,991	2,556	6,006,620	6,192,065
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		2,473,195	458,290	669,032	2,206,144	133,274	2,138	61,991	2,556	6,006,620	6,192,065
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditure	es									(55,807)	
153												

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

	Λ	В	С	D	E	F	G	ш		, 1	К	1 1
1	A	P	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
-	Description (Enter Whole Dollars)		(100)	Employee	Purchased	Supplies &	(300)	(000)	Non-Capitalized	Termination	(900)	
2	Description (Litter Whole Dollars)	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)				33.1133							
	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
	Payments for Regular Programs	4110									0	
	Payments for Special Education Programs	4120									0	
	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000									İ	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,570,179			3,570,179	3,575,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) 11							8,805,000			8,805,000	17,850,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			739,790			105,618			845,408	5,000
172	Total Debt Services	5000			739,790			12,480,797			13,220,587	21,430,000
	PROVISION FOR CONTINGENCIES (DS)	6000			755,750			12,100,737			13,220,307	21) 150,000
174	Total Disbursements/ Expenditures				739,790			12,480,797			13,220,587	21,430,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	es .			733,730			12,400,737			(4,909,391)	21,430,000
176											(1,505,551)	
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	117,531	19,841	4,619,405	9,139					4,765,916	6,645,052
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	117,531	19,841	4,619,405	9,139	0	0	0	0	4,765,916	6,645,052
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

	A	В	С	D	E	F	G	Н	1 1	1	К	1
1	Α		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
$\vdash$	Description (Enter Whole Dollars)			Employee	Purchased	Supplies &			Non-Capitalized	Termination	(550)	
2	Description (Litter whole bollars)	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
	PEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) 11										0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
208	Total Debt Services	5000						0			0	0
	ROVISION FOR CONTINGENCIES (TR)	6000						0			U	0
209 210	Total Disbursements/ Expenditures	6000	117,531	19,841	4,619,405	9,139	0	0	0	0	4.705.040	6,645,052
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditur	oc.	117,531	19,841	4,619,405	9,139	U	U	U	U	4,765,916	6,645,052
211 212	Excess (Dentiency) of Receipts/Revenues Over Disbursements/Experiorum	C3									719,540	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR	2/55)										
	NSTRUCTION (MR/SS)	1000										
214 I				274 205							274 205	205 205
216	Regular Programs	1100 1125	-	371,385							371,385	396,395
217	Pre-K Programs Special Education Programs (Functions 1200-1220)	1200		120,692 703,128							120,692 703,128	138,050 706,090
218	Special Education Programs - Pre-K	1225		703,126							703,128	706,090
219	Remedial and Supplemental Programs - K-12	1250		198,299							198,299	243,275
220	Remedial and Supplemental Programs - Pre-K	1275		130,233							0	243,273
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		2,241							2,241	2,180
223	Interscholastic Programs	1500		57,336							57,336	53,875
224	Summer School Programs	1600		1,249							1,249	730
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		939							939	2,320
227	Bilingual Programs	1800		3,306							3,306	3,440
228	Truants' Alternative & Optional Programs	1900		36,306							36,306	33,270
229	Total Instruction	1000		1,494,881							1,494,881	1,579,625
230	UPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		84,435							84,435	91,711
233	Guidance Services	2120		50,333							50,333	51,600
234	Health Services	2130		96,602							96,602	106,505
235	Psychological Services	2140									0	
236	Speech Pathology & Audiology Services	2150									0	
237	Other Support Services - Pupils (Describe & Itemize)	2190		56,381							56,381	68,548
238	Total Support Services - Pupils	2100		287,751							287,751	318,364
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		21,747							21,747	30,830
241	Educational Media Services	2220		159,730							159,730	164,320
242 243	Assessment & Testing	2230		191 402							15	20
	Total Support Services - Instructional Staff	2200		181,492							181,492	195,170
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		2,271							2,271	2,325
246	Executive Administration Services	2320		36,930							36,930	32,650

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

	A	В	С	D	E	F	G	Н		J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
247	Service Area Administrative Services	2330		29,928							29,928	21,500
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		58							58	60
253	Judgment and Settlements	2366									0	
05.4	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367										
254	Reduction			90,522							90,522	96,775
255	Reciprocal Insurance Payments	2368									0	
256 257	Legal Services	2369		159,709							0 159,709	153,310
	Total Support Services - General Administration	2300		159,709							159,709	155,510
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		296,848							296,848	296,405
260	Other Support Services - School Administration (Describe & Itemize)	2490		5,148							5,148	4,525
261	Total Support Services - School Administration	2400		301,996							301,996	300,930
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		10,851							10,851	10,955
264	Fiscal Services	2520		92,267							92,267	89,790
265	Facilities Acquisition & Construction Services	2530		1,485							1,485	
266	Operation & Maintenance of Plant Services	2540		1,117,002							1,117,002	1,095,205
267	Pupil Transportation Services	2550		11,421							11,421	9,920
268	Food Services	2560		439							439	
269	Internal Services	2570		85,769							85,769	72,300
270	Total Support Services - Business	2500		1,319,234							1,319,234	1,278,170
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620		44,873							44,873	40,225
274	Information Services	2630		29,345							29,345	39,455
275	Staff Services	2640		45,808							45,808	45,605
276	Data Processing Services	2660		99,119							99,119	98,725
277	Total Support Services - Central	2600		219,145							219,145	224,010
278	Other Support Services (Describe & Itemize)	2900		3,061							3,061	740
279	Total Support Services	2000		2,472,388							2,472,388	2,470,694
280	COMMUNITY SERVICES (MR/SS)	3000		179,328							179,328	161,195
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
	DEBT SERVICES (MR/SS)	5000										
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
287		5440										
288	Tax Anticipation Warrants	5110									0	
289 290	Tax Anticipation Notes  Corporate Personal Prop. Repl. Tax Anticipation Notes	5120 5130									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140										
291	State Aid Anticipation Certificates Other (Describe & Itemize)	5140									0	
292	Total Debt Services - Interest	5000						0			0	0
	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0	0
		6000		4.446.507							4446.505	4 244 54
295	Total Disbursements/Expenditures			4,146,597				0			4,146,597	4,211,514
296 297	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	5									(32,529)	
231												

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

	Δ	В	С	D	F	F	G	Н			V	
1	A	В	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
	Description (5.1. What D. H)		(100)				(500)	(600)	. ,	` '	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	CO CARITAL PROJECTS (CD)			Delicits	Services	iviateriais			Equipment	Delicito		
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			11,118,911	374,603			65,996		11,559,510	10,610,200
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	11,118,911	374,603	0	0	65,996	0	11,559,510	10,610,200
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			_						0	_
310	Total Payments to Other Govt Units	4000			0			0			0	0
	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	11,118,911	374,603	0	0	65,996	0		10,610,200
313 314	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	S									(11,419,591)	
	70 - WORKING CASH (WC)											
315 316	70 - WORKING CASH (WC)											
317	80 - TORT FUND (TF)											
	SUPPORT SERVICES - GENERAL ADMINISTRATION											
318 319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			250,262						250,262	1,015,000
321	Unemployment Insurance Payments	2363			7,092						7,092	50,000
322	Insurance Payments (Regular or Self-Insurance)	2364			350,267						350,267	325,000
323	Risk Management and Claims Services Payments	2365	4,058	741	550,207						4,799	4,805
324	Judgment and Settlements	2366	,,,,,								0	,
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367										
325	Reduction		554,907	128,175	495,305						1,178,387	872,850
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371			179,650						179,650	95,000
329 330	Vehicle Insurance (Transporation)	2372 2000	EE9 06E	128,916	10,317	0	0	0	0	0	10,317	10,000
331	Total Support Services - General Administration  PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	558,965	120,910	1,292,893	U	U	U	U	U	1,980,774	2,372,655
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
	DEBT SERVICES (TF)	5000										
	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
336 337		E110										
338	Tax Anticipation Warrants  Corporate Personal Prop. Repl. Tax Anticipation Notes	5110 5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									0	U
341	Total Disbursements/Expenditures	0000	558,965	128,916	1,292,893	0	0	0	0	0	1,980,774	2,372,655
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	s	336,903	120,910	1,232,093	U	U	U	U	0	988,042	2,372,033
0-0		-									300,042	

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

	A	В	С	D	E		G	Н	1	1	l K	
1	<u> </u>	В	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
<u> </u>	Description (Enter Whole Dollars)		(100)	Employee	Purchased	Supplies &	(500)	(666)	Non-Capitalized	Termination	(500)	
2	Description (enter whole bollars)	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	7,366		1,155,205						1,162,571	9,531,500
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	7,366	0	1,155,205	0	0	0	0	0	1,162,571	9,531,500
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	7,366	0	1,155,205	0	0	0	0	0	1,162,571	9,531,500
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
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			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
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	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		7,366	0	1,155,205	0	0	0	0	0	1,162,571	9,531,500
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditur	es									(772,542)	

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	A	В	С	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	17,297,684		17,297,684	17,353,541	17,353,541
5	Operations & Maintenance	3,365,167		3,365,167	3,376,175	3,376,175
6	Debt Services **	3,000,386		3,000,386	3,143,624	3,143,624
7	Transportation	1,346,067		1,346,067	1,350,470	1,350,470
8	Municipal Retirement	1,445,676		1,445,676	2,354,612	2,354,612
9	Capital Improvements	0		0		0
10	Working Cash	336,518		336,518	337,618	337,618
11	Tort Immunity	2,902,796		2,902,796	2,750,435	2,750,435
12	Fire Prevention & Safety	336,518		336,518	337,618	337,618
13	Leasing Levy	336,518		336,518	337,618	337,618
14	Special Education	269,216		269,216	270,094	270,094
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,408,114		2,408,114	1,854,871	1,854,871
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	33,044,660	0	33,044,660	33,466,676	33,466,676
20 21 22	<ul> <li>* The formulas in column B are unprotected to be overidden w</li> <li>** All tax receipts for debt service payments on bonds must be referenced.</li> </ul>					

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	A	В	С	D	E	F	G	Н		J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO	OTES (CPPRT)								
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6					l .	0				
7	Educational Fund Operations & Maintenance Fund					0				
8						0				
9	Debt Services - Construction  Debt Services - Working Cash					0				
10	Debt Services - Working Cash					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
13 14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
	TAX ANTICIPATION NOTES (TAN)					0				
16					I					
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20 21	Other - (Describe & Itemize)					0				
	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportatio	n Funds)				0				
24 25	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
20	<u> </u>				1					
29	SCHEDULE OF LONG-TERM DEBT									
29						Issued		Retired		Amount to be Provided
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	for Payment on Long- Term Debt
31	General Obligation Bonds	10/01/11	70,920,000	6				1,305,000	62,295,000	60,176,477
32	QZAB Series 2011	11/03/11	4,675,000	6					4,675,000	4,516,013
	General Obligation/Working Cash Bonds	07/30/13	7,000,000	1	,,			5,335,000	1,665,000	1,608,377
34	General Obligation/Refunding Bonds Working Cash	07/30/13 12/01/17	1,995,000 2,204,000	3				1,050,000 1,115,000	0	0
36	General Obligation Bonds	12/01/17	9,110,000	1		9,110,000		1,113,000	9,110,000	8,800,188
37	General Obligation Bonds	05/20/20	31,235,000	4		31,235,000			31,235,000	30,172,763
38	General Obligation/Refunding Bonds	05/20/20	4,985,000	3		4,985,000			4,985,000	4,815,470
39									0	
40	General Obligation/Refunding Bonds								0	
41									0	
42									0	
43									0	
44									0	
45									0	
40									0	
48									0	
49			132,124,000		77,440,000	45,330,000	0	8,805,000	113,965,000	110,089,288
50	a production of delectronical according to 1990 at 199				.,,,,,,,,,,	.5,555,500		5,555,566		
43 44 45 46 47 48 49 51 52 53 54	Each type of debt issued must be identified separately with the amount:									
52	Working Cash Fund Bonds     Funding Ponds		ety, Environmental and Energy	y Bonds	7. Other					
54	Funding Bonds     Refunding Bonds	<ol> <li>Tort Judgment Bo</li> <li>Building Bonds</li> </ol>	uius		8. Other 9. Other					
33	5. Neterialing bonds	o. Dununig Dunus			5. Other					

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

	A B C D E	F	G	Н		J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation  Taxes b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019					2,357,755	
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		268,666			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500		613			
7	Drivers' Education Fees	10-1970					16,971
8	School Facility Occupation Tax Proceeds	30 or 60-1983				5,277,863	
9	Driver Education	10 or 20-3370					58,615
10	Other Receipts (Describe & Itemize)			332			
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		0	269,611	0	5,277,863	75,586
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		269,611			75,586
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200				3,252,800	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				1,305,000	
20	Debt Services Other (Describe & Itemize)	30-5400					
21	Total Debt Services					4,557,800	
22	Other Disbursements (Describe & Itemize)						
23	Total Disbursements		0	269,611	0	4,557,800	75,586
24	Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	3,077,818	0
25	Reserved Fund Balance	714					
26	Unreserved Fund Balance	730	0	0	0	3,077,818	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>						
29 30	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9	9-103?					
31	If yes, list in the aggregate the following:	Total Claims Payments:					
32		Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enti	er total dollar amount for each	category.				
35	Expenditures:						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						
38	Insurance (Regular or Self-Insurance)						
39	Risk Management and Claims Service						
40	Judgments/Settlements						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
44	Principal and Interest on Tort Bonds						
	2						
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in a						
47 48	in those other funds that are being spent down. Cell G6 above should include interest earning:  b 55 ILCS 5/5-1006.7	s only from these restricted for	t minumity monies and only	y ii reported in a fund <u>other</u>	Litari Tort Immunity Fund	I (OU).	
48	I <sup>9</sup> 55 II CS 5/5-1006 7						

Print Date: 11/30/2020

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	Α	В	С	D	Е	F	G	Н	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AN	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION										
2	Description of Assets (Enter Whole Dollars)  Cost Acct # Beginning July 1, 2019		Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020	
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	1,979,076			1,979,076						1,979,076
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	152,761,255	12,727,979		165,489,234	50	39,482,304	2,569,174		42,051,478	123,437,756
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,596,527			2,596,527	20	2,427,534	8,406		2,435,940	160,587
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	27,318,443			27,318,443	10	25,911,923	233,430		26,145,353	1,173,090
13	5 Yr Schedule	252	6,972,565	749,292		7,721,857	5	5,604,153	562,231		6,166,384	1,555,473
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	191,627,866	13,477,271	0	205,105,137		73,425,914	3,373,241	0	76,799,155	128,305,982
17	Non-Capitalized Equipment	700				940,834	10		94,083			
18	Allowable Depreciation								3,467,324			

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A	В	С	D	E F
A				
1	ESTIMATED OPERATING EXPENSE PE		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2		This schedule	e is completed for school districts only.	
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
6		0	PERATING EXPENSE PER PUPIL	
7 EXPENDITURES:		<u> </u>	PERATING EXPENSE PER POPIL	
8 ED	Expenditures 15-22, L114		Total Expenditures	\$ 90,552,26
9 о&м	Expenditures 15-22, L151		Total Expenditures	6,006,62
10 DS	Expenditures 15-22, L174		Total Expenditures	13,220,58
11 TR 12 MR/SS	Expenditures 15-22, L210 Expenditures 15-22, L295		Total Expenditures Total Expenditures	4,765,91 4,146,59
13 TORT	Expenditures 15-22, L295 Expenditures 15-22, L342		Total Expenditures  Total Expenditures	1,980,77
14			Total Expenditures	\$ 120,672,76
16 LESS RECEIPTS/REVENUES O	OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULA	R K-12 PROGRAM:	
18 TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$
19 TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	(
20 TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	(
21 TR 22 TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	
23 TR	Revenues 9-14, L50 Col F Revenues 9-14, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (In State)	
24 TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	
25 TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	(
26 TR 27 TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
27 TR 28 TR	Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (Out of State)	
29 O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	
30 о&м-тr	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	(
31 0&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	
32 O&M-TR 33 O&M	Revenues 9-14, L212, Col D,F Revenues 9-14, L222, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	
34 ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	2,084,206
35 ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	
36 ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	(
37 ED 38 ED	Expenditures 15-22, L12, Col K - (G+I) Expenditures 15-22, L15, Col K - (G+I)	1300 1600	Adult/Continuing Education Programs Summer School Programs	88,846
39 ED	Expenditures 15-22, L13, Col K - (G+I)	1910	Pre-K Programs - Private Tuition	00,040
40 ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	(
41 ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	
42 ED 43 ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	
44 ED	Expenditures 15-22, L24, Col K Expenditures 15-22, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition	
45 ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	
46 ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	
47 ED 48 ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	
49 ED	Expenditures 15-22, L29, Col K Expenditures 15-22, L30, Col K	1919 1920	Summer School Programs - Private Tuition Gifted Programs - Private Tuition	
50 ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	
51 <sub>ED</sub>	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	(
52 ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	1,394,331
53 ED 54 ED	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4000	Total Payments to Other Govt Units Capital Outlay	10,627,103 616,018
55 ED	Expenditures 15-22, L114, Col G		Non-Capitalized Equipment	812,847
56 о&м	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	(
57 0&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	
58 0&м 59 0&м	Expenditures 15-22, L151, Col G Expenditures 15-22, L151, Col I	-	Capital Outlay	133,274 61,99
60 DS	Expenditures 15-22, L151, Col I Expenditures 15-22, L160, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units	61,99
61 ps	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	8,805,000
62 TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	
63 TR 64 TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	
65 TR	Expenditures 15-22, L206, Col K Expenditures 15-22, L210, Col G	5300	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay	
66 TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	
67 MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	120,69
68 MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	
69 MR/SS 70 MR/SS	Expenditures 15-22, L220, Col K Expenditures 15-22, L221, Col K	1275 1300	Remedial and Supplemental Programs - Pre-K Adult/Continuing Education Programs	-
70 MR/SS 71 MR/SS	Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1600	Summer School Programs	1,24
72 MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	179,32
73 MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	
74 Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	
75 Tort 76 Tort	Expenditures 15-22, L342, Col G Expenditures 15-22, L342, Col I	-	Capital Outlay Non-Capitalized Equipment	
77	Experiorcines 15-22, L542, COLI		Total Deductions for OEPP Computation (Sum of Lines 18 - 7	
78			Total Operating Expenses Regular K-12 (Line 14 minus Line	· ·
79 80	9 Month	ADA from Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-20	
			Estimated OEPP (Line 78 divided by Line 3	79) \$ 11,864.3

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l A	В	Гс	D	E F
		<u> </u>	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2	ESTIMATED OF ENAMING EXILENSE I		e is completed for school districts only.	
~	Charles Day	THIS SCHEUUN	<del></del>	A
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
82			PER CAPITA TUITION CHARGE	
84 LESS OFFSETTING RECEIPTS/R		4444	Door let Tours Front for a Double (15 Code)	4044
86 TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$ 4,014
87 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
88 TR 89 TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
90 TR	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	0
91 TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	C
92 TR 93 TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Sources (In State)	0
94 TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (In State)	0
95 ED	Revenues 9-14, L75, Col C	1600	Total Food Service	48,266
96 ED-0&M 97 ED	Revenues 9-14, L82, Col C,D Revenues 9-14, L84, Col C	1700 1811	Total District/School Activity Income Rentals - Regular Textbooks	55,400 85,736
98 ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	03,730
99 ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	415
100 ED 101 ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
102 ED-0&M	Revenues 9-14, L95, Col C,D	1910	Rentals	398,894
103 ED-0&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	180,289
104 ED-0&M-DS-TR-MR/SS 105 ED	Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L106, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	46,302
106 ED-0&M-TR	Revenues 9-14, L100, Col C Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	631,583
107 ED-0&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	54,047
108 ED-MR/SS 109 ED	Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	68,951
110 ED-0&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
111 ED-0&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	58,615
112 ED-0&M-TR-MR/SS 113 ED	Revenues 9-14, L155, Col C,D,F,G Revenues 9-14, L156, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	3,956,774
114 ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	C
115 ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	92,711
116 ED-0&M-TR-MR/SS 117 ED-0&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G Revenues 9-14, L161, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	0
118 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
119 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
120 ED-TR 121 0&M	Revenues 9-14, L164, Col C,F Revenues 9-14, L167, Col D	3815 3925	State Charter Schools School Infrastructure - Maintenance Projects	0
122 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	144,862
123 ED 124 ED-0&M-TR-MR/SS	Revenues 9-14, L177, Col C Revenues 9-14, L181, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
125 ED-0&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	
126 ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	4,481,723
127 ED-0&M-TR-MR/SS 128 ED-0&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G Revenues 9-14, L209, Col C,D,F,G	4300 4400	Total Title I Total Title IV	7,720,312
129 ED-0&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,563,097
130 ED-0&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
131 ED-0&M-TR-MR/SS 132 ED-0&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
133 ed-0&m-mr/ss	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	C
158 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	C
159 ED 160 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L253, Col C Revenues 9-14, L254, Col C-G,J	4901 4902	Race to the Top  Race to the Top-Preschool Expansion Grant	65,341
161 ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	5,158
162 ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	18,458
163 ED-0&M-TR-MR/SS 164 ED-0&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G Revenues 9-14, L258, Col C,D,F,G	4920 4930	McKinney Education for Homeless Children  Title II - Eisenhower Professional Development Formula	
165 ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	322,492
166 ED-0&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
167 ed-0&m-tr-mr/ss 168 ed-0&m-tr-mr/ss	Revenues 9-14, L261, Col C,D,F,G Revenues 9-14, L262, Col C,D,F,G	4981 4982	State Assessment Grants Grant for State Assessments and Related Activities	
169 ed-0&m-tr-mr/ss	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	107,988
170 ED-0&M-TR-MR/SS 171 ED-0&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G Revenues 9-14, L265, Col C,D,F,G	4992 4998	Medicaid Matching Funds - Fee-for-Service Program  Other Restricted Revenue from Federal Sources (Describe & Itemize)	72,106
172 ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	2,576,229
173 177 175 175	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	56,759
175			Total Deductions for PCTC Computation Line 85 through Line 173	\$ 23,816,522
176			Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	71,931,357
177 178			Total Depreciation Allowance (from page 26, Line 18, Col I)  Total Allowance for PCTC Computation (Line 176 plus Line 177)	3,467,324
179	9 Month	ADA from Avera	ige Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	
180		-	Total Estimated PCTC (Line 178 divided by Line 179)	
181				
	change based on the data provided. The final amour		ted by ISBE rulation Details. Open Excel file and use the amount in column X for the selected district.	
		-	ducation Details. Open Excel file and use the amount in column x for the selected district.	
185			•	
86 Evidence Based Funding L	ink: https://www.isbe.net/Pages/ebfdistribution	.aspx		

Fund-Function-

Object Chart

Indirect Cost Plan

(double click to

\_\_\_\_\_view) \_\_\_\_\_ (double click) \_

#### Illinois State Board of Education School Business Services Department

#### **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. Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

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

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

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

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)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Tort-General Administration-Purchased Service	80-2300-300	Alliance Illinois	9,600	9,600	0
Transport-Pupil Transportation Services-Purchased Service	40-2550-300	Alltown Bus Company, LLS	4,275,219	25,000	4,250,219
Ed-Food Service-Purchased Service	10-2560-300	Aramark School Support Services	3,056,221	25,000	3,031,221
Ed-Instruction-Purchased Service	10-1000-300	Robertson Charter School	3,491,195	25,000	3,466,195
Ed-Instruction-Supply	10-1000-400	Apple Computer, Inc.	235,992	25,000	210,992
Ed-Data Processing-Purchased Service	10-2660-300	Apple Computer, Inc.	50,747	25,000	25,747
Ed-Data Processing-Supply	10-2660-400	Apple Computer, Inc.	35,983	25,000	10,983
Ed-Data Processing-Purchased Service	10-2660-300	Apple Financial	71,260	25,000	46,260
Ed-Data Processing-Supply	10-2660-400	Apple Financial	970,200	25,000	945,200
Ed-Instruction-Supply	10-1000-400	Asset Genie	1,232	1,232	0
Ed-Data Processing-Purchased Service	10-2660-300	Asset Genie	565	565	0
Ed-Data Processing-Supply	10-2660-400	Asset Genie	286,402	25,000	261,402
O&M-Oper & Maint Plan Services-Purchased Service	20-2540-300	BLDD Architects	4,741	4,741	0
Ed-Instructional Staff-Purchased Service	10-2200-300	Consortium for Educational Change	188,000	25,000	163,000
O&M-Oper & Maint Plant Services-Purchased Service	20-2540-300	EL Pruitt Co	367,088	25,000	342,088
Ed-Instruction-Purchased Service	10-1000-300	Health Services Consultants Inc.	160,075	25,000	135,075
Ed-Instruction-Purchased Service	10-1000-300	Houghton Mifflin Harcourt	8,400	8,400	0
Ed-Instruction-Supply	10-1000-400	Houghton Mifflin Harcourt	406,174	25,000	381,174
Ed-Instructional Staff-Purchased Service	10-2200-300	Houghton Mifflin Harcourt	118,333	25,000	93,333
O&M-Oper & Maint Plan Services-Purchased Service	20-2540-300	Kinney Constrctors Inc.	209,014	25,000	184,014

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)
Ed-Data Processing-Purchased Service	10-2660-300	Presidio Networked Solutions Group LLC	436,944	25,000	
Ed-Data Processing-Supply	10-2660-400	Presidio Networked Solutions Group LLC	196,526	25,000	
Ed-Data Processing-Other	10-2660-600	Presidio Networked Solutions Group LLC	42,509	25,000	
Ed-Instruction-Supply	10-1000-400	Sunrise Hitek Group	31,450	25,000	6,450
O&M-Oper & Maint Plant Services-Purchased Service	20-2540-300	Weatherproofing Technologies Inc	15,481	15,481	0
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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 deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
Total			14,669,351	40,019	14,154,332

	Α	В	С	D	Е	F	G H
	FSTIMATE	ED INDIRECT COST RATE DATA					
1	LJIIIVIAIL	D INDIRECT COST RATE DATA					
	SECTION I						
3	Financial D	ata To Assist Indirect Cost Rate Determination					
4	(Source docu	ment for the computation of the Indirect Cost Rate is found in the "Expenditu	es 15-22" tab.)				
5	include all ar example, if a salaries are o	EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursen nounts paid to or for other employees within each function that work with spec district received funding for a Title I clerk, all other salaries for Title I clerks per classified as direct costs in the function listed.	ific federal gran	t programs in the same capac	ity as those charged to and re	eimbursed from the same fed	eral grant programs. For
-		rvices - Direct Costs (1-2000) and (5-2000)					
7		of Business Support Services (1-2510) and (5-2510)					
8		rices (1-2520) and (5-2520)					
9		and Maintenance of Plant Services (1, 2, and 5-2540)					
10	Food Serv	ices (1-2560) Must be less than (P16, Col E-F, L63)					
11	Value of C	ommodities Received for Fiscal Year 2020 (Include the value of commodities when	en determining	if a Single Audit is required).	337,499		
12	Internal S	ervices (1-2570) and (5-2570)					
13	Staff Serv	ces (1-2640) and (5-2640)					
14		essing Services (1-2660) and (5-2660)					
	SECTION II						
	Estimated	Indirect Cost Rate for Federal Programs					
17				Restricted	-	Unrestricted	
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	Instruction		1000		48,503,166		48,503,166
	Support Ser	rices:					
21	Pupil		2100		4,669,126		4,669,126
22	Instructio		2200		3,838,735		3,838,735
23	General A		2300		4,037,372		4,037,372
24	School Ad	min	2400		6,770,595		6,770,595
25 26	Business:	of Destruction Color	2540	201.072	0	204 072	0
27		of Business Spt. Srv.	2510	281,072 799,293	0	281,072 799,293	0
28	Fiscal Serv		2520 2540	799,293	-	11,160,765	0
29		laint. Plant Services sportation	2540		11,160,765 4,830,967	11,100,705	4,830,967
30	Food Serv	·	2560		3,180,475		3,180,475
31	Internal S		2570	641.003	3,180,473	641,003	3,180,473
	Central:	J. FIGG.	2370	0-1,003	0	041,003	0
33		of Central Spt. Srv.	2610		0		0
34		h, Dvlp, Eval. Srv.	2620		418,655		418,655
35		on Services	2630		269,015		269,015
36	Staff Serv		2640	728,241	0	728,241	0
37	Data Proc	essing Services	2660	3,320,764	0	3,320,764	0
38	Other:		2900		98,531		98,531
39	Community	Services	3000		1,573,659		1,573,659
	Contracts Pa	id in CY over the allowed amount for ICR calculation (from page 29)			(14,154,332)		(14,154,332)
41	Total			5,770,373	75,196,729	16,931,138	64,035,964
42				Restricte	ed Rate	Unrestrict	ed Rate
43				Total Indirect Costs:	5,770,373	Total Indirect Costs:	16,931,138
44				Total Direct Costs:	75,196,729	Total Direct Costs:	64,035,964
45				= "	7.67%	= 2	6.44%
46							

Print Date: 11/30/2020

{3e529524-ea6d-4f57-83b4-d77fc68572e4}.xlsm

	A B	С	D	Е	F					
1		REPORT O	N SHARED SE	RVICES OR OUTS	OURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)									
3		F	iscal Year End	ing June 30, 2020						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.									
6	complete the following for attempts to improve fiscal efficiency amough shared services or outsourch		-	•						
7			39-055-061	ol District NO.						
					No. of the Lordest college of the Arms (IPA) position to the Later Account.					
8	Check box if this schedule is not applicable	Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,  Cooperative or Shared Service.					
		Teal	Teal		Cooperative of Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget									
	Service or Function (Check all that apply)			Barriers to						
10	·			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	X	X	X	TRS, IMRF					
15	Energy Purchasing		-							
16	Food Services									
17	Grant Writing									
18	Grounds Maintenance Services									
19	Insurance				Duritie Clate Inc. and Constanting					
20	Investment Pools	X	X	X	Prairie State Insurance Cooperative					
21	Legal Services									
22	Maintenance Services									
23	Personnel Recruitment  Professional Development									
25	Shared Personnel									
26	Special Education Cooperatives	Х	X	X	Macon-Piatt Special Education District					
		^		^	IMACOIT-Flatt 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	Χ	X	X	Heartland Technical Academy					
32	All Other Joint/Cooperative Agreements									
33	Other									
34										
35	Additional space for Column (D) - Barriers to Implementation:									
36										
37 38										
40	Additional space for Column (F). Name of LFA.									
41	Additional space for Column (E) - Name of LEA :									
42										
43										
45 46										
47										
47										

#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street Springfield, IL 62777-0001

OF ADMINISTRA	

(Section 17-1.5 of the School Code)

School District Name: Decatur Public School District NO. 61

RCDT Number: 39-055-0610-25

	1								
		Actual	Actual Expenditures, Fiscal Year 2020		Budgeted Expenditures, Fiscal Year 2021				
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund		Total
1. Executive Administration Services	2320	976,262		0	976,262	766,940			766,940
2. Special Area Administration Services	2330	385,474		0	385,474	584,233			584,233
3. Other Support Services - School Administration	2490	513,225		0	513,225	624,305			624,305
4. Direction of Business Support Services	2510	270,221	0	0	270,221	287,820			287,820
5. Internal Services	2570	555,234		0	555,234	534,595			534,595
6. Direction of Central Support Services	2610	0		0	0	0			0
<ol><li>Deduct - Early Retirement or other pension obligations required by s and included above.</li></ol>	tate law				0				0
8. Totals		2,700,416	0	0	2,700,416	2,797,893	0	0	2,797,893
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Ad	tual)								4%

<sup>\*</sup> For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70

#### CERTIFICATION

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

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

Signature of Superintendent		Date					
_	Contact Name (for questions)	Contact Telephone Number					
If line	9 is greater than 5% please check one box below.						
	The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.						
	The district is unable to waive the limitation by board action and will be r Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by		•				
	The district will amend their budget to become in compliance with the lin	nitation.					

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

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

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

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

School District Name:

Decatur Public School District NO. 61

RCDT Number: 39-055-0610-25

			Ho	w Expenditur	es would have	been reporte	d had FY 202:	L Amended Rules b		ented for FY 202(
									Other	
									Function	
									Outside of	Total (Must agree with
	FY 2020	FY 2020 Total	Function	Function	Function	Function	Function		the LAC	Expenditures in column
FY 2020 Tort Fund Expenditures		Expenditure	2320	2330	2490	2510	2570	Function 2610	Functions	E)
P		2,0011						1 411001011 = = = =		-1
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	250,262							250,262	250,262
										·
Unemployment Insurance Payments	2363	7,092							7,092	7,092
Insurance Payments (Regular or Self-Insurance)	2364	350,267							350,267	350,267
Risk Management and Claims Services Payments	2365	4,799							4,799	4,799
Judgment and Settlements	2366	0								0
Educational, Inspectional, Supervisory Services Related to Loss										
Prevention or Reduction	2367	1,178,387							1,178,387	1,178,387
										_
Reciprocal Insurance Payments	2368	0								0
Level Comitee	2250									
Legal Services	2369	0								0
Drawart Ingurance (Buildings & Craunds)	2274	470.650							170.650	470.550
Property Insurance (Buildings & Grounds)	2371	179,650							179,650	179,650
Vehicle Insurance (Transportation)	2372	10,317							10 217	10,317
Totals	23/2		0	0	0	0	0	0	10,317	,
lotais		1,980,774	U	U	U	0	U	U	1,980,774	1,980,774

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

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

<ol> <li>Page 8, Line 80, Other changes in Fund Balance Decrease in Workers' Comp Reserve</li> </ol>	\$	(448,690)
Decrease in Workers Comp Reserve	Ψ	(110,070)
2. Page 10, Line 81, Other District/School Activity Revenue		
Entry fees and guarantees	\$	12,497
. D. 10 T. 100 O.L. T. LE		
3. Page 10, Line 106, Other Local Fees	•	46.202
District Pre-K fees	\$	46,302
4. Page 10, Line 107, Other Local Fees		
Education Fund		
Jury duty	\$	758
Macon County Mental Health Board		59,075
Pay-on-line fees		324
Miscellaneous		7,831
	\$	67,988
5. Page 12, Line 168, Other Restricted Revenue from State Sources		
Community Investment	\$	57,392
After school program	Ψ	79,161
Miscellaneous		8,309
	\$	144,862
6. Page 14, Line 265, Other Restricted Revenues from Federal Sources		
SAMHSA	\$	72,106
a D		
7. Page 15, Line 41, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation	\$	3,504
Crossing Guards	J.	44,249
Security		13,342
Lunch Monitors		371,676
	\$	432,771
8. Page 16, Line 56, Columns 100, 200 Other Support Services - School Admin		
Deans	\$	513,225
a Dece 16 Line 72 Columne 100 200 Other Summer Services		
<ol> <li>Page 16, Line 73, Columns 100, 200 Other Support Services</li> <li>DEA President</li> </ol>	•	05 470
DEA President	\$	95,470

#### 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.
- $^{3}$  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.
- 8 Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness <u>principal only</u>) otherwise reported within the func—e.g. alternate revenue bonds( Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
  - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

	A	В	С	D	E	F					
		FFICIT ANNUAL FINANCE	CIAL DEPORT (AER) CIII	NAMA DV INICODNA A TION							
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION  Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)										
1	1104310113 per miniots sentori code, section 17-1 (103 1263 3/17-1)										
	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit										
	Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.										
2	FY2021 annual buaget to be amenaea to include o	i Dejicit Reduction Plan d	na narrative.								
	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 revenu		· ·								
	fund balance (cell f9). That is, if the ending fund ba			the district must adopt ar	na submit an original budg	get/amended budget					
3	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.										
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.										
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.										
		DEFICIT AFR SUMMA	RY INFORMATION - O	perating Funds Only							
6		(All AFR pages must be c	completed to generate the	e following calculation)							
7	Description  EDUCATIONAL FUND (10)  FUND (20)  OPERATIONS & TRANSPORTATION FUND (40)  WORKING CASH FUND (70)  TOTAL										
8	Direct Revenues	94,328,783	5,950,813	5,485,456	375,504	106,140,556					
9	Direct Expenditures	90,552,268	6,006,620	4,765,916		101,324,804					
10	Difference	3,776,515	(55,807)	719,540	375,504	4,815,752					
11	Fund Balance - June 30, 2019	18,343,693	1,235,457	2,736,640	5,216,695	27,532,485					
12											
13											
		Balanced - no deficit reduction plan is required.									
14											
15											

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

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

#### THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ 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 <u>including footnotes</u> (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 or Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (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))
HE 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



# 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, 2020. 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, 2020.

#### **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, 2020, and have issued our report thereon dated November 25, 2020, 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

Board of Education Decatur School District No. 61

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 November 25, 2020

#### **Decatur School District No. 61**

# Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

#### **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, 2020. 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. <u>ALL</u> 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 <b>COMMODITIES</b> has been included within the AFR on the <b>INDIRECT COSTS</b> page (ICR Computation 29) on Line 1 It <u>should not</u> 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 <b>COMMODITIES</b> .
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <a href="https://harvester.census.gov/facweb/Default.aspx">https://harvester.census.gov/facweb/Default.aspx</a>
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 receive Project year runs from October 1 to September 30, so projects will cross fiscal years  This means that audited year revenues will include funds from both the prior year and current year projects
13. Each CNP project should be reported on a separate line (one line per project year per program)
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
16. Exceptions should result in a finding with Questioned Costs
17. The total value of non-cash <b>COMMODITIES</b> 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 si  Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocatec  Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.
* 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 ISBI  Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <a href="https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx">https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx</a>
* Department of Defense Fresh Fruits and Vegetables (District should track through year)
<ul> <li>The two commodity programs should be reported on separate lines on the SEFA.</li> <li>Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:</li> </ul>
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx  * Amounts verified for Fresh Fruits and Vegetables <u>cash</u> grant program (ISBE code 4240)  CFDA number: 10.582
18. <b>TOTALS</b> have been calculated for Federal revenue and expenditure amounts (Column totals)
19. Obligations and Encumbrances are included where appropriate
20. <b>FINAL STATUS</b> amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> 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 N0. 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
SUN	1MAF	RY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	28.	Audit opinions expressed in opinion letters <b>match</b> opinions reported in Summary.
	29.	<u>All</u> Summary of Auditor Results questions have been answered.
	30.	All tested programs <b>and</b> amounts are listed.
	31.	Correct testing threshold has been entered. (Title 2 CFR §200.518)
Find	lings l	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 formation and statement and
	33.	Finding completed for $\underline{each}$ Significant Deficiency and for $\underline{each}$ 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 finding
		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 <u>and</u> 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
_	ı	- 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 persor

#### Decatur Public School District NO. 61 39-055-0610-25

# RECONCILIATION OF FEDERAL REVENUES Year Ending June 30, 2020

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

#### **TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 15,470,807
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities ICR Computation 30, Line 11	Account 2200	337,499
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 15,808,306
ADJUSTMENTS TO AFR FEDERAL REVENUE A	AMOUNTS:	
Reason for Adjustment:		 
ADJUSTED AFR FEDERAL REVENUES		\$ 15,808,306
Total Current Year Federal Revenues Reporte Federal Revenues	ed on SEFA: Column D	\$ 15,808,306
Adjustments to SEFA Federal Revenues:		
Reason for Adjustment:		
	ADJUSTED SEFA FEDERAL REVENUE:	\$ 15,808,306
	DIFFERENCE:	\$ -

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/I	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
US Department of Education										0	
Pass Through Illinois State Board of Education										0	
IASA - Title I - Low Income	84.010A	20-4300-00		5,139,152			5,704,750	29,164		5,704,750	7,206,440
		19-4300-00	5,809,630	1,137,093	6,100,472	187,224	538,828	192,974		6,639,300	7,441,573
										0	
IASA - Title 1 - Low Income - Neg. & Del.	84.010A	20-4305-00			-	-				0	74,402
Private Institutions		19-4305-00	90,042	13,189	103,231	-				103,231	128,552
Title I - School Improvement and Accountability	84.010A	20-4331-00		290,444			350,415	35,424		350,415	871,294
		19-4331-00	464,295	1,140,434	718,880	13,200	885,849			1,604,729	1,779,808
Total CFDA #84.010A and Title I Cluster			6,363,967	7,720,312	6,922,583	200,424	7,479,842	257,562		14,402,425	17,502,069
										0	
ESEA - Title II - Teacher Quality	84.367A	20-4932-00		202,620		-	293,281			293,281	899,266
		19-4932-00	475,619	119,872	505,981	6,000	89,510	3,000		595,491	914,416
Total CFDA #84.376A			475,619	322,492	505,981	6,000	382,791	3,000		888,772	1,813,682
										0	
Elementary and Secondary Education Relief Fund (COVID-19)	84.425D	20-4998-00					69,320			69,320	4,978,785
										0	

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

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

<sup>&</sup>lt;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>&</sup>lt;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.

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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/	Disbursements 4				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(I)
Preschool Expansion Grant	84.419B	19-4902-00	515,875	65,341	546,739		34,477			581,216	738,998
										0	
Total CFDA #84.419B			515,875	65,341	546,739		34,477			581,216	738,998
										0	
Title III - Lang Inst Program - Limited English (LIPLEP)	84.365A	20-4909-00		1,060			3,503			3,503	20,814
		19-4909-00	4,956	17,398	18,160		4,194			22,354	27,568
			4,956	18,458	18,160		7,697			25,857	48,382
										0	
Title III - Immigrant Education Program - IEP	84.365A	20-4905-00		716			716			716	719
		19-4905-00	699	4,442	5,141					5,141	5,860
Total CFDA #84.365A			5,655	23,616	23,301		8,413			31,714	6,579
										0	
Pass Through Macon Piatt Regional Office of Education'										0	
CTE - Perkins - Secondary	84.048A	V048A160013	947	0	947		0			947	N/A
Total CFDA #84.048A			947	0	947		0			947	N/A
										0	

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

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

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/[	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor		_				Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
Pass Through Illinois State University										0	
Urban Center	84.336S	U336S140070-17	0	0	46,639		0			46,639	50,000
Total CFDA #84.336S			0	0	46,639		0			46,639	50,000
										0	
Pass Through Illinois State Board of Education (2020) and Macon Piatt Special Education District (2019)											
										0	
IDEA - Preschool Flow - Through	84.173A	20-4600-00		114,132			114,132			114,132	114,132
		19-4600-00	104,448		104,448					104,448	N/A
Total CFDA #84.173A			104,448	114,132	104,448		114,132			218,580	114,132
										0	
IDEA-Flow-Through	84.027A	20-4620-00		2,563,097			2,563,097			2,563,097	2,678,844
		19-4620-00	1,836,587		1,836,587					1,836,587	N/A
Total CFDA #84.027A			1,836,587	2,563,097	1,836,587		2,563,097			4,399,684	2,678,844
Total Special Education Cluster			1,941,035	2,677,229	1,941,035		2,677,229			4,618,264	2,792,976
Total US Department of Education			9,303,098	10,808,990	9,987,225	206,424	10,652,072	260,562		20,639,297	27,931,671
										0	
										0	
										0	
										0	
										0	

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

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

<sup>&</sup>lt;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.

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>&</sup>lt;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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/[	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor		,				Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
US Department of Agriculture										0	
Pass Through Illinois State Board of Education										0	
Commodities (Non-Cash)	10.555	N/A	239,050	258,741	239,050		258,741			497,791	N/A
Commodities (DD. Fruits and Vegetables)	10.555	N/A	89,997	78,758	89,997		78,758			168,755	N/A
										0	
School Lunch, Regular, Free and Reduced	10.555	20-4210-00		1,737,061			1,737,061			1,737,061	N/A
		19-4210-00	2,344,286	941,131	2,644,180		641,237			3,285,417	N/A
Total CFDA #10.555			2,673,333	3,015,691	2,973,227		2,715,797			5,689,024	N/A
										0	
School Breakfast	10.553	20-4220-00		985,868			985,868			985,868	N/A
		19-4220-00	1,316,631	538,416	1,496,688		358,359			1,855,047	N/A
Total CFDA #10.553			1,316,631	1,524,284	1,496,688		1,344,227			2,840,915	N/A
Summer Food Service	10.559	20-4225-00		233,212			233,212			233,212	N/A
Total Child Nutrition Cluster											
Total Ciliu Nutrition Cluster			3,989,964	4,773,187	4,469,915		4,293,236			8,763,151	N/A
										0	
Child & Adult Care Food Program	10.558	20-4226-00		28,246			28,246			28,246	N/A
		19-4226-00	59,763	16,364	67,314		8,813			76,127	N/A
Total CFDA #10.558			59,763	44,610	67,314		37,059			104,373	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).

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/I	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
Fresh Fruit and Vegetable Program	10.582	19-4240-00	9,825	1,425	11,376		-126			11,250	N/A
Total CFDA #10.582			9,825	1,425	11,376		-126			11,250	N/A
Total US Department of Agriculture			4,059,552	4,819,222	4,548,605		4,330,169			8,878,774	N/A
										0	
The Centers for Disease Control and Prevention										0	
Pass Through Illinois Department of Public Health										0	
Pass Through Board of Trustees of Southern Illinois University School of Medicine										0	
Asthma Program	93.070	5U59EH000532	1,096	0	1,046		0			1,046	N/A
Total CFDA #93.070			1,096		1,046					1,046	N/A
Total Centers for Disease Control and Prevention			1,096		1,046					1,046	N/A
										0	
US Department of Health and Human Services										0	
Pass Through Illinois Department of Human Services										0	
MIECHV - Maternal, Infant, and Early Childhood										0	
Home Visiting Grant	93.870	FCSWS04095	3,558	0	0		0			0	N/A
Total CFDA #93.870			3,558		0					0	N/A
										0	

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

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

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/[	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
Pass Through Illinois Department of Healthcare and Family Services										0	
Pass Through Peoria Public Schools										0	
Medicaid - Administrative Outreach	93.778	20-4991-00		107,988			107,988			107,988	N/A
		19-4991-00	102,160		143,902					143,902	N/A
Total CFDA #93.778			102,160	107,988	143,902		107,988			251,890	N/A
										0	
Pass Through Illinois State Board of Education										0	
SAMHSA - IL - AWARE	93.243	20-4999-AW		72,106			43,385			43,385	262,265
		19-4999-AW	199,791		237,981					237,981	459,388
Total CFDA #93.243			199,791	72,106	237,981		43,385			281,366	721,653
Total Department of Health and Human Services			305,509	108,094	381,883		151,373			533,256	721,653
										0	
US Institute of Museum and Library Services										0	
Pass Through Illinois State Library										0	
Bridging the Gap	45.310	20-5316-BTB					5,121			5,121	4,993
		19-5316-BTB	(5)		4,994					4,994	4,999
Total CFDA #45.310			-		0					0	
Total US Institute of Museum and Library Services			(5)		4,994		5,121			10,115	9,992
Total Federal Awards			13,669,250	15,808,306	14,923,753	206,424	15,138,735	260,562		30,062,488	28,663,316

• (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).

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts/	Revenues		Expenditure/	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract # <sup>3</sup>	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
Medicaid Local Match										0	
20-4991-00 \$6,097,514										0	
19-4991-00 \$4,299,863										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	

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

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

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

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

Year Ending June 30, 2020

#### 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 Ditrict 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>o</sup>			v	
Auditee elected to use 10% de minimis cost rate?	YE	ES .	X	NO
<b>Note 3: Subrecipients</b> Of the federal expenditures presented in the schedule, <b>Decatur Public School Dis</b> follows:	strict No. 61 provided fed	eral awards to subre	cipients as	
	Federal	Amount Prov	ided to	
Program Title/Subrecipient Name	CFDA Number	Subrecipi	ent	
Title I - Low Income/Robertson Charter School	84.010A		222,	138
Title I - School Improvement and Accountability/Robertson Charter School	84.010A		35,	424
Title II/Robertson Charter School	84.367A		3,	000
No. 4 No. 6 ob Astronom				
Note 4: Non-Cash Assistance The following amounts were expended in the form of non-cash assistance by Dec	ratur Public School Distric	t No. 61 and should	<b>he</b> included	d in
the Schedule of Expenditures of Federal Awards:	detail i abile sellooi bistile	tivo. Of ana should	<b>SC</b> Included	
NON-CASH COMMODITIES (CFDA 10.555)**:	\$258,741			
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$78,758	Total Non-Cash	\$337	,499
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 Com	putation page.		

<sup>&</sup>lt;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>&</sup>lt;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)

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

\_\_\_\_\_

	SECTION I - SUMMARY OF AUDITOR	'S RESULTS	
FINANCIAL STATEMENTS			
Type of auditor's report issued:	Adverse - GAAP, Unmodified - Regulator	ry	
	(Unmodified, Qualified, Adverse, Disclaimer)		
INTERNAL CONTROL OVER FINANCIAL R	EPORTING:		
• Material weakness(es) identified?		YES	X None Reported
Significant Deficiency(s) identified that	at are not considered to		
be material weakness(es)?		YES	X None Reported
Noncompliance material to the finance	cial statements noted?	YES	XNO
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR PROG	GRAMS:		
• Material weakness(es) identified?		YES	X None Reported
Significant Deficiency(s) identified that	at are not considered to		
be material weakness(es)?		YES	X None Reported
Type of auditor's report issued on comp	oliance for major programs:	Uı	nmodified
		(Unmodified, Qua	lified, Adverse, Disclaimer <sup>7</sup> )
Any audit findings disclosed that are rec	quired to be reported in		
accordance with §200.516 (a)?	quired to be reported in	YES	X NO
IDENTIFICATION OF MAJOR PROGRAM	ç,8		
		10	
CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLU	JSTER-5	AMOUNT OF FEDERAL PROGRAM
84.010A	Title I - Low Income		7,479,842
	Total Amount Tested as Majo	r	\$7,479,842
Total Federal Expenditures for 7/1/19-	6/30/20	\$15,138,735	
% tested as Major		49.41%	
Dollar threshold used to distinguish bet	ween Type A and Type B programs:	\$750,000	.00
Auditee qualified as low-risk auditee?		XYES	NO

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."

 $<sup>^{\</sup>rm 8}$   $\,$  Major programs should generally be reported in the same order as they appear on the SEFA.

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

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.

# Decatur Public School District NO. 61 39-055-0610-25 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS							
1. FINDING NUMBER: <sup>11</sup>	2020- <u>None</u>	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?			
3. Criteria or specific requirement	:						
4. Condition							
5. Context <sup>12</sup>							
6. Effect							
7. Cause							
8. Recommendation							
9. Management's response 13							

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

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

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

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

	SECTION III	- FEDERAL AWARD FINDINGS	AND QUESTIONED COSTS	
1. FINDING NUMBER: <sup>14</sup>	2020- <u>None</u>	2. THIS FINDING IS:	New Year	Repeat from Prior year?
3. Federal Program Name and \	Year:			
4. Project No.:			5. CFDA No.:	
6. Passed Through:				
7. Federal Agency:				
8. Criteria or specific requireme	ent (including statutory, re	egulatory, or other citation)		
15				
9. Condition <sup>15</sup>				
10. Questioned Costs <sup>16</sup>				
11. Context <sup>17</sup>				
12. Effect				
13. Cause				
13. Cause				
14. Recommendation				
15. Management's response 18				

<sup>&</sup>lt;sup>14</sup> See footnote 11.

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

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

<sup>&</sup>lt;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

# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2020

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

Finding Number Condition	<u>Current Status<sup>20</sup></u>
--------------------------	------------------------------------

None

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

- 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.

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

 $<sup>^{\</sup>rm 20}$  Current Status should include one of the following:

Decatur, Illinois

Independent Auditor's Reports and Financial Statements
As of and for the Year Ended June 30, 2020

June 30, 2020

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#### **Independent Auditor's Report**

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

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Decatur School District No. 61 (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the District's nonmajor governmental funds, combining and individual fund financial statements as listed in the table of contents as additional audited financial information as of and for the fiscal year ended June 30, 2020.

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

Management of the District, excluding Decatur Public Schools Foundation, a discretely presented component unit, is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This responsibility also includes determining that the modified cash basis of accounting is acceptable for the circumstances. Management of Decatur Public Schools Foundation is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United State 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.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Decatur Public Schools Foundation, a component unit included in the financial statements of the aggregate discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

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



Board of Education Decatur School District No. 61 Page 2

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 audit opinions.

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, the discretely presented component unit – Macon-Piatt Special Education District, each major fund and the aggregate remaining fund information of Decatur School District No. 61 as of June 30, 2020, and the respective changes in financial position – modified cash basis, thereof for the year then ended in conformity with the basis of accounting described in the notes to the financial statements. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of each nonmajor governmental fund, combining and individual fund, of Decatur School District No. 61 as of June 30, 2020 and the respective changes in financial position – modified cash basis thereof for the year then ended in conformity with the basis of accounting described in the notes to the financial statements. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the discretely presented component unit – Decatur Public Schools Foundation as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis of Accounting**

As described in the notes to the financial statements, Decatur School District No. 61, excluding Decatur Public Schools Foundation, prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to the matter.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, including the schedule of expenditures of federal awards required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as 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 is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the management discussion and analysis, page 6, and the statement of per capita cost and reimbursable cost for tuition, page 96, 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

Board of Education Decatur School District No. 61 Page 3

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 on the basis of accounting described in Note 1.

The management discussion and analysis, page 6, and the statement of per capita cost and reimbursable cost for tuition, page 96, under supplementary information 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 a report dated November 25, 2020, 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 Decatur School District No. 61's internal control over financial reporting and compliance.

BKD,LLP

Decatur, Illinois November 25, 2020



# Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

#### **Independent Auditor's Report**

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 financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Decatur School District No. 61 (District), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise its basic financial statements, and have issued our report thereon dated November 25, 2020, which included an "Emphasis of Matter" paragraph because the financial statements are prepared on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We have also audited the financial statements of each of the District's nonmajor governmental funds presented as additional audited financial information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2020, as listed in the table of contents. The financial statements of Decatur Public Schools Foundation, a component unit included in the financial statements of the aggregate discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

#### **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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.



Board of Education Decatur School District No. 61 Page 5

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and would not necessarily 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

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

BKD,LLP

Decatur, Illinois November 25, 2020

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

#### **USING THIS ANNUAL REPORT**

The Management's Discussion and Analysis (MD&A) for the School District provides an overview and analysis of the District's financial activities for the fiscal year ended June 30, 2020, on a modified cash basis, and should be read in conjunction with the audited financial statements.

#### Financial Highlights

Total net position of the District increased from \$76.7 million in fiscal year 2019 to \$84.3 million in fiscal 2020, an increase of \$7.6 million or 10 percent.

Governmental activities, general revenues accounted for \$101.5 million in revenue or 83 percent of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$20.3 million or 17 percent of total revenues of \$121.8 million.

The District had \$114.2 million in expenses related to government activities. However, only \$20.3 million of these expenses were offset by program specific charges and grants.

The District continued to pay down its long-term debt retiring \$8.8 million of bond.

The District is in "financial recognition" status with the Illinois State Board of Education.

The District continues its one-to-one initiative for student computers. The District made the second payment on its current four-year computer lease while committing to a new lease at the high schools beginning in fiscal year 2021 that was paid in its entirety in July 2020.

Due to current market conditions and the amount of funds invested, interest income decreased 9.6%. However, this is still a nominal portion of the revenue stream.

Support from the State as measured in its new formula, evidence-based funding increased \$2.4 million over the fiscal 2019 distribution. The evidence-based funding allocation includes special education, gifted, and information technology.

The Decatur Public School District No. 61 (District) annual report consists of a series of financial statements that show information for the District as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities (on pages 17 and 18) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements start on page 20. For the governmental activities, these statements tell how the District financed services in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide financial statements providing information about the District's most significant funds – such as the District's General Fund and Capital Projects Fund. The remaining statement, the Statement of Fiduciary Net Position on page 25 presents financial information about activities for which the District acts solely as an agent for the benefit of staff, students and parents.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

External auditors have provided reasonable assurance in the independent auditor's report, located immediately preceding this Management Discussion and Analysis, that the basic financial statements are fairly stated, in all material respects, and in accordance with the modified cash basis of accounting. Varying degrees of assurance are provided by the auditors regarding the required supplementary information and the supplemental information provided. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts.

#### Reporting the District as a Whole

#### The Statement of Net Position and the Statement of Activities

The analysis of the District as a whole begins on page 17. One of the most important questions asked about the District is, "Is the District as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information on the District as a whole and its activities in a way that helps answer this question. Statements were prepared to include all assets and liabilities, using the modified cash basis of accounting.

These two statements report the District's net position – the difference between assets and liabilities, as reported in the Statement of Net Position – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position, as reported in the Statement of Activities – are one indicator of whether its financial health is improving or declining. The relationship between revenues and expenses is the District's operating results. The District's goal is to provide services to District students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the District.

The Statement of Net Position and the Statement of Activities report the District's governmental activities. All of the District's services are reported here, including instruction, plant services, transportation services, and food services. Property taxes, corporate personal property replacement taxes, and State and federal grants finance most of these activities.

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

#### Reporting the District's Most Significant Funds

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

The District previously adopted Governmental Accounting Standards Board Statement No. 54 which defined the different types of fund balances (net position) that must be used. For a more complete description of the major classifications of the fund balances (net position) please refer to the Fund Balance (Net Position) Reporting section of Note 1 of the financial statements on page 28.

#### **Fund Financial Statements**

The District's fund financial statements, which begin on page 20, provide detailed information about the most significant funds, not the District as a whole. These funds are required by State law. The District's governmental funds use the following accounting approach:

#### **Governmental Funds**

All of the District's services are reported in governmental funds. Governmental funds reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. Funds are reported using an accounting method called modified cash accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services provided. Governmental fund information helps determine whether there are lesser or greater financial resources that can be spent in the near future to finance the District's programs. The relationship (or differences) between governmental activities is described in the Statement of Net Position and the Statement of Activities and in the governmental funds reconciliations on page 21 and 24.

#### **Fiduciary Funds**

The School Board is the trustee, or fiduciary, for the Student Activity Funds. All of the School District's fiduciary activities are reported in a separate statement of net position on page 25. Fiduciary funds are excluded from the government-wide financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for the intended purposes.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

#### THE DISTRICT AS A WHOLE

The District's combined net position was greater on June 30, 2020, than it was the year before, increasing 9.9 percent to \$84,287,579. Of these amounts, \$(24,102,383) (2020), and \$11,726,889 (2019) were unrestricted. Restricted and committed net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the District's ability to use those assets for day-to-day operations. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

#### Table 1 Net Position Modified Cash Basis June 30

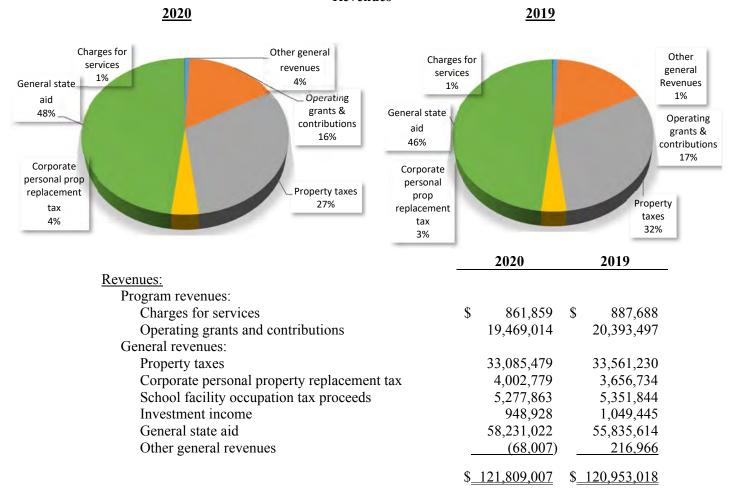
	Governmen	tal Activities
	2020	2019
Assets		
Current assets	\$ 78,507,088	\$ 40,653,170
Capital assets	128,305,982	118,201,952
Total assets	206,813,070	158,855,122
<b>Deferred Outflows of Resources</b>	180,323	
Liabilities		
Current liabilities	8,470,701	8,634,647
Long-term liabilities	114,235,113	73,513,180
Total liabilities	122,705,814	82,147,827
Net position		
Net investment in capital assets	61,335,982	49,853,772
Restricted	47,053,980	15,126,634
Unrestricted	(24,102,383)	11,726,889
Total net position	\$ <u>84,287,579</u>	\$ <u>76,707,295</u>

The District's total net position was higher on June 30, 2020, than it was the year before, increasing 9.9 percent to \$84.3 million.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 18. Table 2 takes the information from the Statement and rearranges them slightly to demonstrate total revenues and expenditures for the year.

Table 2
Changes in Net Position
Modified Cash Basis
Years Ended June 30
Revenues

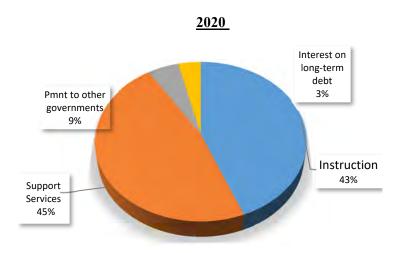


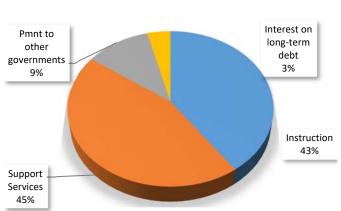
State funding (Evidence Based Funding, transportation, orphanage tuition, et al) accounted for the largest portion of the District's revenues, contributing 48 percent with property taxes accounting for 27 percent for 2020. The remainder of revenues came from federal grants and other sources. The total cost of all the District's programs for 2020 was \$114,228,723, primarily relating to instruction, tuition, caring for the students (e.g. school psychologists, improvement of instruction, social workers) and student transportation.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

Table 2 - Continued

Changes in Net Position Modified Cash Basis Years Ended June 30 Expenses





<u>2019</u>

		2020		2019
Functions/Program Expenses:				
Instruction	\$	48,860,539	\$	49,164,671
Support Services:				
Pupils		4,672,757		5,075,276
Instructional staff		4,075,534		3,960,024
General administration		4,038,490		4,476,952
School administration		6,778,076		6,465,542
Business		24,069,943		26,555,017
Central		5,271,221		4,012,443
Other		98,531		102,979
Community services		1,578,034		1,576,825
Payments to other governments		10,627,101		10,217,782
Debt service:				
Interest on long-term debt		3,313,089		3,695,726
Other debt service	_	845,408	_	2,862
Total expenses	_	114,228,723	_	115,306,099
Increase (decrease) in net position	\$_	7,580,284	\$_	5,646,919

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

#### **Governmental Activities**

As reported in the Statement of Activities on page 18, the cost of all governmental activities this year was \$114,228,723. However, the amount that the District financed for these activities was \$93,897,850; some costs were paid by those who benefited from the programs (\$861,859) or by other governments and organizations who subsidized certain programs with grants and contributions (\$19,469,014). The "public benefit" portion of governmental activities was paid with \$33,085,479 in real estate taxes, \$4,002,779 through corporate personal property replacement tax, \$5,277,863 in school facility occupation tax, \$58,231,092 in state aid, and \$948,928 in investment income and other general revenues deriving a fund position change of \$7,580,284.

The following table presents the cost of each of the District's five major functional activities: instruction, support services, community services, payments to other governments, and debt service. This chart also includes each program's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows constituents to consider the cost of each function in comparison to the benefits they believe are provided by that function.

#### For the Year Ended June 30, 2020

		<b>Governmental Activities</b>			
	T	otal Cost of	I	Net Cost of	
		Services		Services	
Instruction	\$	48,860,539	\$	41,697,540	
Support services	Ψ	40,000,557	Ψ	41,077,540	
Pupils		4,672,757		4,472,370	
Instructional staff		4,075,534		1,860,437	
General administration		4,038,490		3,637,477	
School administration		6,778,076		6,756,918	
Business		24,069,943		18,408,136	
Central		5,271,221		4,875,434	
Other		98,531		(2,578,698)	
Community services		1,578,034		(17,362)	
Payments to other governments		10,627,101		10,627,101	
Debt service	_	4,158,497	_	4,158,497	
	\$_	114,228,723	\$_	93,897,850	

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

For Fiscal Year 20, the District budgeted an increase in net position of \$1,734,897 in the General Fund.

- Total revenues were \$578,859 less than budgeted and total expenditures were \$3,934,716 less than budgeted. This includes the State TRS on-behalf payments.
  - The District received \$346,527 less Federal and State grants monies than budgeted. There was a delay in the timing of payments received.
  - The District over budgeted for \$1.3 million in salaries and benefits in the instructional programs.
  - Support services pupils underspent by \$766,588.
  - Support services business underspent by \$1.4 million.
  - Payments to other governmental units for tuition was \$446,566 more than budgeted.

#### For the Year Ended June 30, 2019

		<b>Governmental Activities</b>			
	T	otal Cost of Services	ľ	Net Cost of Services	
Instruction	\$	49,164,671	\$	41,122,351	
Support services					
Pupils		5,075,276		4,668,003	
Instructional staff		3,960,024		1,937,452	
General administration		4,476,952		4,008,086	
School administration		6,465,542		6,409,414	
Business		26,555,017		20,182,776	
Central		4,012,443		3,633,311	
Other		102,979		(1,853,481)	
Community services		1,576,825		57,873	
Payments to other governments		10,217,782		10,160,541	
Debt service	_	3,698,588	_	3,698,588	
	\$_	115,306,099	\$_	94,024,914	

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

For Fiscal Year 19, the District budgeted a decrease in net position of \$2,709,609 in the General Fund.

- Total revenues were \$2,298,030 more than budgeted and total expenditures were \$3,994,331 less than budgeted. This includes the State TRS on-behalf payments.
  - The District received \$1,807,012 more Federal and State grants monies than budgeted. Additional and/or new grant monies were received after the budget was adopted.
  - The District over budgeted for \$0.8 million in salaries and benefits in the instructional programs.
  - Support services instructional staff underspent \$319,108 on salaries and benefits.
     Operations and maintenance of plant underspent \$313,176 in salaries and benefits, overspent \$110,698 in purchased services and \$501,988 in supplies and materials
  - The District over budgeted \$176,504 in salaries, \$130,000 in purchased services, and \$257,230 in non-capitalized equipment in Community services.
  - Payments to other governmental units for tuition was \$404,353 less than budgeted.
  - Worker's compensation was \$284,563 less than budgeted while unemployment compensation was \$80,532 less than budgeted.

#### THE DISTRICT'S FUNDS

Looking at funds helps in considering whether the District is being accountable for the resources taxpayers and others provide as well as provide insight into the District's overall financial health.

The financial performance of the District is reflected in its governmental funds throughout the fund financial statements. As the District completed the fiscal year 20, its governmental funds reported combined fund balances of \$73,806,387; an increase of \$37,787,864 over prior year's ending fund balances of \$36,018,523.

The General Fund, which includes the Educational Fund, Operations and Maintenance Fund, Working Cash Fund, and Tort Immunity/Judgment Fund increased in fund balance by \$4,828,677 for the year ended June 30, 2020.

The Transportation Fund balance had an increase of \$719,540.

The Debt Service Fund balance increased from \$1,767,936 at June 30, 2019 to \$3,875,712 at June 30, 2020.

The Illinois Municipal Retirement Fund (IMRF); which includes IMRF, FICA and Medicare; balance increased \$32,529 from the prior year.

The Capital Projects Fund balance decreased by \$1,704,745 to \$1,193,927.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

The Fire Prevention and Safety Fund balance increased by \$31,869,145 to \$35,500,972. This was anticipated due to the issuance of Life Safety bonds.

#### General Fund Budgetary Highlights

The District adopted a General Fund budget for fiscal year 2020 in September 2019. The General Fund budget reflected total revenues of \$108,705,226 and total expenditures of \$106,976,829. Actual General Fund revenues for fiscal year 2020, including the on-behalf payments that the State of Illinois contributes to the Teacher Retirement System and a decrease in the Worker's Compensation Reserve Fund balance, were \$107,870,790 and expenditures were \$103,042,113. The great majority of the District's expenditures went to educating students. The District offers strings, art, music, PE, and foreign languages. The District is very proud of its advanced placement, technical academy and dual credit offerings at the high school level which currently allows students to gain up to a year's worth of college experience before enrolling in a post-secondary education program.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2020, the District had \$205,105,137 invested in a broad range of capital assets, including land, buildings, vehicles, and furniture and equipment. This amount represents a net increase, prior to depreciation, of \$13,477,271, or 7.03 percent from prior year. Total depreciation for the year was \$3,373,241.

Capital assets, net of accumulated depreciation as of year-end:

	Governmental Activities				
	2	020		2019	
Land	\$ 1,	,979,076	\$	1,979,076	
Buildings and improvements	123,	,437,756	11	3,278,951	
Land improvements		160,587		168,993	
Furniture and equipment	2.	,728,563		2,774,932	
Totals	\$ <u>128.</u>	,305,982	\$ <u>11</u>	8,201,952	

Greater details regarding capital assets are found in Note 5 on page 41 of this report.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

#### Debt

At the end of this year, the District had \$113.965 million in bonds outstanding versus \$77.440 million in the prior year, an increase of 47.17 percent. Outstanding bonds consist of:

General Obligation Bonds

\$ 113,965,000

The State limits the amount of general obligation debt that Unit Districts can issue to 13.8 percent of the assessed value of all taxable property within the District's corporate limits. The State Sales Tax (alternative revenue source) bonds are not reflected in the District's legal debt margin. The District's outstanding general obligation debt of \$46.725 million is substantially below the \$94.22 million statutorily imposed limit.

Additional information on long-term debt can be found in Note 6 on page 42.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Elected and appointed officials considered many factors when setting the District's 20-21 fiscal year budget and tax rates. The most important factors affecting the budget are student counts, employee salaries, and capital development projects. Also considered in the development of the budget are local and State economics.

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that may significantly affect financial conditions in the future:

- The District has not settled contracts with its teaching assistants or security officers unions.
- The District has experienced a modest decline in student enrollment the past few years.
- Current economic headwinds associated with an inverted yield curve indicate that future investment returns will be substantially reduced.

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District financial report is designed to provide citizens, taxpayers, parents, students, and investors and creditors with a general overview of the District's accountability for the revenues received. If you have questions about this report or wish to request additional financial information, contact the Business Affairs Department, Decatur Public School District No. 61, 101 W. Cerro Gordo, Decatur, IL 62523.

# Statement of Net Position June 30, 2020

		Component Units			
	Governmental Activities – Modified Cash Basis	District -	Decatur Public Schools Foundation		
Assets					
Cash Cash-temporarily restricted Interest-bearing time deposits – with donor	\$ 3,143,569	\$ 420 —	\$ 155,344 3,056,158		
restrictions Investments Investments – with donor restrictions Contributions receivable	75,162,852	5,042,288	15,272 654,920 66,868 26,432		
Contributions receivable – with donor restrictions Other receivables Prepaid insurance	16,752	_ _ _	3,250 17,382		
Inventory, at moving-average cost Capital assets, net of accumulated depreciation of \$76,799,155 and \$2,338,472	183,915 128,305,982	36,667			
Total assets	206,813,070	5,079,375	3,995,626		
<b>Deferred Outflows of Resources</b>					
Deferred charges on refunding net of amortization of \$30,912	180,323				
Liabilities					
General obligation bonds payable Due within one year Due in more than one year Bond premium, net of amortization of	3,770,000 110,195,000		_		
\$174,800 Payroll deductions payable Accounts payable Other	4,040,113 4,700,701		58,413 51,454		
Total liabilities	122,705,814		109,867		
Net Position					
Net investment in capital assets Restricted Unrestricted	61,335,982 47,053,980 (24,102,383		3,092,958 792,801		
Total net position	\$ <u>84,287,579</u>	\$5,079,375	\$3,885,759		

## Statement of Activities Year Ended June 30, 2020

### **Program Revenues**

Functions/Programs		Expenses		harges for Services	G	Operating trants and ntributions
Governmental Activities – Modified Cash Basis						
Instruction	\$	48,860,539	\$	230,396	\$	6,932,603
Supporting services	Ψ	.0,000,000	Ψ	250,550	4	0,552,005
Pupils		4,672,757		_		200,387
Instructional staff		4,075,534		_		2,215,097
General administration		4,038,490		_		401,013
School administration		6,778,076		_		21,158
Business		24,069,943		631,463		5,030,344
Central		5,271,221				395,787
Other		98,531				2,677,229
Community services		1,578,034				1,595,396
Payments to other governments		10,627,101				<del></del>
Debt service		, ,				
Interest on long-term debt		3,313,089				
Other debt service		845,408				
		<u>,                                      </u>				
Total	\$_	114,228,723	\$	861,859	\$	19,469,014
Component Units						
Macon-Piatt Special Education District –						
Modified Cash Basis	\$_	17,233,569	\$	15,468,377	\$	277,329
	ф	1.070.040	Ф		Ф	2.026.422
Decatur Public Schools Foundation	\$_	1,070,848	\$		\$	2,826,420

	Net (Expense) Revenue							
	Component Units							
Go	overnmental		acon-Piatt Special Education					
Mo	Activities Modified Cash		District dified Cash	Decatur Public Schools				
	Basis		Basis	го	undation			
\$	(41,697,540)	\$	_	\$	_			
	(4,472,370)		_		_			
	(1,860,437)							
	(3,637,477)							
	(6,756,918)							
	(18,408,136)							
	(4,875,434)							
	2,578,698				_			
	17,362				_			
	(10,627,101)		_		_			
	(3,313,089)		_					
_	(845,408)	_						
\$_	(93,897,850)	\$	<u> </u>	\$	<del>_</del>			
\$_	<u> </u>	\$	(1,487,863)	\$				
\$	_	\$	_	\$	1,755,572			

(continued)

## Statement of Activities Year Ended June 30, 2020

Net (Expense) Revenue and Changes in Net Position

_		Cita	iiige	3 III INCL I USI	uon	
	Component Units					Jnits
		overnmental Activities – odified Cash Basis	E	acon-Piatt Special Education District – dified Cash Basis	Decatur Public Schools Foundation	
Net Revenue (Expense) (Continued)	\$	(93,897,850)	\$	(1,487,863)	\$	1,755,572
General Revenues Taxes						
Property taxes levied for general purpose		33,085,479				
Corporate personal property replacement taxes		4,002,779				_
School Facility Occupation Tax Proceeds		5,277,863				
Investment income		948,928		51,431		
State aid		58,231,092		2,215,634		_
Miscellaneous	_	(68,007)		243,191		
Change in Net Position	_	7,580,284		1,022,393		1,755,572
Net Position, July 1, 2019	_	76,707,295		4,056,982		2,130,187
Net Position, June 30, 2020	\$_	84,287,579	\$	5,079,375	\$	3,885,759

# Statement of Assets, Liabilities and Fund Balances Governmental Funds Modified Cash Basis June 30, 2020

	General Fund	Fire Prevention and Safety Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash	\$ 2,182,331	\$ 401,885	\$ 559,353	\$ 3,143,569
Investments	30,134,326	35,099,087	9,929,439	75,162,852
Inventories, at moving-average cost	183,915	_	· · · · · ·	183,915
Other			16,752	<u>16,752</u>
Total assets	\$ <u>32,500,572</u>	\$ <u>35,500,972</u>	\$ <u>10,505,544</u>	\$ <u>78,507,088</u>
Liabilities				
Payroll deductions payable	\$ <u>4,700,701</u>	\$	\$	\$ <u>4,700,701</u>
Total liabilities	4,700,701			4,700,701
Fund Balances				
Nonspendable	183,915	_		183,915
Restricted	4,865,568	23,701,429	9,303,560	37,870,557
Committed	2,784,186	11,799,543	1,201,984	15,785,713
Unassigned	19,966,202		<del></del>	19,966,202
Total fund balances	27,799,871	35,500,972	10,505,544	73,806,387
Total liabilities and fund				
balances	\$ <u>32,500,572</u>	\$ <u>35,500,972</u>	\$ <u>10,505,544</u>	\$ <u>78,507,088</u>

# Reconciliation of the Statement of Assets, Liabilities and Fund Balances — Governmental Funds With the Statement of Net Position Modified Cash Basis June 30, 2020

Total fund balances for governmental funds	\$	73,806,387
Total net position reported for governmental activities in the statement of net position are different because:  Capital assets used in governmental activities are not financial resources and therefore are not reported in the individual funds  Bonds payable applicable to governmental activities are not due and payable in the		128,305,982
current period and therefore are not reported as liabilities in the individual funds		
General obligation bonds payable		(113,965,000)
Premiums on bonds payable are not included in the individual funds, but are included in the governmental activities, net of amortization of \$174,800		(4,040,113)
Charges for refunding prior bonds payable are not included in the individual funds, but are included in the governmental activities, net of amortization of \$30,912	_	180,323
Total net position – governmental activities	\$_	84,287,579

# Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses), and Changes in Fund Balances Governmental Funds Modified Cash Basis Year Ended June 30, 2020

<u>-</u>		General Fund		Fire Prevention and Safety Fund		Other Nonmajor Vernmental Funds	Go	Total overnmental Funds
Revenue Received								
Taxes	\$	24,538,172	\$	336,934	\$	8,210,373	\$	33,085,479
Corporate personal property replacement	Ф	24,336,172	Ф	330,934	Ф	8,210,373	Ф	33,063,479
taxes		3,829,280				173,499		4,002,779
School facility occupation tax proceeds		3,627,260				5,277,863		5,277,863
Earnings on investments		648,917		53,095		246,916		948,928
Tuition		25,572		33,073		240,710		25,572
Food services		48,266		_		_		48,266
Pupil activities, including athletics		55,400				_		55,400
Textbook fees		86,151				_		86,151
State grants		57,474,702		_		4,007,984		61,482,686
Federal grants		15,383,341		_		87,466		15,470,807
Other		1,534,115				46,538		1,580,653
On-behalf receipts		4,502,451		<u> </u>		´ —		4,502,451
1				_		10.050.620		·
		108,126,367	_	390,029		18,050,639	_	126,567,035
Expenditures Disbursed Instruction (including capital outlays of \$72,734) Regular programs Tuition payments to charter schools Pre-kindergarten programs Special Ed programs Remedial and supplemental programs		28,197,699 3,491,195 2,099,822 6,052,269		_ _ _ _		371,385 120,692 703,128 198,299		28,569,084 3,611,887 2,802,950 6,250,568
K-12		4,518,788		_		2,241		4,521,029
CTE programs		212,794		_		57,336		270,130
Interscholastic programs		1,115,281				1,249		1,116,530
Summer school programs		88,846		_		939		89,785
Driver's education programs		68,895		_		3,306		72,201
Bilingual programs		320,939		_		36,306		357,245
Truant alternative and optional								
programs	_	1,242,998	_				_	1,242,998
	_	47,409,526	_	<u> </u>	_	1,494,881	_	48,904,407
Supporting services (including capital outlays of \$13,404,537)								
Pupils		4,381,375		_		287,751		4,669,126
Instructional staff		3,886,809		_		181,492		4,068,381
General administration		3,878,662		_		159,709		4,038,371
School administration		6,481,540		_		301,996		6,783,536
Business administration		15,221,034		1,162,571		17,644,660		34,028,265
Central		5,162,963		_		219,145		5,382,108
Other	_	95,470	_		_	3,061	_	98,531
(Continued)		39,107,853	_	1,162,571	_	18,797,814	_	59,068,238

# Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses), and Changes in Fund Balances Governmental Funds Modified Cash Basis Year Ended June 30, 2020

(Continued)

	General Fund	Fire Prevention and Safety Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Community Services Payments to Other Governmental Units Debt Service On-behalf Disbursements	\$ 1,395,182 10,627,101 	\$	\$ 179,328 	\$ 1,574,510 10,627,101 13,220,587 4,502,451
Excess of Revenue Received Over Expenditures Disbursed			33,692,610 (15,641,971)	
Other Financing Sources (Uses) Proceeds from bond issue Transfer in (out) Proceeds from sale of supplies Decrease in worker's compensation reserve	9,714,846 (9,714,846) 193,113 (448,690)	32,641,687	7,017,167 9,714,846 ————————————————————————————————————	49,373,700 ———————————————————————————————————
Excess of Revenue Received and Other Financing Sources Over Expenditures Disbursed and Other Financing Uses	(255,577) 4,828,677	32,641,687 31,869,145	<u>1,090,042</u>	49,118,123
Fund Balances, Beginning of Year	22,971,194	3,631,827	9,415,502	36,018,523
Fund Balances, End of Year	\$ <u>27,799,871</u>	\$ <u>35,500,972</u>	\$ <u>10,505,544</u>	\$ <u>73,806,387</u>

# Reconciliation of the Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances — Governmental Funds to the Statement of Activities Modified Cash Basis Year Ended June 30, 2020

Net change in fund balances — total governmental funds	\$ 37,787,864
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$13,477,271) exceeded depreciation expense (\$3,373,241) in the current period.	10,104,030
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not affect the statement of activities. Bonds issued totaled \$45,330,000 while bond repayments, including bonds defeased of \$4,005,000, totaled \$8,805,000. This is the amount by which	
proceeds exceeded repayments	(36,525,000)
Premiums received on bonds issued provide current financial resources to governmental funds, but are capitalized in the Statement of Net Position. The following premiums were capitalized, net of annual amortization during the year.	
Premiums       \$ (4,043,700)         Amortization       76,767	(3,966,933)
Deferred charges on refunding are expended in the governmental funds when paid, but capitalized in the Statement of Net Position. The following deferred charges were capitalized, net of annual amortization during the year.	
Deferred charges on refunding Amortization 211,235 (30,912)	 180,323
Change in net position of governmental activities	\$ 7,580,284

# Statement of Fiduciary Net Position Modified Cash Basis Fiduciary Funds June 30, 2020

	Total Fiduciary Funds
Assets	
Cash Investments	\$ 83,966 480,538
Total assets	\$ <u>564,504</u>
Liability	
Due to organizations	\$ <u>564,504</u>

# Notes to Financial Statements June 30, 2020

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

#### **Nature of Operations**

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

## Reporting Entity

These financial statements present Decatur School District No. 61 and its component units, entities for which the government is considered to be financially accountable as it administers the entities, approves the entities' budgets and has ultimate authority over the entities' operations. The component units discussed below are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. They are reported as discretely presented component units, in separate columns in the financial statements, to emphasize that they are legally separate from the District.

*Macon-Piatt Special Education District* is established under a joint agreement involving several cooperating area school districts. Decatur School District No. 61 administers the District, approves the District's budget, and has ultimate authority over the District's operations. During the year ended June 30, 2020, the District provided tuition of \$10,405,074.

Decatur Public Schools Foundation is organized to promote public education by assisting the Decatur Public Schools in providing quality programs through making funds available for approved grants.

Complete financial statements of the individual component units can be obtained from the following:

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

Decatur Public Schools Foundation 601 North Church Decatur, Illinois 62523

# Notes to Financial Statements June 30, 2020

#### Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

#### Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include the nonfiduciary financial activities of the District. These statements report those activities of the District that are governmental (i.e. generally supported by taxes and intergovernmental revenues). Fiduciary funds are not included in the government-wide financial statements.

The statement of net position presents the financial position of the District's governmental activities at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues.

#### **Fund Financial Statements**

The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level. Separate financial statements are provided for governmental funds and fiduciary funds. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a single column. The fiduciary funds are reported by fiduciary fund type. The District's only major governmental fund is the General Fund. All other funds are considered nonmajor.

# Notes to Financial Statements June 30, 2020

#### Governmental Funds

Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The General Fund, which consists of the Educational Fund, Operations and Maintenance Fund, Working Cash Fund and Tort Immunity/Judgment Fund is the general operating fund of the District and accounts for the general activities of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in the Educational Fund. The Working Cash Fund accounts for financial resources held by the District to be used for temporary loans to other funds.

Special Revenue Funds, which include 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 Service Fund, Capital Projects Fund or Fiduciary Fund) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to the payment of general long-term debt principal, interest and related costs.

The Capital Projects Fund (Fire Prevention and Safety Fund and Capital Projects Fund) is used to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays including the acquisition or construction of major capital facilities.

#### Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net position. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of changes in net position. The District's fiduciary funds consist of the following agency funds:

The Agency Funds (Student Activity Funds) account for assets held by the District as an agent for others. 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.

#### Fund Balance (Net Position) Reporting

In accordance with government accounting standards, fund balances (net position) are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences of how these balances are reported.

# Notes to Financial Statements June 30, 2020

#### 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, 2020, inventories totaling \$183,915 were on hand. This balance is included in the financial statements in the Educational Fund.

#### 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 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. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$20,856.

#### 3. State Grants

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

# Notes to Financial Statements June 30, 2020

#### 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 \$1,620,939.

#### 6. School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax are accounted for in the Debt Service Fund. At June 30, 2020, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$3,077,818. This amount is included in the Debt Service Fund and Capital Projects Fund as restricted and committed.

#### 7. Food Service

Revenue and related expenditures of the food service program are accounted for in the Educational Fund. A portion, \$1,847,388, of this Fund's net position represents the excess of cumulative revenue over cumulative expenditures which is restricted for use in future food service program expenditures.

### 8. Workers' Compensation

The District is self-insured for workers' compensation and obtains excess insurance to protect against catastrophic losses. The specific retention for excess insurance is \$500,000 and the aggregate loss is \$1,927,792. For the year ended June 30, 2020, accident claims of \$717,220 were paid with \$837,248 of actuarially-determined incurred but not reported claims. At June 30, 2020, \$837,248 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims.

#### 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 \$40,724,700 in construction projects during the next fiscal year. These balances are included in the financial statements in the Capital Projects Fund (\$28,925,157) and the Fire Safety and Prevention Fund (\$11,799,543).

# Notes to Financial Statements June 30, 2020

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2020, the total amount of unpaid vacation time for services performed amounted to \$854,338 These balances are included in the financial statements in the Educational Fund (\$623,318), Operations and Maintenance Fund (\$216,261), Tort Immunity/Judgment Fund (\$6,702) and Transportation Fund (\$8,057).

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2020, the total obligation, net of balance in leasing levy, under the agreement amounted to \$652,180. This balance is included in the financial statements in the Educational Fund.

The District entered into a lease for iPad refresh technology. The District will pay the full lease amount of \$966,675 upfront in July 2020. The District also committed \$319,050 for a computer refresh technology to be paid in fiscal year 2021. These amounts are included in the financial statements 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 nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. No assigned fund balances were identified at June 30, 2020.

#### **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 Funds. Unassigned Fund Balance amounts are shown in the financial statements in the Educational, Operations and Maintenance, Capital Projects, and Working Cash Funds.

#### **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/Measurement Focus

The financial statements of the District have been prepared using the modified cash basis of accounting. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

# Notes to Financial Statements June 30, 2020

#### Government-Wide and Fiduciary Fund Financial Statements

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. The modifications to the cash basis are for the employer portion of payroll taxes not deposited with taxing authorities, overpayments due, recording of inventory, the recording of capital assets, the recognition of depreciation and the recording of long-term debt. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements. Pension and other postemployment liabilities are not included in the modified cash basis statement, therefore no assets or liabilities have been recorded for the provisions of GASB Statement No. 68 or No. 75.

#### Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. Modifications to the cash basis in these statements are for advances, the employer portion of payroll taxes not deposited with taxing authorities, health insurance, overpayments due, and recording of inventory. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources.

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from property taxes, grants, entitlements, and donations are recognized when received, consistent with the cash basis of accounting. Liabilities of a fund, similarly, result from previous cash transactions.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical grants, and then by general revenues.

# Notes to Financial Statements June 30, 2020

#### Use of Estimates

For the Foundation, preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

#### **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 10, 2019.

For each fund, total fund expenditures may not legally exceed 10 percent of the budgeted expenditures. The budget lapses at the end of each fiscal year.

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

- 1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 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.

#### Cash

Cash consists of interest and noninterest-bearing bank checking accounts. At June 30, 2020, the District's and Foundation's cash accounts exceeded federally insured limits by approximately \$0 and \$2,971,000, respectively.

# Notes to Financial Statements June 30, 2020

#### Capital Assets

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the governmental funds statement of assets and fund balances.

Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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.

Capital assets not being depreciated include land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated life of the asset. The District has established estimated useful lives as follows:

Asset Class	Estimated Useful Lives
Buildings	50 years
Land & Building Improvements	20 years
Equipment	5 to 10 years
Transportation Equipment	5 years

#### Investments and Investment Return

For the District, 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 arising from cash transactions.

# Notes to Financial Statements June 30, 2020

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

For the Foundation, investments in mutual funds and money market funds are carried at fair value. Investment return includes interest and dividend income and net unrealized gain on investments carried at fair value.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in unrestricted net position. Other investment return is reflected in the statement of activities as unrestricted or temporarily restricted based upon the existence and nature of any donor or legally imposed restrictions.

#### Interest-Bearing Time Deposit

For the Foundation, the interest-bearing time deposit matures and renews annually and is carried at cost, which approximates fair value. Interest on the time deposit is accrued based on the terms.

#### **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.

#### **Contributions**

Gifts of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as revenue and net assets without donor restrictions.

Unconditional gifts are reported at their net realizable value. Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met, and the gift becomes unconditional.

#### Income Taxes

The Foundation is exempt from income taxes under Section 501 of the U. S. Internal Revenue Code and a similar provision of state law. However, the Foundation is subject to federal income tax on any unrelated business taxable income. The Foundation files tax returns in the U.S. federal jurisdiction.

# Notes to Financial Statements June 30, 2020

## Note 2: Deposits, Investments and Investment Income

#### **Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, a government's 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.

#### 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, 2020, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus. The District's investments qualify as an exception to GASB Statement No. 72 as they are recorded at amortized cost, and are not placed into the fair value hierarchy.

#### 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, 2020 are held by the counterparties in the District's name.

# Notes to Financial Statements June 30, 2020

#### 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 concentration disclosure.

#### Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2020 are as follows:

	2020
Statement of Net Position	
Carrying value	
Deposits	\$ 3,143,569
Investments	75,162,852
	\$ <u>78,306,421</u>
Included in the following Statement of Net Position captions	
Cash	\$ 3,143,569
Investments	75,162,852
	\$ 78,306,421

# Notes to Financial Statements June 30, 2020

	2020
Statement of Fiduciary Net Position Carrying value Deposits Investments	\$ 83,966 480,538
	\$ <u>564,504</u>
Included in the following Statement of Fiduciary Net Position captions Cash Investments	\$ 83,966 480,538 \$ 564,504
Investments owned at June 30, 2020 consisted of:	
Busey Bank Illinois School District Liquid Asset Fund Plus	\$ 487,975 <u>75,155,415</u>
	\$ <u>75,643,390</u>
Investment Income	
Investment income for the year ended June 30, 2020 consisted of:	
Interest income	\$ <u>948,928</u>

#### Note 3: Disclosures About Fair Value of Assets for the Foundation

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets
- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets
- **Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets

# Notes to Financial Statements June 30, 2020

#### Recurring Measurements

The following table presents the fair value measurements of assets recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2020:

			Fair Value Measurements Using					
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)	
Mutual funds Money market funds	\$	699,559 22,229	\$	699,559 22,229	\$		\$	_ 
	\$	721,788	\$	721,788	\$		\$	

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statement of net position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended June 30, 2020. The Foundation had no liabilities measured at fair value on a recurring basis. In addition, the Foundation had no assets or liabilities measured at fair value on a nonrecurring basis.

#### Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

#### Note 4: Contributions Receivable for the Foundation

Contributions receivable totaling \$26,432 as of June 30, 2020, consists of unrestricted contributions without donor restrictions and \$3,250 with donor restrictions, respectively, due within one year. No allowance has been recorded as of June 30, 2020, as all contributions are considered fully collectible.

# Notes to Financial Statements June 30, 2020

#### Note 5: Net Assets for the Foundation

#### Net Assets With Donor Restrictions

Net assets with donor restrictions of \$3,092,958 at June 30, 2020 are restricted for designated school programs.

#### Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. Satisfaction of purpose restrictions related to grant program expenses totaled \$733,924 in 2020.

#### Note 6: 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 2019 levy was passed by the Board on December 10, 2019. 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.

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		<b>Actual Rate</b>	
	Rate	2019 Levy	2018 Levy	2017 Levy
Educational Fund	2.5700	2.5700	2.5700	2.57000
Operations and Maintenance Fund	.5000	.5000	.5000	.50000
Debt Service Fund	None	.4656	.4458	.44027
Transportation Fund	.2000	.2000	.2000	.20000
Illinois Municipal Retirement Fund	None	.3487	.2148	.37083
Fire Prevention and Safety Fund	.0500	.0500	.0500	.05000
Tort Immunity	None	.4073	.4313	.40520
Special Education	.0400	.0400	.0400	.04000
Social Security	None	.2747	.3578	.20533
Lease Facilities	.0500	.0500	.0500	.05000
Working Cash Fund	.0500	.0500	.0500	.05000
Total		4.9563	4.9097	4.88163

Current year tax receipts include tax collections of the 2018 tax levy.

# Notes to Financial Statements June 30, 2020

#### Note 7: 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 Board of Education. Such overdrafts constitute unauthorized interfund transfers since such loans are not authorized by the Board of Education.

## Note 8: Capital Assets

Capital asset balances and activity for the year ended June 30, 2020 were as follows:

	Balance, July 1, 2019	Additions	Deletions	Balance, June 30, 2020
	2013	Additions	Deletions	2020
Land	\$ <u>1,979,076</u>	\$	\$ <u> </u>	\$ <u>1,979,076</u>
Buildings and improvements	152,761,255	12,727,979	_	165,489,234
Land improvements	2,596,527	_		2,596,527
Equipment	34,291,008	749,292	_	35,040,300
• •	189,648,790	13,477,271	_	203,126,061
Less accumulated depreciation	73,425,914	3,373,241		76,799,155
	116,222,876	10,104,030		126,326,906
	\$ <u>118,201,952</u>	\$ <u>10,104,030</u>	\$ <u> </u>	\$ <u>128,305,982</u>

# Notes to Financial Statements June 30, 2020

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 28,866
Student activities	3,631
Instructional staff support	14,733
General administration	119
School administration	2,048
Business	3,008,382
Central services	311,938
Community service	3,524
	ф. 2.272.241
	\$ <u>3,373,241</u>

### Note 9: Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2020.

Bonds payable at July 1, 2019	\$ 77,440,000
Bonds issued	45,330,000
Bonds retired	(8,805,000)
Bonds payable at June 30, 2020	\$_113,965,000

On May 30, 2020, the District issued \$4,985,000 in General Obligation Bonds, Series 2020 B, with interest rates ranging from 2.15 percent to 2.50 percent to refund \$4,805,000 outstanding principal of the 2013 A series Working Cash Bonds with interest rates ranging from 3.65 percent to 4.60 percent. Net proceeds of \$5,016,235 (after \$74,383 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 \$4,805,000 advance refunded amount of the 2013 A Series bonds. As a result, the \$4,805,000 advance refunded amount of the 2013 A 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 \$180,000, an economic loss (difference between the present values of the old and new debt service payments) of \$295,354 and an accounting loss of \$211,235.

The trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2020, \$4,805,000 of bonds outstanding are considered defeased.

# Notes to Financial Statements June 30, 2020

Bonds payable at June 30, 2020, are comprised of the following issues:

2011 Series A General Obligation Bonds (Alternative Revenue Source) due in annual installments varying from \$425,000 to \$5,450,000 from 2013 to 2042; interest rates varying from 2.0 percent to 5.25 percent. \$62,295,000 is outstanding as of June 30, 2020, of which \$1,395,000 is due within one year.

2011 Series B 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, 2020, of which nothing is due within one year.

2013 Series A General Obligation/Working Cash Bonds due in full within one year at an interest rate of 3.90 percent.

2019 General Obligation Bonds due in annual installments varying from \$710,000 to \$4,765,000 from 2020 to 2040 and an interest rate of 4.0 percent. \$9,110,000 is outstanding as of June 30, 2020, of which \$710,000 is due within one year.

2020 Series A and B General Obligation/Refunding Bonds due in annual installments varying from \$925,000 to \$4,000,000 from 2021 to 2037; interest rates varying from 2.15 percent to 5.00 percent. \$36,220,000 is outstanding as of June 30, 2020, of which nothing is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2020, including interest payments of \$72,412,377 are as follows:

	Bonds			Interest	Total	
2021	\$	3,770,000	\$	5,370,352	\$	9,140,352
2022		2,430,000		5,016,231		7,446,231
2023		2,880,000		4,963,834		7,843,834
2024		3,185,000		4,854,609		8,039,609
2025-2029		12,810,000		22,763,263		35,573,263
2030-2034		29,565,000		17,996,469		47,561,469
2035-2039		39,085,000		9,894,056		48,979,056
2039-2042		20,240,000	_	1,553,563	_	21,793,563
Total	\$	113,965,000	\$_	72,412,377	\$_	186,377,377

The District has a legal debt margin of \$47,493,844 based on the 2019 assessed valuation of \$682,745,247.

Subsequent to June 30, 2020, the District issued 2020 Series C General Obligation Refunding Bonds for \$59,755,000.

# Notes to Financial Statements June 30, 2020

#### **Note 10: 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 publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at <a href="https://www.imrf.org">www.imrf.org</a>.

The employees covered by the Plan at December 31, 2019 are:

Inactive employees or beneficiaries currently receiving	
benefits	695
Inactive employees entitled to but not yet receiving	
benefits	367
Active employees	561
	1,623

#### **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 2019 was 9.39 percent. The District

# Notes to Financial Statements June 30, 2020

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, 2019, employees contributed \$924,245 and the District contributed \$2,003,301 to the IMRF Plan. The District recognized \$2,129,550 in expenses under the modified cash basis for the year ended June 30, 2020.

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

#### Plan Description

The District also 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 publicly available financial report that can be obtained at <a href="http://trsil.org/financial/cafrs/fy2019">http://trsil.org/financial/cafrs/fy2019</a>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement 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.

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

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

# Notes to Financial Statements June 30, 2020

three percent of the original benefit or one-half of the annual unadjusted percentage increase of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

#### **Contributions**

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

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

On behalf contributions 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, 2020, 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 \$4,040,575 in pension contributions from the State of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020 were \$260,954.

**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, 2019.

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.

# Notes to Financial Statements June 30, 2020

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$2,034,930 were paid from federal and special trust funds that required employer contributions of \$216,924.

**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 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, 2020, DSD No. 61 paid \$71,397 to TRS for employer contributions due on salary increases in excess of 6 percent and \$208 for sick leave days granted in the excess of the normal annual allotment.

## **Note 11: Transportation Agreement**

The District has contracted its transportation needs with an outside vendor under an agreement which expires July 31, 2021. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2020 under the agreement were \$5,874,107.

#### Note 12: Leases

The District has entered into a lease agreement that expires on July 6, 2021 for one-to-one classroom technology. Future minimum lease payments at June 30, 2020 were:

2021 2022	\$ 315,662 315,662
	\$ 631,324

Lease expenditures disbursed for these agreements for the year ended June 30, 2020 were \$315,662.

# Notes to Financial Statements June 30, 2020

#### Note 13: 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 14: 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, 2020, 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 15: Postemployment Benefit Plans

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 and is provided herein.

#### Retiree Healthcare Plan

#### **Plan Description**

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. 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.

# Notes to Financial Statements June 30, 2020

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2020. The District will contract for another valuation in fiscal year 2022.

#### **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, 2020, the District recognized OPEB expense related to this plan of \$101,952.

The employees covered by the benefit terms at June 30, 2020 are:

	2020
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefits Active employees	565
	577

During the year ended June 30, 2020, 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 \$114,578.

#### 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

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# Notes to Financial Statements June 30, 2020

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% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% 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 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to 0.92 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 57.315747 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 \$461,876 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was 0.92 percent or \$342,682 for the year ended June 30, 2020.

The OPEB plan contributions for the two plans were \$804,558 for the teacher health insurance plan and \$101,952 for the retiree healthcare plan.

# Notes to Financial Statements June 30, 2020

## **Note 16: 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 or 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 (84 percent) of the District's employees are covered by collective bargaining agreements. Collective bargaining agreements covering approximately 8 percent of these employees expire within the next year.

### **Note 17: 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 \$5,277,863 from this tax during the year ended June 30, 2020, which has been budgeted to pay for building improvement needs and debt service.

# Notes to Financial Statements June 30, 2020

#### Note 18: 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.

Additional Audited Financial Information

# Combining Statement of Assets, Liabilities and Fund Balances Major Funds Modified Cash Basis June 30, 2020

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
Assets Cash Investments	\$ 770,154 22,090,325		\$ 178,020 5,038,675
Inventories-at moving-average cost Other  Total assets	183,915 ———— \$\$	<u> </u>	\$\$
<b>Liabilities</b> Payroll deductions payable	\$ <u>4,700,701</u>	\$	\$
Fund Balances	<u>4,700,701</u> <u>18,343,693</u>		<u></u>
Total liabilities and fund balances	\$ 23,044,394	\$ <u>1,235,457</u>	\$5,216,695

Tort Immunity Judgment Fund	1	Total General Fund	ire Safety I Prevention Fund	Total Major Funds
\$ 85,146 2,918,880 —		2,182,331 30,134,326 183,915	\$ 401,885 35,099,087 —	\$ 2,584,216 65,233,413 183,915
\$3,004,026	\$	32,500,572	\$ 35,500,972	\$ 68,001,544
\$	\$_	4,700,701	\$ 	\$ 4,700,701
	_	4,700,701	 <u>=</u>	 4,700,701
3,004,026	_	27,799,871	 35,500,972	 63,300,843
\$3,004,026	\$	32,500,572	\$ 35,500,972	\$ 68,001,544

### Combining Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances Major Funds

#### Modified Cash Basis Year Ended June 30, 2020

	E	ducational Fund		erations and tenance Fund	Working Cash Fund	
Revenue Received						
Taxes	\$	17,925,531	\$	3,369,325	\$ 336,9	934
Corporate personal property replacement taxes		3,829,280		_		_
Earnings on investments		525,833		22,080	38,	570
Tuition		25,572		_		_
Food services		48,266		_		_
District/school activity income		55,400		_		_
Textbook fees		86,151		_		_
State grants		54,974,702		2,500,000		_
Federal grants		15,383,341		_		_
Other		1,474,707		59,408		_
On-behalf receipts		4,502,451	_	<u> </u>		
		98,831,234	-	5,950,813	375,	<u>504</u>
<b>Expenditures Disbursed</b>						
Instruction						
Regular programs		28,197,699		_		_
Tuition payments to charter schools		3,491,195		_		_
Pre-kindergarten programs		2,099,822		_		_
Special Ed programs		6,052,269		_		_
Remedial and supplemental programs						
K-12		4,518,788		_		_
CTE programs		212,794		_		_
Interscholastic programs		1,115,281		_		_
Summer school programs		88,846		_		_
Driver's education programs		68,895		_		_
Bilingual programs		320,939		_		_
Truant alternative and optional programs		1,242,998				_
		47,409,526		<u> </u>		_
Supporting services						
Pupils		4,381,375		_		_
Instructional staff		3,886,809		_		_
General administration		1,897,888		_		_
School administration		6,481,540		_		_
Business		9,214,414		6,006,620		_
Central		5,162,963		_		_
Other	_	95,470				_
		31,120,459		6,006,620	,	_

	Fort Immunity/ Judgment Fund		General an		ire Prevention and Safety Fund		Total Major Funds
\$	2,906,382	\$	24,538,172	\$	336,934	\$	24,875,106
	_		3,829,280		_		3,829,280
	62,434		648,917		53,095		702,012
	_		25,572		_		25,572
	_		48,266		_		48,266
	_		55,400		_		55,400
	_		86,151		_		86,151
	_		57,474,702		_		57,474,702
	_		15,383,341 1,534,115		_		15,383,341 1,534,115
	_		4,502,451		_		4,502,451
•	<del>_</del>	_	4,302,431	-		-	
	2,968,816	_	108,126,367	_	390,029	-	108,516,396
	_		28,197,699		_		28,197,699
	_		3,491,195		_		3,491,195
	_		2,099,822		_		2,099,822
	_		6,052,269		_		6,052,269
			4,518,788				4,518,788
	_		212,794		_		212,794
	_		1,115,281		_		1,115,281
	_		88,846		_		88,846
	_		68,895		_		68,895
	_		320,939		_		320,939
		_	1,242,998	-		-	1,242,998
		_	47,409,526	-		-	47,409,526
			4 201 277				4 201 277
	_		4,381,375		_		4,381,375
	1 000 774		3,886,809		_		3,886,809
	1,980,774		3,878,662		_		3,878,662
			6,481,540		1 160 571		6,481,540
	_		15,221,034 5,162,963		1,162,571		16,383,605 5,162,963
	_		95,47 <u>0</u>		_		95,470
•		_	<u> </u>	_		-	
	1,980,774	_	39,107,853	_	1,162,571	-	40,270,424

#### Combining Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances Major Funds

#### Modified Cash Basis Year Ended June 30, 2020

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
(Continued)			
Community Services Payments to Other Governmental Units On-behalf Disbursements	\$ 1,395,182 10,627,101 4,502,451	\$ <u> </u>	\$ <u> </u>
	95,054,719	6,006,620	
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	3,776,515	(55,807)	375,504
Other Financing Sources (Uses) Proceeds from bond issue Transfers in (out) Proceeds from sale of supplies Decrease in worker's compensation reserve	192,695 ————————————————————————————————————	418 ————————————————————————————————————	9,714,846 (9,714,846) ————————————————————————————————————
Excess (Deficiency) of Revenue Received and Other Financing Sources (Uses) Over (Under) Expenditures Disbursed and Other Financing Uses	3,969,210	(55,389)	375,504
Fund Balances, Beginning of Year	14,374,483	1,290,846	4,841,191
Fund Balances, End of Year	\$ <u>18,343,693</u>	\$ <u>1,235,457</u>	\$5,216,695

	t Immunity/ udgment Fund	Total General Fund	Fire Safety and Prevention Fund	Total Major Funds
\$		\$ 1,395,182 10,627,101 4,502,451	\$ <u> </u>	\$ 1,395,182 10,627,101 4,502,451
_	1,980,774	103,042,113	1,162,571	104,204,684
	988,042	5,084,254	(772,542)	4,311,712
		9,714,846 (9,714,846) 193,113 (448,690)	32,641,687	42,356,533 (9,714,846) 193,113 (448,690)
	(448,690)	(255,577)	32,641,687	32,386,110
	539,352	4,828,677	31,869,145	36,697,822
_	2,464,674	22,971,194	3,631,827	26,603,021
\$	3,004,026	\$ <u>27,799,871</u>	\$ 35,500,972	\$ 63,300,843

### Combining Statement of Assets, Liabilities and Fund Balances Other Nonmajor Governmental Funds Modified Cash Basis June 30, 2020

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
Assets			
Cash Investments Other	\$ 423,179 2,296,709 16,752	\$ 7,593 3,868,119 —	\$ 109,480 2,589,785 ———
Total assets	\$ <u>2,736,640</u>	\$3,875,712	\$2,699,265
Fund Balances	\$ <u>2,736,640</u>	\$ 3,875,712	\$ <u>2,699,265</u>

ı	Capital Projects Fund	Total Other Nonmajor Governmental Funds			
\$	19,101 1,174,826 —	\$	559,353 9,929,439 16,752		
\$	1,193,927	\$	10,505,544		
\$	1.193.927	\$	10.505.544		

# Combining Statement of Revenue Received, Expenditures Disbursed and Changes in Fund Balances Other Nonmajor Governmental Funds Modified Cash Basis Year Ended June 30, 2020

	Trar	sportation Fund	De	ebt Service Fund		Illinois Municipal Retirement Fund
Revenue Received						
Taxes	\$	1,347,730	\$	3,004,092	\$	3,858,551
Corporate personal property replacement taxes	Ψ		Ψ	5,001,072	Ψ	173,499
School facility occupation tax proceeds		_		5,277,863		
Earnings on investments		38,262		29,241		66,442
State grants		4,007,984		_		_
Federal grants		87,466				_
Other		4,014		<u> </u>		15,576
		5,485,456		8,311,196	_	4,114,068
<b>Expenditures Disbursed</b>						
Instruction						
Regular programs		_		_		371,385
Pre-kindergarten programs		_		_		120,692
Special Ed programs Pre-K		_		_		703,128
Remedial and supplemental programs						
K-12		_		_		198,299
CTE programs		_		_		2,241
Interscholastic programs		_		_		57,336
Summer school programs		_		_		1,249
Driver's education programs		_		_		939
Bilingual programs		_		_		3,306
Truant alternative and optional programs			_		_	36,306
					_	1,494,881
Supporting services						
Pupils		_		_		287,751
Instructional staff		_		_		181,492
General administration		_		_		159,709
School administration		_		_		301,996
Business administration		4,765,916		_		1,319,234
Central		_		_		219,145
Other				<u> </u>		3,061
		4,765,916	_			2,472,388

	Capital Projects Fund	Total Other Nonmajor Governmental Funds			
\$	112,971 — 26,948 139,919	\$	8,210,373 173,499 5,277,863 246,916 4,007,984 87,466 46,538 18,050,639		
	=		371,385 120,692 703,128		
_			198,299 2,241 57,336 1,249 939 3,306 36,306		
_	11,559,510 ————————————————————————————————————	_	287,751 181,492 159,709 301,996 17,644,660 219,145 3,061 18,797,814		

### Combining Statement of Revenue Received, Expenditures Disbursed, Other Financing Sources and Changes in Fund Balances Other Nonmajor Governmental Funds

#### Modified Cash Basis Year Ended June 30, 2020

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
(Continued)			
Community Services Debt Services	\$ <u> </u>	\$ <u> </u>	\$ 179,328 —
	4,765,916	13,220,587	4,146,597
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	719,540	(4,909,391)	(32,529)
Other Financing Sources (Uses) Proceeds from bond issue Transfers in (out)		7,017,167	<u></u>
		7,017,167	
Excess (Deficiency) of Revenue Received and Other Financing Sources (Uses) Over			
(Under) Expenditures Disbursed and Other Financing Uses	719,540	2,107,776	(32,529)
Fund Balances, Beginning of Year	2,017,100	1,767,936	2,731,794
Fund Balances, End of Year	\$	\$ <u>3,875,712</u>	\$ <u>2,699,265</u>

 Capital Projects Fund	Total Other Nonmajor Governmental Funds
\$ 	\$ 179,328 13,220,587
11,559,510	33,692,610
(11,419,591)	(15,641,971)
9,714,84 <u>6</u>	7,017,167 9,714,846
9,714,846	16,732,013
(1,704,745)	1,090,042
2,898,672	9,415,502
\$ 1,193,927	\$ <u>10,505,544</u>

#### Combining Statement of Fiduciary Net Position Fiduciary Funds Modified Cash Basis June 30, 2020

	Student Activity Funds
Assets	
Cash Investments	\$ 83,394 480,538
Total assets	\$ <u>563,932</u>
Liability	
Due to organizations	\$ <u>563,932</u>

#### Combining Statement of Cash Receipts and Disbursements Fiduciary Funds Year Ended June 30, 2020

	Balance	Cash	Cash	Balance	
	July 1, 2019	Received	Disbursed	June 30, 2020	
Activity Funds	\$ 547,074	\$ <u>254,091</u>	\$ <u>237,233</u>	\$ <u>563,932</u>	

### Educational Fund Statement of Revenue Received and Other Financing Sources Modified Cash Basis Year Ended June 30, 2020

		Budget		Actual	Budget Over (Under) Actual	
Revenue Received						
Local Sources						
Taxes	\$	17,982,340	\$	17,925,531	\$	56,809
Corporate personal property replacement						
taxes		4,059,705		3,829,280		230,425
Earnings on investments		492,850		525,833		(32,983)
Tuition		15,000		25,572		(10,572)
Food services		68,100		48,266		19,834
District/school activity income		67,070		55,400		11,670
Textbook fees		95,000		86,151		8,849
Other, including rental	_	1,884,336	_	1,474,707		409,629
		24,664,401		23,970,740		693,661
State Sources						
Unrestricted Grants						
Evidence-based funding		50,736,565		51,134,426		(397,861)
		50,736,565		51,134,426		(397,861)
Restricted Grants						, , , , , , , , , , , , , , , , , , ,
Driver education		83,150		58,615		24,535
Bilingual education		´ <del></del>		´ <del></del>		´ <del></del>
Career and technical education		25,039		54,047		(29,008)
Special education		381,292		631,583		(250,291)
Truant alternative and optional						
programs		100,119		92,711		7,408
Early childhood		3,147,577		2,789,507		358,070
Food services		94,785		68,951		25,834
Other	_	184,268		144,862		39,406
	_	4,016,230		3,840,276		175,954
		54,752,795	_	54,974,702		(221,907)

### Educational Fund Statement of Revenue Received and Other Financing Sources Modified Cash Basis Year Ended June 30, 2020

		Budget		Actual	dget Over der) Actual
Federal Sources					
Title I	\$	7,335,297	\$	7,632,846	\$ (297,549)
Food services		5,126,225		4,481,723	644,502
Special Education – IDEA Flow Through		2,416,737		2,677,229	(260,492)
Title II – Teacher quality		469,473		322,492	146,981
Title III – Instruction for English learners		5,860		5,158	702
Title III – English Language Acquisition		17,000		18,458	(1,458)
Medicaid matching funds		140,000		107,988	32,012
Race to the top – preschool expansion grant				65,341	(65,341)
Other		256,700		72,106	 184,594
	_	15,767,292	_	15,383,341	 383,951
On-behalf receipts	_	4,000,000		4,502,451	 (502,451)
Total revenue received	_	99,184,488	_	98,831,234	 353,254
Other Financing Sources					
Proceeds from sale of supplies		3,000		192,695	(189,695)
Proceeds from sale of fixed assets	_	3,000			 3,000
Total other financing sources	_	6,000	_	192,695	 (186,695)
Total Revenue Received and Other Financing Sources	\$	99,190,488	\$	99,023,929	\$ 166,559

	Budget		Actual	Budget Over (Under) Actual		
<b>Expenditures Disbursed</b>						
Instruction						
Regular Programs	\$	21 040 600	Ф	20 207 501	Ф	0.41 1.70
Salaries	<b>3</b>	21,048,680	\$	20,207,501	\$	841,179
Employee benefits Purchased services		6,443,125 263,099		6,033,225		409,900
Supplies and materials		1,757,476		515,147 1,198,680		(252,048) 558,796
Capital outlay		1,/3/,4/0		46,464		(46,464)
Other		10,650		11,530		(880)
Non-capitalized equipment		10,030		185,152		(185,152)
Non-capitanzea equipment		<del></del>		103,132		(103,132)
	_	29,523,030		28,197,699		1,325,331
Tuition Payments to Charter Schools						
Purchased services	_	3,300,000		3,491,195		(191,195)
Pre-K Programs						
Salaries		1,692,822		1,476,244		216,578
Employee benefits		634,920		481,050		153,870
Purchased services		10,805		9,756		1,049
Supplies and materials		163,437		117,156		46,281
Capital outlay						
Non-capitalized equipment	_	3,000	_	15,616		(12,616)
	_	2,504,984		2,099,822		405,162
Remedial and supplemental programs K-12						
Salaries		2,699,458		2,747,827		(48,369)
Employee benefits		921,176		872,146		49,030
Purchased services		96,071		76,614		19,457
Supplies and materials		1,375,700		699,782		675,918
Capital outlay		_		5,760		(5,760)
Other		_		3,121		(3,121)
Non-capitalized equipment	_			113,538		(113,538)
	_	5,092,405		4,518,788		573,617

	Budget		Actual	Budget Over (Under) Actual
Instruction (Continued) Special Ed programs				
Salaries	\$ 4,379,2	75 \$	4,535,157	\$ (155,882)
Employee benefits	1,199,83		1,237,604	(37,772)
Purchased services	7,2		179,080	(171,808)
Supplies and materials Other	85,1°		57,095	28,078
Non-capitalized equipment	55,00		43,333	11,667 ————
	5,726,5	<u>52</u> _	6,052,269	(325,717)
CTE Programs				
Salaries	149,52		161,017	(11,491)
Employee benefits	46,83	32	39,297	7,535
Supplies Non-capitalized equipment	-		6,462 2,719	(6,462) (2,719)
Capital outlay	- -		3,299	(3,299)
cupium cumuy	106.2			
	196,33	<u> </u>	212,794	(16,436)
Interscholastic Programs				
Salaries	823,23		809,693	13,557
Employee benefits Purchased services	88,00		50,174	37,886
Supplies and materials	153,1° 238,3°		101,840 105,240	51,334 133,080
Capital outlay	3,7:		17,211	(13,461)
Other	31,90		19,641	12,259
Non-capitalized equipment		= -	11,482	(11,482)
	1,338,4	<u>54</u> _	1,115,281	223,173
Summer School Programs	-0.0		0= -00	(2= -22)
Salaries	50,00		87,533	(37,533)
Employee benefits		<u>50</u> _	1,313	(563)
	50,73	<u>50</u>	88,846	(38,096)
Driver's Education Programs	115.00	20	(4.400	50.520
Salaries Employee benefits	115,00 2,1		64,480 964	50,520 1,146
Purchased services		00	396	1,140
Supplies and materials	9,00		2,965	6,035
Other		= -	90	(90)
	126,5	10	68,895	57,615
(0				

	Budget	Actual	Budget Over (Under) Actual
Instruction (Continued)			
Bilingual Programs			
Salaries	\$ 243,895	\$ 242,087	\$ 1,808
Employee benefits	75,147	72,877	2,270
Purchased services	_	1,242	(1,242)
Supplies and materials	10,533	4,733	5,800
	329,575	320,939	8,636
Truant Alternative and Optional Programs			
Salaries	927,260	911,074	16,186
Employee benefits	281,670	273,976	7,694
Purchased services	3,137	15,029	(11,892)
Supplies and materials	19,694	42,919	(23,225)
Non-capitalized equipment			
	1,231,761	1,242,998	(11,237)
Total instruction	49,420,379	47,409,526	2,010,853
<b>Supporting Services</b>			
Pupils			
Salaries	3,895,619	3,494,337	401,282
Employee benefits	1,131,763	945,612	186,151
Purchased services	77,065	(46,783)	123,848
Supplies and materials	40,455	(16,791)	57,246
Other	1,061	_	1,061
Non-capitalized equipment Termination benefits	2,000	5,000	2,000 (5,000)
	5,147,963	4,381,375	766,588
	3,147,903	4,361,373	
Instructional staff			
Salaries	2,102,902	2,183,095	(80,193)
Employee benefits	624,558	561,965	62,593
Purchased services	549,365	837,826	(288,461)
Supplies and materials	329,249	70,836	258,413
Capital outlay	2.250	7,500	(7,500)
Other	3,250	3,000	250
Non-capitalized equipment Termination benefits		222,066 521	(222,066) (521)
	3,609,324	3,886,809	(277,485)

		Budget		Actual	Budget Over (Under) Actual
Supporting Services (Continued)					
General administration					
Salaries	\$	927,074	\$	997,180	\$ (70,106)
Employee benefits	•	307,528	•	309,388	(1,860)
Purchased services		592,541		513,891	78,650
Supplies and materials		53,300		27,252	26,048
Capital outlay		2,000		´ —	2,000
Other		35,000		17,901	17,099
Non-capitalized equipment		2,200		999	1,201
Termination benefits		31,205	_	31,277	(72)
		1,950,848		1,897,888	52,960
School administration					
Salaries		5,175,250		5,016,890	158,360
Employee benefits		1,355,174		1,281,208	73,966
Purchased services		85,975		93,976	(8,001)
Supplies and materials		64,846		63,213	1,633
Capital outlay		1,000		7,508	(6,508)
Other		12,920		11,418	1,502
Non-capitalized equipment		2,800		5,433	(2,633)
Termination benefits	_	<u></u>	_	1,894	(1,894)
	_	6,697,965	_	6,481,540	216,425
Business Administration					
Operation and maintenance of Plant					
Salaries		3,417,635		3,417,652	(17)
Employee benefits		737,480		691,809	45,671
Purchased services		168,006		180,213	(12,207)
Supplies and materials		23,400		12,809	10,591
Other		´ —		238	(238)
Non-capitalized equipment				2,206	(2,206)
Termination benefits		24,000	_	7,712	16,288
	_	4,370,521		4,312,639	57,882
Food Services					
Salaries		25,000		2,381	22,619
Purchased services		3,892,565		3,073,024	819,541
Supplies and materials		246,500		104,631	141,869
Capital outlay		86,900		88,854	(1,954)
Other		8,500			8,500
Non-capitalized equipment	_	20,000	_	30,177	(10,177)
	_	4,279,465		3,299,067	980,398

	Budget			Actual	Budget Over (Under) Actual	
Supporting Services (Continued) Business Administration (Continued) Other business services						
Salaries	\$	1,189,390	\$	1,211,506	\$	(22,116)
Employee benefits	Ψ	1,169,390	Ψ	217,001	Φ	(21,846)
Purchased services		341,500		118,689		222,811
Supplies and materials		39,700		36,853		2,847
Capital outlay		5,500		16,597		(11,097)
Other		700		255		445
Non-capitalized equipment		2,500				2,500
Termination benefits		2,000		1,807		193
		1,776,445	_	1,602,708		173,737
Total business administration		10,426,431	_	9,214,414		1,212,017
Central						
Salaries		1,400,166		1,329,080		71,086
Employee benefits		263,746		248,420		15,326
Purchased services		1,058,052		1,345,052		(287,000)
Supplies and materials		643,622		1,553,483		(909,861)
Capital outlay		392,000		422,825		(30,825)
Other		29,300		35,541		(6,241)
Non-capitalized equipment		1,457,700		222,608		1,235,092
Termination benefits			_	5,954		(5,954)
Other supporting services		5,244,586	_	5,162,963		81,623
Salaries		50,910		62,778		(11,868)
Employee benefits		28,780		31,862		(3,082)
Supplies and materials			_	830		(830)
		79,690		95,470		(15,780)
Total supporting services		33,156,807		31,120,459		2,036,348

	Budget			Actual	Budget Over (Under) Actual	
Community Services						
Salaries	\$	1,006,084	\$	1,117,101	\$	(111,017)
Employee benefits		222,728		191,827		30,901
Purchased services		313,858		53,604		260,254
Capital outlay		10,500		_		10,500
Supplies and materials		98,718		31,724		66,994
Other				75		(75)
Non-capitalized equipment		2,500	_	851		1,649
Total community services		1,654,388	_	1,395,182		259,206
Payments to Other Governmental Units						
Purchased services		40,000		12,375		27,625
Other	_	10,140,535	_	10,614,726		(474,191)
Total payments to other						
governmental units	_	10,180,535	_	10,627,101		(446,566)
Provisions for Contingencies Other	_	<u> </u>		<u> </u>		
On-behalf Disbursements	_	4,000,000	_	4,502,451		(502,451)
<b>Total Expenditures Disbursed</b>	\$	98,412,109	\$	95,054,719	\$	3,357,390

### Operations and Maintenance Fund Statement of Revenue Received and Other Financing Sources Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual	Budget Over (Under) Actual	
Revenue Received						
Local Sources						
Taxes	\$	3,379,500	\$	3,369,325	\$	10,175
Earnings on investments		32,000		22,080		9,920
Other, including rental		53,150	_	59,408		(6,258)
		3,464,650	_	3,450,813		13,837
State Sources						
Evidence-based funding		2,682,983		2,500,000		182,983
Federal Sources						
Title I	_	1,500	_	<u></u>		1,500
Total revenue received		6,149,133	_	5,950,813		198,320
Other Financing Sources						
Proceeds from sale of supplies	_	500	_	418		82
Total other financing sources		500	_	418		82
Total Revenue Received and Other Financing Sources	\$	6,149,633	\$	5,951,231	\$	198,402

#### Operations and Maintenance Fund Statement of Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual	Budget Over (Under) Actual	
Expenditures Disbursed Supporting services, Business Facilities acquisition and construction Purchased services Supplies and materials Capital outlay Other Non-capitalized equipment	\$	36,000 74,500 10,000 500 12,000	\$	44,342 33,683 — —	\$	(8,342) 40,817 10,000 500 12,000
		133,000		78,025		54,975
Operation and maintenance of plant Salaries Employee benefits Purchased services Supplies and materials Capital outlay Other Non-capital equipment Termination benefits	_	2,425,775 447,290 521,150 2,317,250 268,500 9,600 69,500 ———————————————————————————————————	_	2,473,195 458,290 624,690 2,172,461 133,274 2,138 61,991 2,556 5,928,595	_	(47,420) (11,000) (103,540) 144,789 135,226 7,462 7,509 (2,556)
<b>Total Expenditures Disbursed</b>	\$	6,192,065	\$	6,006,620	\$	185,445

# Debt Service Fund Statement of Revenue Received, Other Financing Sources and Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual		dget Over der) Actual
Revenue Received						
Local sources Taxes	\$	3,046,235	\$	3,004,092	\$	42,143
School facility occupation tax proceeds	Ψ	5,300,000	Ψ	5,277,863	Ψ	22,137
Earnings on investments	_	17,160	_	29,241		(12,081)
Total revenue received		8,363,395		8,311,196		52,199
Other Financing Sources						
Proceeds from bond issue		13,850,000		7,017,167		6,832,833
Total other financing sources		13,850,000	_	7,017,167	_	6,832,833
Total Revenue Received and Other Financing Sources	\$	22,213,395	\$	15,328,363	\$	6,885,032
Expenditures Disbursed Interest and service charges on bonded debt	\$	3,580,000	\$	4,415,587	\$	(835,587)
Principal repayment on bonded debt	_	17,850,000	_	8,805,000		9,045,000
Total Expenditures Disbursed	\$	21,430,000	\$	13,220,587	\$	8,209,413

#### **Debt Service Fund Schedule of Bonds Outstanding** June 30, 2020

	Date of Issue	Interest Rate	Amount Originally Issued	Amount Outstanding July 1, 2019
General Obligation School Bonds				
Series 2011A	10/11/11	2.00% to 5.25%	\$ 70,920,000	\$ 63,600,000
QZAB Series 2011	11/03/11	2.25%	4,675,000	4,675,000
Working Cash/Refunding Bonds				
Series 2013 A	07/30/13	3.90%	8,995,000	8,050,000
Working Cash Bonds	12/01/17	1.75% to 1.89%	2,204,000	1,115,000
General Obligation Bonds	12/5/19	4.00%	4,985,000	· · · · · · · · · · · · · · · · · · ·
General Obligation Bonds	5/20/20	4.00% to 5.00%	9,110,000	_
General Obligation/Refunding				
Bonds	5/20/20	2.15% to 2.50%	31,235,000	
			\$ <u>132,124,000</u>	\$ <u>77,440,000</u>

Requireme	ents for Bonds and In	terest	
-		Future Years	
	Bonds	Interest	Total Requirement
	\$ 3,770,000	\$ 5,370,352	\$ 9,140,35
	2,430,000	5,016,231	7,446,23
	2,880,000	4,963,834	7,843,83
	3,185,000	4,854,609	8,039,60
	12,810,000	22,763,263	35,573,26
	29,565,000	17,996,469	47,561,46
	39,085,000	9,894,056	48,979,05
	20,240,000	1,553,563	21,793,5
	\$ <u>113,965,000</u>	\$72,412,377	\$ <u>186,377,37</u>
L	egal Debt Margin		
luation, 2018			\$ 3683,745,24
debt limitation (13.8 percent of	of assessed valuation)		\$ 94,218,84
s alternate revenue sour	ce bonds of \$66,970,000		46,725,0
			\$ <u>47,493,84</u>

 Amount ssued This iscal Year	ued This Retired This Outstandin							
\$ _	\$	1,305,000	\$	62,295,000	\$	1,395,000		
				4,675,000				
		6,385,000		1,665,000		1,665,000		
		1,115,000		_				
9,110,000		_		9,110,000		710,000		
31,235,000				31,235,000				
 4,985,000			_	4,985,000	_			
\$ 45,330,000	\$	8,805,000	\$_	113,965,000	\$	3,770,000		

### Transportation Fund Statement of Revenue Received and Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

	Budget	Actual	Budget Over (Under) Actual
Revenue Received  Local Sources  Taxes  Earnings on investments  Other	\$ 1,351,550 52,650 11,500 1,415,700	\$ 1,347,730 38,262 4,014 1,390,006	\$ 3,820 14,388 7,486 25,694
State Sources Unrestricted Grants Evidence-based funding	217,330		217,330
Restricted Grants Transportation Aid Regular students Special education Other restricted grants	2,725,220 1,303,150 250,320	2,692,505 1,264,269 51,210	32,715 38,881 199,110
Federal Sources Title I	4,496,020	4,007,984	488,036
Total Revenue Received	55,246 55,246 \$5,966,966	87,466 \$	(32,220) (32,220) \$
Expenditures Disbursed Supporting services, Business Dunil transportation			
Pupil transportation Salaries Employee benefits Purchased services Supplies and materials Capital equipment Other	\$ 98,860 19,825 6,456,367 10,000 60,000	\$ 117,531 19,841 4,619,405 9,139	\$ (18,671) (16) 1,836,962 861 60,000
Termination benefits  Total Expenditures Disbursed	\$ <u>6,645,052</u>	\$ <u>4,765,916</u>	\$\$

#### Illinois Municipal Retirement/Social Security Fund Statement of Revenue Received Modified Cash Basis Year Ended June 30, 2020

	Budget		Actual	Budget Over (Under) Actua		
Revenue Received Local sources Taxes		3,869,995	\$	3,858,551	\$	11,444
Corporate personal property replacement taxes Earnings on investments Other		173,499 55,050 16,730	_	173,499 66,442 15,576		(11,392) 1,154
Federal Sources		4,115,274	_	4,114,068		1,206
SAMHSA		5,565	_			5,565
<b>Total Revenue Received</b>	\$	4,120,839	\$	4,114,068	\$	6,771

#### Illinois Municipal Retirement/Social Security Fund Statement of Expenditures Disbursed Modified Cash Basis

Year Ended June 30, 2020

	Budget		Actual	Budget Over (Under) Actual		
Expenditures Disbursed						
Instruction						
Employee benefits						
Regular programs	\$	396,395	\$	371,385	\$	25,010
Pre-kindergarten programs		138,050		120,692		17,358
Special Ed programs		706,090		703,128		2,962
Remedial and supplemental programs		243,275		198,299		44,976
Career and technical education						
program		2,180		2,241		(61)
Interscholastic programs		53,875		57,336		(3,461)
Summer school programs		730		1,249		(519)
Driver's education programs		2,320		939		1,381
Bilingual programs		3,440		3,306		134
Truant alternative and optional						
programs		33,270	_	36,306		(3,036)
		1,579,625	_	1,494,881		84,744
Supporting services						
Employee benefits						
Pupils		318,364		287,751		30,613
Instructional staff		195,170		181,492		13,678
General administration		153,310		159,709		(6,399)
School administration		300,930		301,996		(1,066)
Business		1,278,170		1,319,234		(41,064)
Central		224,010		219,145		4,865
Other		740		3,061		(2,321)
	_	2,470,694	_	2,472,388		(1,694)
Community Services						
Employee Benefits						
Other	_	161,195	_	179,328		(18,133)
<b>Total Expenditures Disbursed</b>	\$	4,211,514	\$	4,146,597	\$	64,917

## Tort Immunity/Judgment Fund Statement of Revenue Received and Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual	Budget Over (Under) Actual	
Revenue Received Local sources Taxes Earnings on investments	\$	2,915,300 51,400	\$	2,906,382 62,434	\$	8,918 (11,034)
<b>Total Revenue Received</b>	\$	2,966,700	\$	2,968,816	\$	(2,116)
Expenditures Disbursed Supporting Services, General Administration Tort immunity services Salaries	\$	579,995	\$	558,965	\$	21,030
Employee benefits Purchased services  Total Expanditures Disbursed		207,460 1,585,200	_	128,916 1,292,893 1,980,774		78,544 292,307
Total Expenditures Disbursed	<b>p</b>	2,372,655	<b>D</b>	1,980,774	Φ	391,881

# Capital Projects Fund Statement of Revenues Received, Other Financing Sources and Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

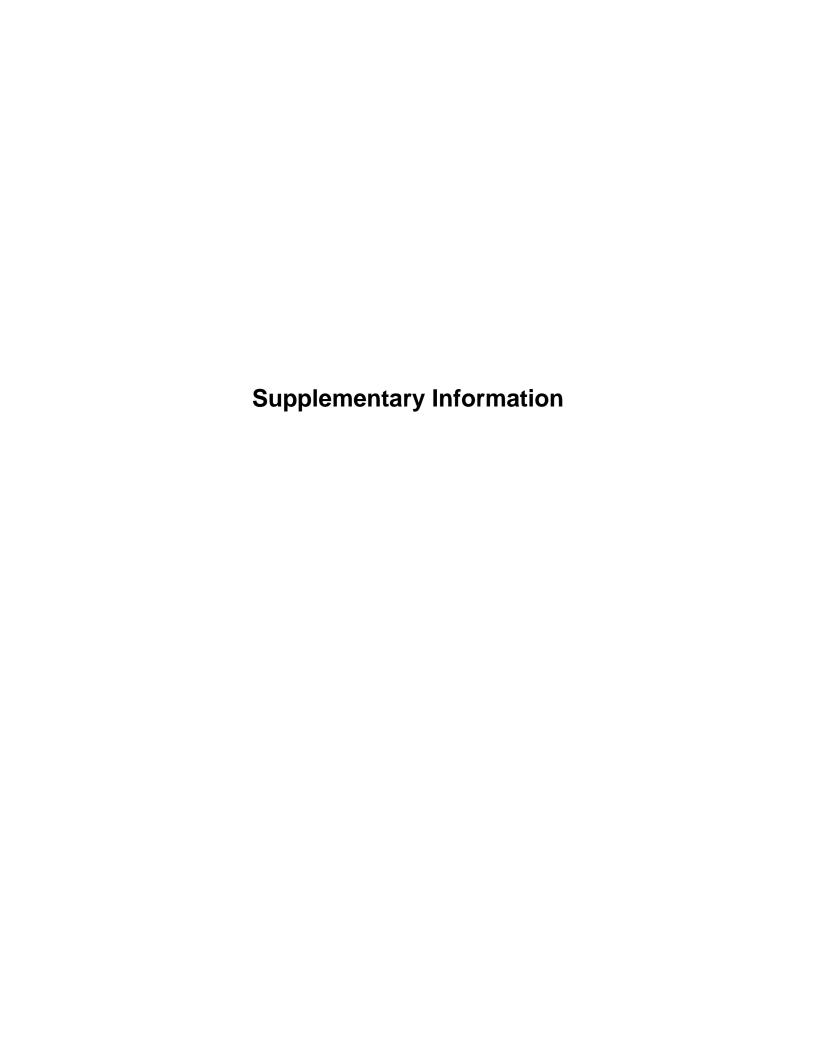
	Budget			Actual	Budget Over (Under) Actual	
Revenue Received Local Sources Earnings on investments	\$	10,000	\$	112,971	\$	(102,971)
Other	_		_	26,948		(26,948)
Total revenue received	_	10,000		139,919		(129,919)
Other Financing Sources Proceeds from bond issue Transfers in	_	13,000,000 9,875,000		9,714,846		13,000,000 160,154
Total other financing sources	_	22,875,000	_	9,714,846		13,160,154
Total Revenue Received and Other Financing Sources	\$	22,885,000	\$	9,854,765	\$	13,030,235
Expenditures Disbursed Supporting Services, Business Facilities acquisition and construction						
Purchased services Supplies and materials Capital equipment	\$	10,000,200 277,500 150,000	\$	11,118,911 374,603	\$	(1,118,711) (97,103) 150,000
Non-capitalized equipment	<u> </u>	182,500	<u> </u>	65,996 11,559,510	 \$	116,504 (949,310)
Total Expenditures Disbursed	\$	10,010,200	Φ	11,339,310	Ψ	(272,310)

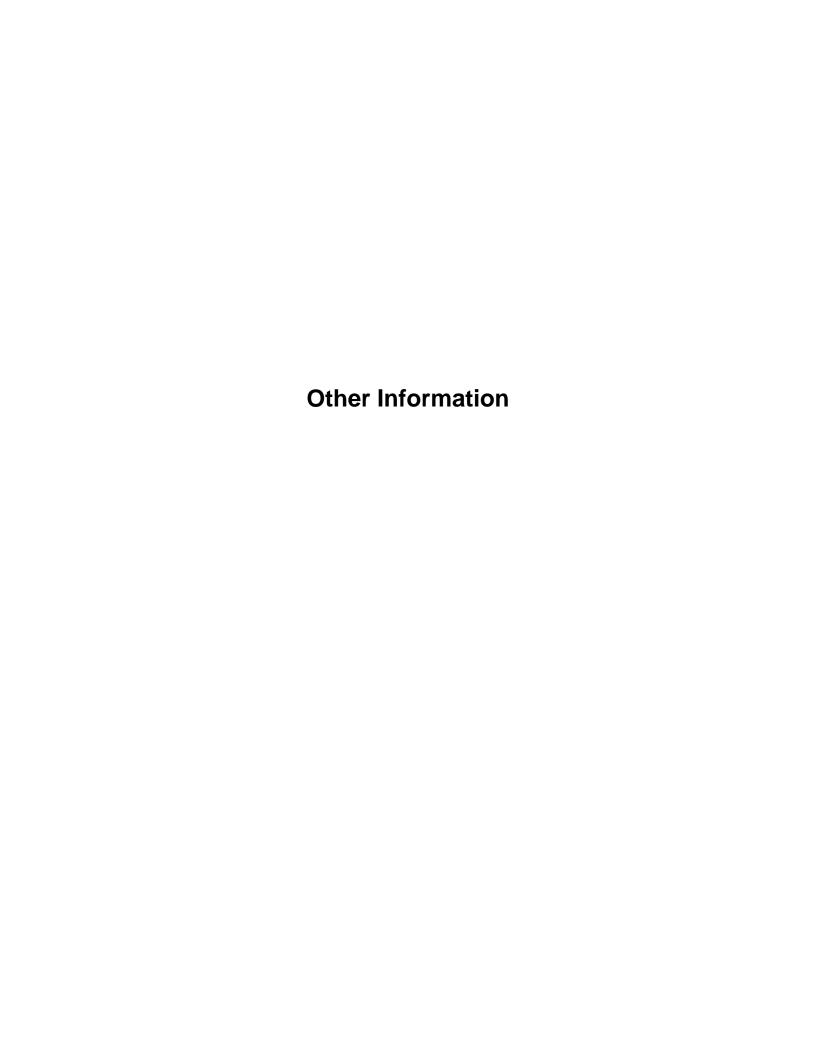
### Fire Prevention and Safety Fund Statement of Revenue Received and Expenditures Disbursed Modified Cash Basis Year Ended June 30, 2020

	Budget		Actual		udget Over nder) Actual
Revenue Received Local sources					
Taxes Earnings on investments	\$	337,955 66,950	\$ 336,934 53,095	\$_	1,021 13,855
Total revenue received		404,905	 390,029	_	14,876
Other Financing Sources Proceeds from bond issue	_	11,850,000	 32,641,687	_	(20,791,687)
Total other financing sources		11,850,000	 32,641,687	_	(20,791,687)
Total Revenue Received and Other Financing Sources	\$	12,254,905	\$ 33,031,716	\$_	(20,776,811)
Expenditures Disbursed Supporting Services, Business Facilities acquisition and construction					
Salaries Purchased services Supplies and materials	\$ _	22,500 7,499,000 2,010,000	\$  7,366 1,155,205 —	\$ _	15,134 6,343,795 2,010,000
Total Expenditures Disbursed	\$	9,531,500	\$ 1,162,571	\$_	8,368,929

## Working Cash Fund Statement of Revenue Received Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual	Budget Over (Under) Actual	
Revenue Received Local sources Taxes	\$	337,955	\$	336,934	\$	1,021
Earnings on investments	_	66,950	_	38,570	_	28,380
Total revenue received	_	404,905		375,504		29,401
Other Financing Sources Proceeds from bond issue Transfer out	_	9,875,000 (9,875,000)		9,714,846 (9,714,846)	_	160,154 (160,154)
Total other financing sources	_	<u> </u>		<u> </u>		<u> </u>
Total Revenue Received and Other Financing Sources	\$	404,905	\$	375,504	\$	29,401





#### Budgetary Comparison General Fund Modified Cash Basis Year Ended June 30, 2020

	Budget		Actual	Budget Over (Under) Actual		
Revenue Received						
Taxes	\$	24,615,095	\$	24,538,172	\$	76,923
Corporate personal property replacement taxes	•	4,059,705	,	3,829,280	*	230,425
Earnings on investments		643,200		648,917		(5,717)
Tuition		15,000		25,572		(10,572)
Food services		68,100		48,266		19,834
District/school activity income		67,070		55,400		11,670
Textbook fees		95,000		86,151		8,849
State grants		57,435,778		57,474,702		(38,924)
Federal grants		15,768,792		15,383,341		385,451
Other		1,937,486		1,534,115		403,371
On-behalf receipts	_	4,000,000	_	4,502,451		(502,451)
	_	108,705,226	_	108,126,367		578,859
<b>Expenditures Disbursed</b>						
Instruction						
Regular programs		29,523,030		28,197,699		1,325,331
Tuition payments to charter schools		3,300,000		3,491,195		(191,195)
Pre-kindergarten programs		2,504,984		2,099,822		405,162
Special Ed programs		5,726,552		6,052,269		(325,717)
Remedial and supplemental programs K-12		5,092,405		4,518,788		573,617
CTE programs		196,358		212,794		(16,436)
Interscholastic programs		1,338,454		1,115,281		223,173
Summer school programs		50,750		88,846		(38,096)
Driver's education programs		126,510		68,895		57,615
Bilingual programs		329,575		320,939		8,636
Truant alternative and optional programs	_	1,231,761	_	1,242,998		(11,237)
	_	49,420,379	_	47,409,526		2,010,853
Supporting services						
Pupils		5,147,963		4,381,375		766,588
Instructional staff		3,609,324		3,886,809		(277,485)
General administration		4,323,503		3,878,662		444,841
School administration		6,697,965		6,481,540		216,425
Business		16,618,496		15,221,034		1,397,462
Central		5,244,586		5,162,963		81,623
Other	_	79,690	_	95,470		(15,780)
	_	41,721,527	_	39,107,853		2,613,674

#### Budgetary Comparison General Fund Modified Cash Basis Year Ended June 30, 2020

	Budget			Actual	Budget Over (Under) Actua	
(Continued)						
Community Services Payments to Other Governmental Units Provision for Contingencies	\$	1,654,388 10,180,535	\$	1,395,182 10,627,101	\$	259,206 (446,566)
On-behalf Disbursements	_	4,000,000	_	4,502,451	_	(502,451)
	_	106,976,829	_	103,042,113		3,934,716
Excess of Revenues Received Over Expenditures Disbursed	_	1,728,397	_	5,084,254		(3,355,857)
Other Financing Sources (Uses) Proceeds from sale of capital assets Proceeds from sale of supplies Decrease in worker's compensation reserve	_	3,000 3,500		193,113 (448,690)		3,000 (189,613) 448,690
	_	6,500	_	(255,577)		262,077
Excess of Revenue Received and Other Financing Sources Over Expenditures						
Disbursed and Other Financing Uses		1,734,897		4,828,677		(3,093,780)
Fund Balances, Beginning of Year	_	22,971,194	_	22,971,194		<u> </u>
Fund Balances, End of Year	\$	24,706,091	\$_	27,799,871	\$	(3,093,780)

## Budgetary Comparison Fire Prevention and Safety Fund Modified Cash Basis Year Ended June 30, 2020

	 Budget		Actual	idget Over der) Actual
Revenue Received				
Taxes	\$ 337,955	\$	336,934	\$ 1,021
Earnings on investments	 66,950	_	53,095	 13,855
	 404,905	_	390,029	 14,876
Supporting services				
Business	 9,531,500		1,162,571	 8,368,929
	 9,531,500	_	1,162,571	 8,368,929
Excess (Deficit) of Revenues Received Over (Under) Expenditures Disbursed	 (9,126,595)	_	(772,542)	 (8,354,053)
Other Financing Sources Proceeds from bond issue	 11,850,000		32,641,687	 (20,791,687)
	 11,850,000	_	32,641,687	 (20,791,687)
Excess of Revenue Received and Other Financing Sources Over Expenditures				
Disbursed and Other Financing Uses	2,723,405		31,869,145	(29,145,740)
Fund Balances, Beginning of Year	 3,631,827	_	3,631,827	 <u> </u>
Fund Balances, End of Year	\$ 6,355,232	\$	35,500,972	\$ (29,145,740)



## Schedule of Investments and Investment Income Year Ended June 30, 2020

	Balance July 1, 2019	Purchased During Year	Sold During Year	Balance June 30, 2020
P	ф. 10.0 <b>55.00</b> 6	<b>4.</b> 01.00 <b>2</b> 1.46	<b>.</b>	ф. <b>22</b> 000 <b>22</b>
Educational Fund	\$ 18,875,326	\$ 91,982,146	\$ 88,767,145	\$ 22,090,327
Operations and Maintenance Fund	1,272,025	3,016,152	4,201,731	86,446
Debt Service Fund	1,767,371	7,553,420	5,452,672	3,868,119
Transportation Fund	1,234,737	5,990,086	4,928,113	2,296,710
Illinois Municipal Retirement/Social				
Security Fund	2,653,614	3,035,249	3,099,079	2,589,784
Capital Projects Fund	2,897,009	9,832,811	11,554,995	1,174,825
Working Cash Fund	4,800,871	9,952,978	9,715,174	5,038,675
Tort Immunity/Judgment Fund	2,463,052	2,359,686	1,903,859	2,918,879
Fire Prevention and Safety Fund	3,630,071	32,696,254	1,227,238	35,099,087
Trust and Agency Funds	472,481	8,550	493	480,538
Total	\$ <u>40,066,557</u>	\$ <u>166,427,332</u>	\$ <u>130,850,499</u>	\$ <u>75,643,390</u>

## Schedule of Investments Owned at June 30, 2020

Description	Amounts of Investments
Busey Illinois Liquid Asset Fund	\$ 487,975 
Total	\$75,643,390

Rec	Income eived from Matured vestments		Total Interest Received		
\$	485,086	\$	40,747	\$	525,833
Ф	14,421	Ф	7,659	Ф	22,080
	22,413		6,829		29,242
	35,199		3,064		38,263
	57,671		8,771		66,442
	112,971		· —		112,971
	37,804		766		38,570
	55,827		6,607		62,434
	52,329		766		53,095
_	7,338	_		_	7,338
\$	881,059	\$	75,209	\$	956,268

## Schedule of Assessed Valuations, Tax Levies, and Settlements

Assessed Valuations	2017 Levy
Macon County	\$ <u>691,033,957</u>
Rate Per One Hundred Dollars of Assessed Valuations	
Educational Fund	2.57000
Operations and Maintenance Fund	0.50000
Fire Prevention and Safety	0.05000
Debt Service Fund	0.44027
Transportation Fund	0.20000
Illinois Municipal Retirement Fund	0.37083
Social Security	0.20533
Tort Immunity	0.40520
Special Education <sup>(1)</sup>	0.04000
Working Cash	0.05000
Lease Facilities <sup>(1)</sup>	0.05000
Total	4.88163

Taxes Assessed	2017 Levy						
	Extensions	Costs and Losses	Collected				
Educational Fund Operations and Maintenance Fund Fire Prevention and Safety Debt Service Fund Transportation Fund Illinois Municipal Retirement Fund Social Security Tort Immunity Special Education <sup>(1)</sup>	\$ 17,759,573 3,455,170 345,517 3,042,415 1,382,068 2,562,561 1,418,900 2,800,070 276,413	\$ 195,355 38,007 3,801 33,467 15,203 28,188 15,608 30,801 3,041	\$ 17,564,218 3,417,163 341,716 3,008,948 1,366,865 2,534,373 1,403,292 2,769,269 273,372				
Working Cash Lease Facilities <sup>(1)</sup>	345,517 345,517	3,801 3,801	341,716 341,716				
Total	\$ <u>33,733,721</u>	\$ <u>371,073</u>	\$33,362,648				

<sup>(1)</sup> Considered part of Educational Fund.

## Schedule of Assessed Valuations, Tax Levies, and Settlements (Continued)

Assessed Valuations	2018 Levy
Macon County	\$ <u>682,488,061</u>
Rate Per One Hundred Dollars of Assessed Valuations	
Educational Fund	2.57000
Operations and Maintenance Fund	0.50000
Fire Prevention and Safety	0.05000
Debt Service Fund	0.44580
Transportation Fund	0.20000
Illinois Municipal Retirement Fund	0.21480
Social Security	0.35780
Tort Immunity	0.43130
Special Education <sup>(1)</sup>	0.04000
Working Cash	0.05000
Lease Facilities <sup>(1)</sup>	0.05000
Total	4.90970

Taxes Assessed	Assessed 2018 Levy						
	Estimated Costs				_	Estimated	
	<u>E</u>	xtensions	an	d Losses	С	ollections	
Educational Fund	\$	17,539,943	\$	181,526	\$	17,358,417	
Operations and Maintenance Fund		3,412,440		35,457		3,376,983	
Fire Prevention and Safety		341,244		3,544		337,700	
Debt Service Fund		3,042,532		31,611		3,010,921	
Transportation Fund		1,364,976		14,182		1,350,794	
Illinois Municipal Retirement Fund		1,465,985		15,232		1,450,753	
Social Security		2,441,942		25,372		2,416,570	
Tort Immunity		2,943,571		30,583		2,912,988	
Special Education <sup>(1)</sup>		272,995		2,834		270,161	
Working Cash		341,244		3,544		337,700	
Lease Facilities <sup>(1)</sup>	_	341,244		3,544	_	337,700	
Total	\$	33,508,116		347,429	\$	33,160,687	

<sup>(1)</sup> Considered part of Educational Fund.

## Schedule of Assessed Valuations, Tax Levies, and Settlements (Continued)

Assessed Valuations	2019 Levy
Macon County	\$ <u>682,745,247</u>
Rate Per One Hundred Dollars of Assessed Valuations	
Educational Fund	2.57000
Operations and Maintenance Fund	.50000
Fire Prevention and Safety	.05000
Debt Service Fund	.46556
Transportation Fund	.20000
Illinois Municipal Retirement Fund	.34871
Social Security	.27470
Tort Immunity	.40733
Special Education <sup>(1)</sup>	.04000
Working Cash	.05000
Lease Facilities <sup>(1)</sup>	.05000
Total	4.95630

Taxes Assessed	2019 Levy					
	Е	Estimated Costs Extensions and Losses		_	Estimated Collections	
Educational Fund	\$	17,546,553	\$	193,012	\$	17,353,541
Operations and Maintenance Fund		3,413,726		37,551		3,376,175
Fire Prevention and Safety Debt Service Fund		341,373		3,755		337,618 3,143,624
Transportation Fund		3,178,589 1,365,491		34,965 15,021		1,350,470
Illinois Municipal Retirement Fund		2,380,801		26,189		2,354,612
Social Security		1,875,501		20,630		1,854,871
Tort Immunity		2,781,026		30,591		2,750,435
Special Education <sup>(1)</sup>		273,098		3,004		270,094
Working Cash		341,373		3,755		337,618
Lease Facilities <sup>(1)</sup>		341,373		3,755	_	337,618
Total	\$	33,838,904	\$	372,228	\$	33,466,676

<sup>(1)</sup> Considered part of Educational Fund.

## Schedule of Collections Year Ended June 30, 2020

Taxes Assessed	2018 Levy		2019 Levy		Total	
Educational Fund	\$	17,358,417	\$		\$	17,358,417
Operations and Maintenance Fund		3,376,983				3,376,983
Debt Service Fund		337,700				337,700
Transportation Fund		3,010,921				3,010,921
Illinois Municipal Retirement Fund		1,350,794				1,350,794
Social Security		1,450,753				1,450,753
Fire Prevention and Safety		2,416,570				2,416,570
Tort Liability Insurance		2,912,988				2,912,988
Special Education <sup>(1)</sup>		270,161				270,161
Working Cash		337,700				337,700
Lease Facilities <sup>(1)</sup>		337,700			_	337,700
Total	\$	33,160,687	\$	<u> </u>	\$	33,160,687

<sup>(1)</sup> Considered as part of Educational Fund.

# Athletic Revolving Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

	Dwight D. Eisenhower High School	Douglas MacArthur High School	Stephen Decatur Middle School
Cash Balance, Beginning of Year	\$ —	\$ —	\$ —
Receipts			
Advance from Educational Fund	5,000	5,000	3,500
Reimbursement from Educational Fund Other	20,397	16,964	3,405
<b>Total Receipts</b>	25,397	21,964	6,905
Disbursements			
Meal, officials, entry fees, transportation, etc.	23,390	20,643	5,075
Advance returned to Educational Fund	2,007	1,321	1,830
<b>Total Disbursements</b>	25,397	21,964	6,905
Cash Balance, End of Year	\$	\$ <u> </u>	\$

hns Hill net School		Hope Academy		Garfield Montesorri School		Dennis Lab	Total		
\$ _	\$	_	\$	_	\$	_	\$	_	
2,500		2,500		2,500		2,500		23,500	
 <u> </u>	-	2,021	-	2,154	_	2,011	-	46,952	
 2,500	-	4,521	-	4,654	_	4,511	-	70,452	
2,226		3,001		3,579		3,054		60,968	
 274	-	1,520	-	1,075	_	1,457	-	9,484	
 2,500	-	4,521	-	4,654	_	4,511	_	70,452	
\$ 	\$_		\$_		\$_		\$_	<u> </u>	

### Organizational Data Year Ended June 30, 2020

#### Name of District

Decatur School District No. 61, in Decatur, Illinois

#### **Type of Organization**

Special charter school district

#### **Principal Office**

101 West Cerro Gordo Street Decatur, Illinois

#### Administration

Dr. Paul Fregeau Superintendent

Bobbi Williams Assistant Superintendent Dr. Fred Bouchard Assistant Superintendent

Dr. Todd Covault Chief Operational Officer, Treasurer

Kathleen Horath Director Special Ed District

Maurice Payne Director of Information Technology
Deanne Hillman Director of Human Resources

#### **Board of Education**

Beth Nolan President
Courtney Carson Vice President

Dan OakesMemberRegan LewisMemberAndrew TaylorMemberKendall BriscoeMemberBeth CreightonMember



## Elementary and Middle School Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

		alance y 1, 2019		Receipts	Disb	ursements		alance e 30, 2020
Elementary Schools								
Michael E. Baum	\$	2,882	\$	2,749	\$	2,945	\$	2,686
Dennis	Ψ	23,797	Ψ	27,105	Ψ	20,771	Ψ	30,131
Durfee		1,078		1,377		1,951		504
Enterprise		820		2,054		1,941		933
Benjamin Franklin		5,417		831		1,209		5,039
French		5,633		(940)		643		4,050
Garfield		9,151		9,603		5,038		13,716
William Harris		3,438		(2,784)		82		572
Hope Academy		6,518		107		2,641		3,984
Muffley		3,797		2,476		1,512		4,761
Oak Grove		1,188		318		354		1,152
James B. Parsons		10,520		6,725		8,883		8,362
Pershing		38,753		16,566		14,321		40,998
South Shores		26,266		1,800		1,185		26,881
Adlai E. Stevenson		12,550		4,075		6,451		10,174
Johns Hill		30,773		1,315		2,258		29,830
Middle Schools								
Thomas Jefferson		30,242		(30,242)				
Stephen Decatur		12,448		36,282		9,084		39,646
<b>Convenience Funds</b>		102,562		97,379		94,992		104,949
Scholarship Funds		105,785	_	1,121		1,770		105,136
Total	\$	433,618	\$_	177,917	\$	178,031	\$	433,504
Cash Deposited in Hickory Point Bank & Trust	\$	59,123					\$	64,106
Investments		374,495						369,398
Total, as above	\$	433,618					\$	433,504

# High School Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

	alance y 1, 2019		Receipts	Disbu	ırsements	_	alance e 30, 2020
Dwight D. Eisenhower High School	\$ 35,908	\$	26,377	\$	23,709	\$	38,576
Douglas MacArthur High School Harris High School	 77,548	_	49,798 4,090		35,494 3,518		91,852 572
Total	\$ 113,456	\$_	80,265	\$	62,721	\$	131,000
Cash Deposited in Hickory Point Bank & Trust Investments	\$ 15,470 97,986					\$	19,288 111,712
Total, as above	\$ 113,456					\$	131,000

# Harris High School Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

		ance 1, 2019	Receipts	Disbursements	Balance June 30, 2020
DPS Foundation	\$		\$ 2,379	\$ 2,379	\$ —
Interest income	Φ	_	105	103	2.
RISE		_	555	555	_
General			399	399	_
Sunshine Committee			652	82	570
Total	\$	<u> </u>	\$ <u>4,090</u>	\$3,518	\$ <u>572</u>

## Dwight D. Eisenhower High School Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

		lance 1, 2019		Receipts	Disbursements	Balance June 30, 2020
Academic Bowl Team	\$	29	\$	120	\$ —	\$ 149
American Field Service	Ψ	292	Ψ	_	_	292
Art Club		373				373
Athletic Director		521		3,070	462	3,129
Band		139		4,662	2,205	2,596
Boys' Basketball Fund		3,662		4,472	3,071	5,063
Buttons, Inc.		57		150	_	207
Choir Fund		377				377
Class of 2015		155				155
Class of 2018		270				270
Class of 2019		719			350	369
Class of 2020		951			833	118
Class of 2021		151				151
Class of 2022		301				301
Cross Categorical		165		188	63	290
Drama Club		707				707
DPS Foundation		849		3,181	3,672	358
A Gray Memorial		660		´ —	´ <del>_</del>	660
Guidance		64			38	26
Home Economics Club		291				291
Industrial Tech		935				935
Interest Income		1,577		407		1,984
Library Fines		5,642		9	4,429	1,222
Life Skills		284		1,132	302	1,114
National Honor Society		350		184	177	357
Operation Calculus		42			_	42
Pantherama		650		490	_	1,140
PE Uniforms		466			_	466
Principal's Office Fund		653		4,700	2,539	2,814
Robotics		2,900			_	2,900
Secretary Staff		29			_	29
Science		229				229
Spanish Club		117			_	117
Staff Welfare Fund		644			234	410
Stage Fund		3,816		129	3,022	923
Student Council		4,734		3,233	2,312	5,655
Talent Show		1,806				1,806
Testing Fund – Guidance						
Dept.		76		250		326
Video Productions		225	_	<u>_</u>		225
Total	\$	35,908	\$_	26,377	\$	\$ <u>38,576</u>

## Douglas MacArthur High School Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

		lance 1, 2019		Receipts	Disbursements	Balance June 30, 2020
Athletic Director						
Discretionary	\$	3,885	\$	3,268	\$ 82	\$ 7,071
Band	Ψ	3,209	Ψ	1,535	2,663	2,081
Baseball		4,168		<del></del>	869	3,299
Bowling		444				444
Boys Basketball		4,656		3,824	3,914	4,566
Boys Track		82			_	82
Chemistry		97				97
Cheerleading		80		894	302	672
Class of 2018		3,568		(3,568)		_
Class of 2019		357		(357)	_	_
Class of 2020		375		3,568	_	3,943
Class of 2021		175		357		532
Class of 2022				51		51
Cross Country		2,563		2,855	1,967	3,451
Choir		486			_	486
Drama		1,663		3,400	2,332	2,731
DPS Foundation		577		2,254	1,613	1,218
Essential Skills		274		156	256	274
Faculty Fund		110		156	256	10
Faculty Social Committee Fashion Hour Club		30 916		_	_	30
Food Class		165		50	<del></del>	916 215
Football		3,973		3,620	1,768	5,825
FBLA (Future Business		3,913		3,020	1,700	3,623
Leaders of America)		2,275				2,275
Girls Basketball		831		6,773	5,951	1,653
Girls Softball		4,353		150		4,503
Girls Track		150				150
Girls Volleyball		2,366			_	2,366
National Honor Society		963			385	578
Interest Income		2,305		894		3,199
IJAG		10		_	_	10
Library Fines		348		5,190	5,380	158
Life Skills		666				666
Life Skills Athletics		59				59
Office/School Community						
Fund		237		44	47	234
Office Pop Fund		176		_	_	176
Orchestra/Music		1,512		15	570	957
PE		958			_	958
Pepsi		275				275
Principal Achievement		1,094		1,015	1,861	248
Prom		8,631		_	700	7,931

## Douglas MacArthur High School Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

	Balance July 1, 2019			Receipts Disbursements			Balance June 30, 2020		
(Continued)									
Robotics Team	\$	3,864	\$	_	\$		\$	3,864	
Scholastic Bowl		187		507		276		418	
School Store		1,133						1,133	
Soccer		841				139		702	
Spanish Club		598						598	
Student Council		8,325		6,711		3,066		11,970	
Wrestling		1,280		210		381		1,109	
Yearbook	-	2,258	_	6,382		972		7,668	
Total	\$	77,548	\$_	49,798	\$	35,494	\$	91,852	

## Statement of Per Capita Cost and Reimbursable Cost for Tuition (Unaudited)

## Year Ended June 30, 2020

Average Daily Attendance			==	8,070.20
Computations of Per Capital Cost				
Operating Disbursements				
Educational Fund	\$	90,552,268		
Operations and Maintenance Fund		6,006,620		
Debt Service Fund		13,220,587		
Transportation Fund		4,765,916		
Illinois Municipal Retirement/Social Security Fund		4,146,597		
Tort Immunity/Judgment	_	1,980,774		
Total		120,672,762		
Less expenses not applicable	_	24,924,883		
Net Operating Disbursements		95,747,879		
Operating Expense Per Student			\$ <u> </u>	1,864,37
Computation of Reimbursement Cost of Tuition Revenue from governmental divisions and others for special				
programs	_	23,816,522		
Depreciation allowable	_	3,467,324		
Net cost for tuition purposes	_	75,398,681		
Reimbursable Cost for Tuition Per Student			\$	9,342.85

The above data was taken from the report filed by the District with the Illinois State Board of Education.

# Annual Federal Financial Compliance Report



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

#### **Independent Auditor's Report**

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

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

We have audited the compliance of Decatur School District No. 61 (District) 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, 2020. 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.

The District's basic financial statements include the operations of Macon-Piatt Special Education District (component unit), which received \$185,418 in federal awards, which were not included in the District's schedule of expenditures of federal awards for the year ended June 30, 2020. Our audit described below, did not include the operations of Macon-Piatt Special Education District because there is a separately issued report.

#### 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.



Board of Education Decatur School District No. 61 Page 98

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, 2020.

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

Management 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.

BKD, LUP

Decatur, Illinois November 25, 2020

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/18 – 6/30/19
U.S. Department of Education Pass Through Illinois State Board of Education IASA – Title I – Low Income	84.010A	20-4300-00 19-4300-00	\$ <u>-</u> 5,809,630
IASA – Title I – Low Income – Neg. & Del. Private Institutions	84.010A	20-4305-00 19-4305-00	90,042
Title I – School Improvement & Accountability  Total CFDA #84.010A	84.010A	20-4331-00 19-4331-00	464,295 6,363,967
ESEA – Title II – Teacher Quality  Total CFDA #84.367A	84.367A	20-4932-00 19-4932-00	475,619 475,619
Elementary and Secondary Education Relief Fund (COVID-19) Total CFDA #84.425D	84.425D	20-4998000	
Preschool Expansion Grant Total CFDA #84.419B	84.419B	19-4902-00	515,875 515,875
LIPLEP – Title III – Language Inst. Program	84.365A	20-4909-00 19-4909-00	4,956
IEP – Title III – Immigrant Education Program Total CFDA #84.365A	84.365A	20-4905-00 19-4905-00	699 5,655
Pass Through Macon Piatt Regional Office of Education  CTE – Perkins – Secondary  Total CFDA #84.173A	84.048A	V048A160013	947 947
Pass Through Illinois State University Urban Center Total CFDA #84.336S	84.336S	U336S140070-17	

	Receipts 7/1/19 – 6/30/20	Dis	sbursements 7/1/18 – 6/30/19		Passed Through to brecipients 7/1/18 – 6/30/19	Dis	sbursements 7/1/19 – 6/30/20		Passed Through to Obrecipients 7/1/19 – 6/30/20	Obligations/ Encumbrances		Final Status		Budget
\$		\$		\$		\$	5,704,750	\$		\$ —	\$	5,704,750	\$	7,206,440
	1,137,093		6,100,472		187,224		538,828		192,974 —	_		6,639,300		7,441,573
_	13,189 290,444 1,140,434 7,720,312	_	103,231 — 718,880 6,922,583	_	13,200 200,424	_	350,415 885,849 7,479,842	_	35,424 ———————————————————————————————————		_	103,231 350,415 1,604,729 14,402,425	_	128,552 871,294 1,779,808 17,502,069
-	202,620 119,872 322,492	_	505,981 505,981	_	6,000 6,000	_	293,281 89,510 382,791	-	3,000 3,000		-	293,281 595,491 888,772	_	899,266 914,415 1,813,682
-		_		-		_	69,320 69,320	-			-	69,320 69,320	_	4,978,785 4,978,785
- -	65,341 65,341	_ _ _	546,739 546,739	- -		_ _ _	34,477 34,477	-			-	581,216 581,216	-	738,998 738,998
	1,060 17,398		18,160		_		3,503 4,194		_	_		3,503 22,354		20,814 27,568
<u>-</u>	716 4,442 23,616	_	5,141 23,301	<u>-</u>		_	716 — 8,413	-			_	716 5,141 31,714	_	719 5,860 54,961
<u>-</u>	<u> </u>	<u>-</u>	947 947	<u>-</u>		_	<u>=</u>	<del>-</del>	<u>=</u>		<del>-</del>	947 947	_	N/A N/A
-	<u>=</u>	_	46,639 46,639	-		_		-			-	46,639 46,639	-	50,000 50,000

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/18 – 6/30/19
(Continued)			
Pass Through Illinois State Board of Education (2020)			
and Macon-Piatt Special Education District (2019)			
IDEA – Preschool Flow-Through	84.173A	20-4600-00	\$
T . 1 GDD . 110 . 1 TO .		19-4600-00	104,448
Total CFDA #84.173A			104,448
IDEA – Flow-Through	84.027A	19-4620-00	_
Ç .		19-4620-00	1,836,587
Total CFDA #84.027A			1,836,587
Total Special Education Cluster			1,941,035
Total U.S. Department of Education			9,303,098
U.S. Department of Agriculture			
Pass Through Illinois State Board of Education			
Commodities (Non-Cash)	10.555	N/A	239,500
Commodities (D.D. Fruits and Vegetables)		N/A	89,997
School Lunch, Regular, Free and Reduced		20-4210-00	_
		19-4210-00	2,344,286
Total CFDA #10.555			2,673,333
School Breakfast	10.553	20-4220-00	_
		19-4220-00	1,316,631
Total CFDA #10.553			1,316,631
Summer Food Service	10.559	20-4225-00	
Total Child Nutrition Cluster			3,989,964
Child and Adult Care Food Program	10.558	20-4226-00	_
		19-4226-00	59,763
Total CFDA #10.558			59,763
Fresh Fruit and Vegetable Program	10.582	19-4240-00	9,825
Total CFDA #10.582	10.362	19-4240-00	9,825
Total U.S. Department of Agriculture			4,059,552
The Centers for Disease Control and Prevention Pass Through Illinois Department of Public Health Pass Through Board of Trustees of Southern Illinois University School of Medicine			
Asthma Program	93.070	5U59EH000532	1,096
Total CFDA #93.070			1,096
<b>Total Centers for Disease Control and Prevention</b>			1,096

Receipts 7/1/19 – 6/30/20	Disbursements 7/1/18 – 6/30/19	Passed Through to Subrecipients 7/1/18 – 6/30/19	Disbursements 7/1/19 – 6/30/20	Passed Through to Subrecipients 7/1/19 – 6/30/20	Obligations/ Encumbrances	Final Status	Budget
\$ 114,132 	\$ — 104,448 104,448	\$ <u> </u>	\$ 114,132 	\$	\$ <u> </u>	\$ 114,132	\$ 114,132 <u>N/A</u> 114,132
2,563,097	1,836,587		2,563,097		<del></del>	2,563,097 1,836,587	2,678,844 N/A
2,563,097 2,677,229	1,836,587 1,941,035		2,563,097 2,677,229			4,399,684 4,618,264	2,678,844 2,792,976
10,808,990	9,987,225	206,424	10,652,072	260,562		20,639,297	27,931,671
258,741 78,758 1,737,061	239,050 89,997		258,741 78,758 1,737,061		Ξ	497,791 168,755 1,737,061	N/A N/A N/A
941,131 3,015,691	2,644,180 2,973,227		641,237 2,715,797			3,285,417 5,689,024	N/A N/A N/A
985,868 538,416 1,524,284	1,496,688 1,496,688		985,868 358,359 1,344,227			985,868 1,855,047 2,840,915	N/A N/A N/A
233,212			233,212			233,212	N/A
28,246 16,364 44,610	4,469,915 		28,246 8,813 37,059			8,763,151 28,246 76,127 104,373	N/A N/A N/A N/A
1,425 1,425	11,376 11,376		(126) (126)			11,250 11,250	N/A N/A
4,819,222	4,548,605		4,330,169			8,878,774	<u>N/A</u>
	1,046 1,046					1,046 1,046	N/A N/A
	1,046					1,046	N/A

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

ederal Grantor/Pass-Through Grantor/ rogram or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/18 – 6/30/19
(Continued)			
U.S. 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	\$ 3,558
Total CFDA #93.505	93.070	FC30 V304093	3,558
D. Th. Law C. D. C. C. C. L. L.			
Pass Through Illinois Department of Healthcare and Family Services			
Pass Through Peoria Public Schools			
Medicaid – Administrative Outreach	93.778	20-4991-00	_
		19-4991-00	102,106
Total CFDA #93.778			102,106
Pass Through Illinois State Board of Education			
SAMHSA – IL – AWARE	93.243	20-4999-AW	_
		19-4999-AW	199,791
Total CFDA #93.243			199,791
Total U.S. Department of Health and Human Services			305,509
U.S. Institute of Museum and Library Services			
Pass Through Illinois State Library			
Bridging the Gap	45.310	20-5316-BTB	_
		19-5316-BTB	(5)
Total CFDA #45.31			(5)
Total U.S. Institute of Museum and Library Services			(5)
Total Federal Awards			\$13,669,250

<sup>(1)</sup> Local Match 3,724,369

<sup>(2)</sup> Local Match \$4,299,863

Receipts 7/1/19 – 6/30/20	Disbursements 7/1/18 – 6/30/19	Passed Through to Subrecipients 7/1/18 – 6/30/19	Disbursements 7/1/19 – 6/30/20	Passed Through to Subrecipients 7/1/19 – 6/30/20	Obligations/ Encumbrances	Final Status	Budget
\$ <u>=</u>	\$	\$	\$	\$	\$	\$ <u>=</u>	\$N/A N/A
107,988	143,902 143,902		107,988			107,988 143,902 251,890	N/A N/A N/A
72,106 ————————————————————————————————————	237,981 237,981		43,385 ————————————————————————————————————			43,385 237,981 281,366	262,265 459,388 721,653
108,094	381,883		151,373	<u></u>	<u></u>	533,256	721,653
	4,994 4,994		5,121 ———————————————————————————————————			5,121 4,994 10,115	4,993 4,999 9,992
=	4,994		5,121		<del>_</del>	10,115	9,992
\$ <u>15,808,306</u>	\$ <u>14,923,753</u>	\$ <u>206,424</u>	\$ <u>15,138,735</u>	\$ <u>260,562</u>	\$	\$ <u>30,062,488</u>	\$ <u>28,663,316</u>

### Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

#### **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, 2020. 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. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

## Schedule of Findings and Questioned Costs Year Ended June 30, 2020

### Summary of Auditor's Results

#### Financial Statements

1.	The type of report the auditor issued on whether the financial stat accordance with accounting principles generally accepted in the was:		* *
	☐ Unmodified ☐ Qualified ☐ Adverse ☐ ☐	Disclaimer	
2.	The independent auditor's report on internal control over financia	al reporting di	sclosed:
	Significant deficiency(ies)?	☐ Yes	None reported
	Material weakness(es)?	Yes	⊠ No
3.	Noncompliance considered material to the financial statements was disclosed by the audit?	☐ Yes	⊠ No
Fede	eral Awards		
4.	The independent auditor's report on internal control over compli- programs disclosed:	ance for majo	or federal awards
	Significant deficiency(ies)?	☐ Yes	None reported     ■
	Material weakness(es)?	☐ Yes	⊠ No
5.	The opinion expressed in the independent auditor's report on corprograms was:    Unmodified   Qualified   Adverse   D	mpliance for r	major federal award
6.	The audit disclosed findings required to be reported by 2 CFR 200 516(a)?	☐ Yes	⊠ No

## Schedule of Findings and Questioned Costs Year Ended June 30, 2020

7.	The District's major programs were:	
	Cluster/Program	CFDA Number
	Title I – Low Income	84.010A
8.	The threshold used to distinguish between Type A and Type B programs v	was \$750,000.
9.	The District qualified as a low-risk auditee?	es 🗌 No

## Schedule of Findings and Questioned Costs Year Ended June 30, 2020

Findings Required to be Reported by Government Auditing Standards

Reference		
Number	Finding	

No matters are reportable.

## Schedule of Findings and Questioned Costs Year Ended June 30, 2020

### Findings Required to be Reported by the Uniform Guidance

Reference		
Number	Finding	

No matters are reportable.

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2020

Reference		
Number	Summary of Finding	Status

No matters are reportable.



## **Board of Education Decatur Public School District 61**

Date: December 08, 2020	<b>Subject:</b> Macon-Piatt Special Education District FY20 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	<ul> <li>Attachments:</li> <li>Macon-Piatt Special Education District         FY20 Audit</li> <li>Macon-Piatt Special Education District         FY20 Annual Financial Report</li> </ul>
Reviewed By: Dr. Paul Fregeau, Superintendent	

#### **BACKGROUND INFORMATION:**

At the end of each fiscal year, an independent financial audit is performed by an external firm. This audit includes the financials for the Macon-Piatt Special Education District. The results of the audit are then presented to the Board. The audit provides a review of revenues and expenses and the relationship to Teaching and Learning.

#### **CURRENT CONSIDERATIONS:**

The financial audit for the Macon-Piatt Special Education District has been completed. There were no deficiencies, material weaknesses, or significant deficiencies reported that would reasonably cause a material misstatement of the District's financial statements.

Heather Powell, BKD, LLP will be in attendance at the meeting to formally present the audit to the Board.

#### FINANCIAL CONSIDERATIONS:

n/a

#### STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Fiscal Year 2020

Audit for the Macon-Piatt Special Education District's Financial Statements as presented.				
RECOMMENDED ACTION:				
<u>X</u> Approval				
Information				
Discussion				
BOARD ACTION:				

Due to ROE on Due to ISBE on SD/JA20	o ISBE on Monday, November 16		
	Х	School District Joint Agreement	

#### ILLINOIS STATE BOARD OF EDUCATION School Business Services Department 100 North First Street, Springfield, Illinois 62777-0001

217/785-8779

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

		<u>A</u>	ccounting Basis:		
	ct/Joint Agreement Information			Certified Publ	ic Accountant Information
,	ructions on inside of this page.)	x	-		
School District/Joint Agreement Nun	nber:		ACCRUAL	Name of Auditing Firm:	
39-055-0610-61				BKD, LLP	
County Name:				Name of Audit Manager:	
Macon-Piatt				Heather Powell	
Name of School District/Joint Agreer	ment:			Address:	
Macon-Piatt Special Educ	cation District			225 N Water Street	
Address:			Filing Status:	City:	State: Zip Code:
335 East Cerro Gordo Str	eet	Submit election	onic AFR directly to ISBE	Decatur	IL 62523
City:				Phone Number:	Fax Number:
Decatur		Click	on the Link to Submit:	317-429-2411	217-429-6109
Email Address:			Send ISBE a File	IL License Number (9 digit):	Expiration Date:
khorath@dps61.org				066-003844	11/30/2021
Zip Code:				Email Address:	
62523				hpowell@bkd.com	
Annual Financia	I Report	Si	ngle Audit Status:		
Type of Auditor's Repo		<u> </u>	ngro / taatt Otatao.	ISBE	Use Only
Qualific		YES X NO Are Federal	expenditures greater than \$750,000?		2 OSC OTHY
X Advers	·		Audit Information completed and attached?		
Disclai			ancial statement or federal award findings issued?		
Bissiai		TEO X NO NEED ALLY IN	anola statement or reastal anal a manage seast.		
Reviewed b	y District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only)		Reviewed by Regional Superintendent/Cook ISC	
		Name of Township:			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	
Dr. Paul Fregeau					
Email Address:		Email Address:		Email Address:	
pfregeau@dps61.org					
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
217-362-3010	217-424-3109				
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR

#### 4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

#### 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Federal Single Audit 2 CFR 200.500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code

#### 7. Qualifications of Auditing Firm

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



### Independent Accountants' Report on Financial Statements and Supplementary Information

Administrative Board Macon-Piatt Special Education District Decatur, Illinois

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

We have audited the accompanying basic financial statements and related notes of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2020, as listed in the table of contents pages 5 through 22.

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2020, 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 the 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 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.

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 Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of June 30, 2020 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 Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of June 30, 2020, 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.

Administrative Board Macon-Piatt Special Education District

#### 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 Statistical Section, pages 26 and 30 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 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. Pages 23, 24, 25, 27 through 29, and 31 through 33 as listed in the table of contents are not applicable to this joint agreement.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2020 on our consideration of Macon-Piatt Special Education District's, a component unit of Decatur School District No. 61, 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 November 25, 2020



# Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

#### **Independent Accountant's Report**

Administrative Board Macon-Piatt Special Education District 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 Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2020, and have issued our report thereon dated November 25, 2020, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.



Administrative Board Macon-Piatt Special Education District

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or compliance. This communication 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 November 25, 2020

Notes to Financial Statements
June 30, 2020

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

#### **Component Unit**

Macon-Piatt Special Education District (District) is a component unit of Decatur School District No. 61. The District is established under a joint agreement involving several cooperating school districts. Decatur School District No. 61 administers the District, establishes and approves the District's budget, and has ultimate authority over the District's operations.

#### Nature of Operations

Macon-Piatt Special Education District is a joint agreement of the thirteen school districts located in Central Illinois for the purpose of serving students in all disability categories in a variety of educational settings.

#### Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds or account group, 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, 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 group are used by the District:

#### Governmental Fund Types:

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities 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 is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Fiduciary Fund Types

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

### Notes to Financial Statements June 30, 2020

The Agency Fund accounts for assets held by the District as an agent for the students and teachers. This fund is custodial in nature and does 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:**

The accounting and reporting treatment applied to the fixed assets 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.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

#### Governmental Funds – Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets, liabilities and net assets 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 Positions) 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. Due to the cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

### Notes to Financial Statements June 30, 2020

#### 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. The District has several revenue sources received within the Educational Fund that falls into these categories.

#### 1. State Grants

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

#### 2. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. The District receives money for the Illinois Medical Assistance Program administered by the Illinois Department of Public Aid. The Medicaid dollars are supplemental federal funds required to be used to expand and enhance special education services for students with at-risk disabilities. At June 30, 2020, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$241,636. This balance is included in these financial statements as reserved in the Educational Fund.

3. The District receives money from the Department of Rehabilitation Services that must be spent to support the Macon-Piatt Special Education District vocational work-study program. At June 30, 2020, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$309,921. This balance is included in these financial statements as reserved in the Educational 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 Administrative 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 Administrative 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.

### Notes to Financial Statements June 30, 2020

Employee contracts for services rendered during the school year include provisions for paid vacation days. At June 30, 2020, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2020 amounted to \$73,996. This amount is shown as unreserved.

#### 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 Administrative Board itself or (b) the finance committee or by the Superintendent when the Administrative 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 Balance in the Educational Fund.

#### 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.

Accounting Principles Generally Accepted in the United States of America											Regulatory Basis				
Fund	Nonspendable		Re	Restricted Committed		nmitted	Assigned		Unassigned		Reserved		Unreserved		
Educational	\$	_	\$	551,557	\$	73,996	\$		\$	4,417,155	\$	551,557	\$	4,491,151	

#### 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.

### Notes to Financial Statements June 30, 2020

#### 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 group 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 (other than proceeds from a bond issue) 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.

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

The District prepares a budget for the Educational Fund.

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 August 27, 2019.

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

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

- 1. Prior to August 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 September 1, the budget is legally adopted through passage of a resolution.
- 4. The Board of Education is authorized to transfer up to 10 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 (in other ways) by the same procedures required of its original adoption.

### Notes to Financial Statements June 30, 2020

#### Investments

Investment balances, which consist of money market funds or pooled separate accounts, are stated at cost, which approximate 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 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.

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 \$9,441 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$2,338,472. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Asset Class	Estimated Useful Lives
Buildings and Improvements	50 years
2 1	50 years
Equipment	5 to 10 years
Transportation Equipment	5 years

Notes to Financial Statements
June 30, 2020

#### Note 2: Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2019		itions	Dele	etions	Balance June 30, 2020		
Building and improvements Equipment	\$ 43,068 2,332,071	\$	<u> </u>	\$		\$	43,068 2,332,071	
	\$ 2,375,139	\$		\$		\$	2,375,139	

#### Note 3: 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 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 Board. Such overdrafts constitute unauthorized interfund loans since such loans are not authorized by the Board of Education.

#### Note 4: 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.

### Notes to Financial Statements June 30, 2020

At June 30, 2020, the District's deposits were included in a common bank account of Decatur School District No. 61 where all deposits were insured or collateralized.

#### 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, 2020, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus. The District's investments qualify as an exception to GASB Statement No. 72 as they are recorded at amortized cost and are not placed into the fair value hierarchy.

#### **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, 2020 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 concentration disclosure.

### Notes to Financial Statements June 30, 2020

#### Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2020 are as follows:

	2020
Carrying value Deposits Investments	\$ 545 5,043,006 \$ 5,043,551
Included in the following statement of net position captions  Cash  Investments	\$ 545 5,043,006 \$ 5,043,551
Investment Income Investment income for the year ended June 30, 2020 consisted of:	
Interest income	\$ <u>51,431</u>

#### Note 5: Retirement Commitments

As a component unit of Decatur School District No. 61 (DSD No. 61), the District participates in DSD No. 61's retirement plans. The following information generally consists of DSD No. 61 information, with some specific disclosures of the District.

DSD No. 61 provides pension benefits to its employees under two separate defined benefit plans as discussed below. As discussed in Footnote 1, because DSD No. 61 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 under GASB 68 does apply and is provided herein.

### Notes to Financial Statements June 30, 2020

#### Illinois Municipal Retirement Fund (IMRF)

#### Plan Description

DSD No. 61 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 publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at <a href="https://www.imrf.org">www.imrf.org</a>.

The employees covered by the Plan at December 31, 2019 are:

Inactive employees or beneficiaries currently receiving benefits	695
Inactive employees entitled to but not yet receiving	075
benefits	367
Active employees	561
	1,623

#### **Contributions**

As set by statute, DSD No. 61 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. DSD No. 61's annual required contribution rate for calendar year 2019 was 9.39 percent. DSD No. 61 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, 2019, employees contributed \$924,245 and DSD No. 61 contributed \$2,003,301 to the IMRF Plan. DSD No. 61 recognized \$2,129,550 in expenses under the modified cash basis for the year ended June 30, 2020.

Notes to Financial Statements
June 30, 2020

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

#### Plan Description

DSD No. 61 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 publicly available financial report that can be obtained at <a href="http://trsil.org/financial/cafrs/fy2019">http://trsil.org/financial/cafrs/fy2019</a>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided

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

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

Essentially all Tier 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 of the annual unadjusted percentage increase of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

### Notes to Financial Statements June 30, 2020

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

#### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019, 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, 2020, 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 \$840,046 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. DSD No. 61's contributions for the year ended June 30, 2020 were \$260,954.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by DSD No. 61, there is a statutory requirement for DSD No. 61 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

### Notes to Financial Statements June 30, 2020

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, DSD No. 61 salaries totaling \$2,034,930 were paid from federal and special trust funds that required employer contributions of \$216,924.

**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. DSD No. 61 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, DSD No. 61 paid \$71,397 to TRS for employer contributions due on salary increases in excess of 6 percent and \$208 for sick leave days granted in excess of the normal annual allotment.

#### Note 6: 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 District operations.

#### Note 7: Loss Exposure

Significant losses are covered by commercial insurance or memberships in insurance pools for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2020, 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 8: Postemployment Benefit Plans

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

### Notes to Financial Statements June 30, 2020

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 and is provided herein.

#### Retiree Healthcare Plan

#### **Plan Description**

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. 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.

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2020. The District will contract for another valuation in fiscal year 2022.

#### **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, 2020, the District recognized OPEB expense related to this plan of \$101,952.

The employees covered by the benefit terms at June 30, 2020 are:

	2020
Inactive employees or beneficiaries currently receiving benefit payments Inactive employees entitled to but not yet receiving	12
benefits Active employees	565
	577

During the year ended June 30, 2019, 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 \$114,578.

Notes to Financial Statements
June 30, 2020

#### 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 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.

Notes to Financial Statements
June 30, 2020

#### **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 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to .92 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 57.315747 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 \$96,025 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$71,244 for the year ended June 30, 2020.

The OPEB plan contributions for the two plans were \$167,269 for the teacher health insurance plan and \$101,952 for the retiree healthcare plan.

#### Note 9: Current Economic Conditions

The current economic environment presents school districts with unprecedented 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 or 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.



# Student Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

	alance / 1, 2019		Receipts	Dis	bursements	alance 30, 2020
Jan Little Memorial	\$ 447	\$	6	\$	(98)	\$ 355
Decatur Public Schools Foundation Karen Rhodes Memorial	 739 481	_			(739) —	 488
	\$ 1,667	\$_	13	\$	(837)	\$ 843
Cash deposited in Hickory Point Bank & Trust Investments	\$ 227 1,440					\$ 125 718
Total, as above	\$ 1,667					\$ 843

Page 2 Page 2

#### **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 interes statements pursuant to the <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101]	ted
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 statutor	
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	
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Re</i> 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 <i>Illinois School Coc</i> 5/10-22.33, 20-4 and 20-5].	de [105 ILCS
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 authoric School Code [105 ILCS 5/17-2A].	zation per <i>Illinois</i>
12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses we	re observed.
13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].	
14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20	
Budget (ISBE FORM 50-36). Explain in the comments box below in persuant 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 <i>School Code</i> [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	al 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: C	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 Account	ting,
please check and explain the reason(s) in the box below.	

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments

Date:

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

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

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

#### PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:	
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.

Blup, WP Signature

11/25/20

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

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		TRIC		Tel e		T u 1		, ,	ΙZΤ		114
	Α	ВС	<u>D</u>	E  F	G	H		J	K	L	М
1	İ			<u>FINANC</u>	IAL PR	ROFILE INFORMATION					
3	Pegu	irad ta he	completed for School Di	istricts only							
4	Keyui	Teu to be t	<u>iompieteu joi scriooi in </u>	Stricts only.							
5	A.	Tax Rate	es (Enter the tax rate - ex:	.0150 for \$1.50)							
6	4						Г		ì		
7 8	l		Tax Year 2019	Equalized As	sessed	Valuation (EAV):	L		1		
	l		Educational	Operations &		T		Combined Total		Marking Cock	
9			Educational	Maintenance	1	Transportation	_		Г	Working Cash	٦
10	Rat	ite(s):		+	+		= _	0.000000	L		┙
13	В.	Results	of Operations *								
14	1			State amount of							
15	l		Receipts/Revenues	Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance			
16	j		18,252,322	17,224,128		1,028,194		5,042,708			
17	1			um of entries on Pages 7 & 8, lir	nes 8, 1	.7, 20, and 81 for the Educ	ationa	I, Operations & Mainten	ıance,	,	
18 19	l	Trans	sportation and Working Ca	ish Funds.							
20	c.	Short-Te	erm Debt **								
21	1		CPPRT Notes	TAWs	1	TANs	_	TO/EMP. Orders		EBF/GSA Certificates	7
22	l		0		+	0	+	0	+	0	+
23	l		Other 0	Total = 0	1						
25	l	** The	numbers shown are the su		1						
24 25 27 28	D.	Long-Te	erm Debt								
29	J.	_		erm debt allowance by type of	district						
30	1						ı				
31	l		a. 6.9% for elementary an	=		Enter x in a.or b.	ı				
32 33	1	N	o. 13.8% for unit districts.								
34 35	1	Long-Ter	rm Debt Outstanding:								
36	l	c	c. Long-Term Debt (Princi	pal only)	Acct						
37	1		Outstanding:		511	0					
30 40	F.	Materia	al Impact on Financial Po	osition							
41	-		="	wing items that may have a ma	aterial ir	mpact on the entity's finar	ncial pr	osition during future rep	ortin	g periods.	
42	1	Attach sh	neets as needed explaining	each item checked.							
44	1		Pending Litigation								
45	1	$\vdash$	Material Decrease in EAV								
46 47	l		Material Increase/Decrease  Adverse Arbitration Ruling	in Enrollment							
48	l	_	Passage of Referendum								
49	l		Taxes Filed Under Protest								
50	i	С	Decisions By Local Board of	f Review or Illinois Property Tax	x Appea	al Board (PTAB)					
51	1		Other Ongoing Concerns (D	escribe & Itemize)							
53	l	Comment	ts:								
54	İ	=									"
55	1										
56 57	l										
58	l										
60	l	ā									ui.
61											

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	АВ	С	D	E	F	G	Н		K	L	М	N	0	FQ R
1						= =								
3				_	ED FINANCIAL PROFI									
3				•	ng website for reference sbe.net/Pages/School-District		•							
4				nttps://www.i	sbe.net/Pages/School-Distric	t-Financial-Prot	riie.aspx							
5 6														
7		District Name:	Macon-Piatt Special Education District											
8		District Name.	39-055-0610-61											
9		County Name:	Macon-Piatt											
10		county ivallie.	Widcoller latt											
11	1.	Fund Balance to Rev	enue Ratio:				Total		Ratio	)	Score			4
12		Total Sum of Fund Balar	nce (P8, Cells C81, D81, F81 & I81)	Funds 10, 2	0, 40, 70 + (50 & 80 if negative	/e)	5,042,708.00		0.276		Weight		0.	35
13		Total Sum of Direct Rev	enues (P7, Cell C8, D8, F8 & I8)	Funds 10, 2	0, 40, & 70,		18,252,322.00				Value		1.	40
14			t Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	is 10 & 20		0.00							
15			61, C:D65, C:D69 and C:D73)											
16	2.	Expenditures to Rev					Total		Ratio		Score			4
18		·	enditures (P7, Cell C17, D17, F17, I17) enues (P7, Cell C8, D8, F8, & I8)	Funds 10, 2 Funds 10, 2			17,224,128.00 18,252,322.00		0.944	Ad	ljustment Weight		0	0 35
19			t Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	'		0.00				weight		0.	33
20		-	061, C:D65, C:D69 and C:D73)						C	)	Value		1.	40
21		Possible Adjustment:												
22														
23	3.	Days Cash on Hand:					Total		Days		Score			3
24			restments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 2			5,042,708.00		105.39		Weight			10
25		Total Sum of Direct Exp	enditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 2	0, 40 divided by 360		47,844.80				Value		0.	30
27	4	Dorcont of Short Torn	n Borrowing Maximum Remaining:				Total		Percent		Score		#DIV/	·OI
28	٦.		nts Borrowed (P24, Cell F6-7 & F11)	Funds 10, 2	0 & 40		0.00		#DIV/0		Weight			10
29		•	Tax Rates (P3, Cell J7 and J10)		x Sum of Combined Tax Rate	es	0.00			•	Value		#DIV	
30														
31	5.	Percent of Long-Term	Debt Margin Remaining:				Total		Percent	t	Score		#VALU	E!
32		Long-Term Debt Outsta	• • • • • • • • • • • • • • • • • • • •				0.00		#VALUE	!	Weight			10
33		Total Long-Term Debt A	Illowed (P3, Cell H31)				Enter x in a.or b				Value		#VALU	JE!
34									-	otal Dr	ofile Score		#DIV/	nı *
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37										otal Pr	orne score	z.	#טוע/	v:
37							Estimate	d 2021 Fi	nancial P	rofile D	esignatio	n:	#DIV/	0!
38													<u> </u>	
20						*	Total Duefile Coons	h h-	d d-4		Also Ein	-:-!		
39 40							Total Profile Score may cl Information, page 3 and l	-					Lscore	
41							will be calculated by ISBE		ig UI IIIailua	ateu tale	goricai payii	iciilă. Filld	1 30016	
42							Se carcarated by ISBL							
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#### **BASIC FINANCIAL STATEMENTS** STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2020

г т		-	0	<u> </u>	-			11		1 1	1/
1	A	В	C (10)	D (20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
-	ASSETS		(10)		(30)	(40)	(50) Municipal	(60)	(70)	(80)	• •
	(Enter Whole Dollars)	Acct. #	Educational	Operations &	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
2				Maintenance		·	Security	, ,	J		Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		420								
5	Investments	120	5,042,288								
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		5,042,708	0	0	0	0	0	0	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
2-7	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	551,557								
39	Unreserved Fund Balance	730	4,491,151								
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,042,708	0	0	0	0	0	0	0	0

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

	A	В	ı	М	N
1	Λ	В			Groups
	ASSETS			Account	
	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term  Debt
2					Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		125		
5	Investments	120	718		
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		843		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220			
17	Building & Building Improvements	230		43,068	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		2,332,071	
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			0
23	Total Capital Assets			2,375,139	0
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	843		
34	Total Current Liabilities		843		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			2,375,139	
41	Total Liabilities and Fund Balance		843	2,375,139	0

### BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2020

	Α	В	С	D	E	F	G	Н	ı	.1	К
1	A	В	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	15,759,359	0	0	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	72,814	0	J	0					
6	STATE SOURCES	3000	1,402,401	0	0	0			0	0	0
7	FEDERAL SOURCES	4000	1,017,748	0	0	0			0	0	0
8	Total Direct Receipts/Revenues		18,252,322	0	0	0			0	0	
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	936,071								
10	Total Receipts/Revenues		19,188,393	0	0	0	0	0	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,450,193				0				
	Support Services	2000	5,528,092	0		0				0	0
14	Community Services	3000	128,402	0		0				U	0
	Payments to Other Districts & Governmental Units	4000	117,441	0	0	0				0	0
	Debt Service	5000	0	0	0	0				0	0
17	Total Direct Disbursements/Expenditures	3000	17,224,128	0	0	0				0	
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	936,071	0	0	0				0	
19	Total Disbursements/Expenditures		18,160,199	0	0	0				0	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,028,194	0	0	0	0	0	0	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund 12	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
21	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
31	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7210									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	3,640								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40 41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds  Transfer to Capital Projects Fund	7700 7800			0			0			
42	ISBE Loan Proceeds	7900						U			
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		3,640	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										
τU											

Print Date: 11/30/2020

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### 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 3	0, 2020

	Δ		0					I 11			1/
1	A	В	C (10)	(20)	(30)	(40)	(50)	(60)	(70)	J (80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund $^{4}$	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund $^{S}$	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		3,640	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,031,834	0	0	0	0	0	0	0	0
79	Fund Balances - July 1, 2019		4,010,874								
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		5,042,708	0	0	0	0	0	0	0	0

	A	В	С	D	E	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	,										
	Designated Purposes Levies (1110-1120) '	1120									
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies  Area Vocational Construction Purposes Levy	1150 1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District	1150	0	0	0	0	0	0	0	0	0
	PAYMENTS IN LIEU OF TAXES	1200									
13	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1210									
	0										
16	Corporate Personal Property Replacement Taxes	1230									
17 18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
	Total Payments in Lieu of Taxes	1200	U	0	U	U	U	U	0	U	U
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23 24	Regular - Tuition from Other Sources (Out of State)  Summer Sch - Tuition from Pupils or Parents (In State)	1314 1321									
25	Summer Sch - Tultion from Pupils of Parents (In State)  Summer Sch - Tultion from Other Districts (In State)	1321									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	15,468,377								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		15,468,377								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415					-				
46		1416									
47		1421									
48		1422									
50	Summer Sch - Transp. Fees from Other Sources (In State)  Summer Sch - Transp. Fees from Other Sources (Out of State)	1423									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56		1442									

	A	В	С	D	E	F	G	Н	ı	J	K
1		_	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security		Working Cash	Tort	Fire Prevention & Safety
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	51,431								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		51,431	0	0	0	0	0	0	0	0
68	OOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	239,551								
100	Payments of Surplus Moneys from TIF Districts	1960									
	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		239,551	0	0		0	0	0		
109	Total Receipts/Revenues from Local Sources	1000	15,759,359	0	0	0	0	0	0	0	0

Description (Enter V  2  FLOW-THROUGH RECEIPTS ONE DISTRICT TO ANOTHE 111 Flow-through Revenue from State Sources 112 Flow-through Revenue from Federal Sources 113 Other Flow-Through (Describe & Itemize) 114 Total Flow-Through Receipts/Revenues from total Flow-Through Receipts/Revenues from total Flow-Through Receipts/Revenues from total Flow-Through Receipts/Revenues from total Flow-Through Receipts/Revenues from total UNRESTRICTED GRANTS-IN-AID (3001-3099) 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8 General State Aid - Hold Harmless/Supplement	/REVENUES FROM R DISTRICT (2000)  2100 2200 2300	72,814	D (20) Operations & Maintenance	E (30)  Debt Services	F (40) Transportation	G (50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80)	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS ONE DISTRICT TO ANOTHE THE Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources The Flow-through Revenue from Federal Sources The Flow-through Revenue from Federal Sources The Flow-through Revenue from Federal Sources The Flow-through Revenue from Federal Sources The Flow-through Revenue From Federal Sources The Flow-through Revenue From Federal Sources The Flow-through Revenue From Federal Flow-through Revenue From Federal Flow-through Revenue From Federal Flow-through Revenue	/REVENUES FROM R DISTRICT (2000)  2100 2200 2300	# Educational	Operations &		, ,	Municipal Retirement/ Social	` '	· · ·	, ,	Fire Prevention &
The state of the s	/REVENUES FROM R DISTRICT (2000)  2100 2200 2300	72,814		Debt Services	Transportation		Capital Projects	Working Cash	Tort	
110 ONE DISTRICT TO ANOTHE 111 Flow-through Revenue from State Sources 112 Flow-through Revenue from Federal Sources 113 Other Flow-Through (Describe & Itemize) 114 Total Flow-Through Receipts/Revenues from 0 115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8	R DISTRICT (2000)  2100 2200 2300	72,814								Jaiety
111 Flow-through Revenue from State Sources 112 Flow-through Revenue from Federal Sources 113 Other Flow-Through (Describe & Itemize) 114 Total Flow-Through Receipts/Revenues from ( 115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8	2100 2200 2300	72,814								
112 Flow-through Revenue from Federal Sources 113 Other Flow-Through (Describe & Itemize) 114 Total Flow-Through Receipts/Revenues from ( 115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8	2200 2300	72,814								
113 Other Flow-Through (Describe & Itemize) 114 Total Flow-Through Receipts/Revenues from ( 115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8	2300	,-								
114 Total Flow-Through Receipts/Revenues from 0 115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8										
115 RECEIPTS/REVENUES FROM S 116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8	One District to Another District 2000									
116 UNRESTRICTED GRANTS-IN-AID (3001-3099) 117 Evidence Based Funding Formula (Section 18-8		72,814	0		0	0				
117 Evidence Based Funding Formula (Section 18-8	FATE SOURCES (3000)									
118 General State Aid - Hold Harmless/Sunnlement	15) 3001	1,402,401								
	al 3002									
119 Reorganization Incentives (Accounts 3005-302	1) 3005									
120 General State Aid - Fast Growth District Grant	3030									
121 Other Unrestricted Grants-In-Aid from State Sc	urces (Describe & Itemize) 3099									
122 Total Unrestricted Grants-In-Aid		1,402,401	0	0	0	0	0		0	0
123 RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124 SPECIAL EDUCATION										
125 Special Education - Private Facility Tuition	3100									
126 Special Education - Funding for Children Requi	ring Sp ED Services 3105									
127 Special Education - Personnel	3110									
128 Special Education - Orphanage - Individual	3120									
129 Special Education - Orphanage - Summer Indiv	dual 3130									
130 Special Education - Summer School	3145									
131 Special Education - Other (Describe & Itemize)	3199									
132 Total Special Education		0	0		0					
133 CAREER AND TECHNICAL EDUCATION (CTE)										
134 CTE - Technical Education - Tech Prep	3200									
135 CTE - Secondary Program Improvement (CTEI)	3220									
136 CTE - WECEP	3225									
137 CTE - Agriculture Education	3235									
138 CTE - Instructor Practicum	3240									
139 CTE - Student Organizations	3270									
140 CTE - Other (Describe & Itemize)	3299									
141 Total Career and Technical Education		0	0			0				
142 BILINGUAL EDUCATION										
143 Bilingual Ed - Downstate - TPI and TBE	3305									
144 Bilingual Education Downstate - Transitional B	lingual Education 3310									
145 Total Bilingual Ed		0								

	Α	В	С	D	E	l F	G	Н	1	J	K
1	A	ь	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
-			(10)	` ′	(30)	(40)	Municipal	(60)	(70)	(80)	, ,
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360									
147	School Breakfast Initiative	3365									
148	Driver Education	3370									
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500									
153	Transportation - Special Education	3510									
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		0	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705									
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	Total Restricted Grants-In-Aid		0	0	0			0	0	0	0
170	Total Receipts from State Sources	3000	1,402,401	0	0	0	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	JNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									
180	Itemize)										
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-49)	99)									
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

	A	В	С	D	Е	F	G	Н		J	K
1	A	ь	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
-			(10)		(30)	(40)	Municipal	(00)	(70)	(80)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210									
192	Special Milk Program	4215									
193	School Breakfast Program	4220									
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		0				0				
199	TITLE I										
200	Title I - Low Income	4300									
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399									
204	Total Title I		0	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	24,870								
214	Fed - Spec Education - IDEA - Room & Board	4625	47,520								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		72,390	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title IIIE - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									

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

	Α	В	С	D	E	F	G	Н	ı	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932									
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	100,181								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	713,052								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	132,125								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,017,748	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	1,017,748	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		18,252,322	0	0	0	0	0	0	0	0

	A	В	С	D	Е	F	G	Н	ı	ı	К	1
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)			Employee	Purchased	Supplies &			Non-Capitalized	Termination		
2	,	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)				·							
4	NSTRUCTION (ED)	1000										
5	Regular Programs	1100									0	
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	7,464,339	3,090,557	66,466	43,045		766,964	5,814		11,437,185	11,510,385
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500									0	
15	Summer School Programs	1600	12,639	369							13,008	24,932
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
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 27	Adult/Continuing Education Programs - Private Tuition	1916									0	
	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29 30	Summer School Programs - Private Tuition	1919 1920									0	
31	Gifted Programs - Private Tuition  Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Total Instruction 10	1000	7,476,978	3,090,926	66,466	43,045	0	766,964	5,814	0	11,450,193	11,535,317
-	SUPPORT SERVICES (ED)	2000	7,470,570	3,030,320	00,400	43,043	0	700,304	3,014	0	11,430,133	11,555,517
34		2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	352,157	111,633	834	6,049		40			470,713	493,968
37	Guidance Services	2120									0	
38	Health Services	2130	768,033	343,168	8,579	1,793		505	1,658		1,123,736	1,226,862
39	Psychological Services	2140	511,035	144,457	6,487	11,164	40 =	125	2,507		675,775	837,611
40	Speech Pathology & Audiology Services	2150	73,047	14,071	4,178	5,129	10,540		2,998		109,963	143,248
41	Other Support Services - Pupils (Describe & Itemize)	2190	77,998	10,934	299	24.125	10,540	670	7.162	0	89,231	131,846
	Total Support Services - Pupils	2100	1,782,270	624,263	20,377	24,135	10,540	670	7,163	0	2,469,418	2,833,535
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	207,605	72,562	40,406	1,422		450			322,445	373,761
45	Educational Media Services	2220									0	
46	Assessment & Testing	2230	207.005	72.502	40.400	1 422		450		-	0	272.764
47	Total Support Services - Instructional Staff	2200	207,605	72,562	40,406	1,422	0	450	0	0	322,445	373,761
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	301,040	119,245	82,005						502,290	562,260
50	Executive Administration Services	2320									0	
51	Special Area Administration Services	2330	1,026,122	322,040	139,120	2,922		6,063		96	1,496,363	1,478,212
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	23/0	1,327,162	441,285	221,125	2,922	0	6,063	0	96	1,998,653	2,040,472
50	. Otto. Support Screeces - General Additionation	2300	1,327,102	771,203	221,123	2,322	U	0,003	U	50	2,550,055	2,040,472

	A	В	С	D	Е	F	G	Н	ı	J	К	L
1	,,		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	_
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	96,851	12,117							108,968	98,906
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	96,851	12,117	0	0	0	0	0	0	108,968	98,906
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510									0	
60	Fiscal Services	2520			180,289						180,289	177,625
61	Operation & Maintenance of Plant Services	2540	12,486	4,231	324,396	13,872					354,985	385,681
62	Pupil Transportation Services	2550			4,846	1,509					6,355	26,107
63	Food Services	2560									0	
64	Internal Services	2570									0	500
65	Total Support Services - Business	2500	12,486	4,231	509,531	15,381	0	0	0	0	541,629	589,913
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630			349						349	350
70	Staff Services	2640									0	
71	Data Processing Services	2660	58,762	18,319	1,650	7,899					86,630	100,498
72	Total Support Services - Central	2600	58,762	18,319	1,999	7,899	0	0	0	0	86,979	100,848
73	Other Support Services (Describe & Itemize)	2900									0	
74	Total Support Services	2000	3,485,136	1,172,777	793,438	51,759	10,540	7,183	7,163	96	5,528,092	6,037,435
75	COMMUNITY SERVICES (ED)	3000	104,881	22,789	732						128,402	134,036
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			45,077						45,077	
79	Payments for Special Education Programs	4120			43,077						0	75,000
80	Payments for Adult/Continuing Education Programs	4130									0	75,000
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	Total Payments to Other Govt Units (In-State)	4100			45,077			0			45,077	75,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320						72,364			72,364	
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		4390						72.264				
100	Total Payments to Other Govt Units -Transfers (In-State)  Payments to Other Govt Units (Out-of-State)				0			72,364			72,364	0
101	·	4400			45,077			72,364			117,441	75,000
-	Total Payments to Other Govt Units	4000			45,077			72,354			117,441	75,000
-	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

1	A	В				F		<b>–</b>	, ,	1	K	1
			C (100)	D (200)	(300)	(400)	G (500)	H (600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	· •		11,066,995	4,286,492	905,713	94,804	10,540	846,511	12,977	96	17,224,128	17,781,788
115		s									1,028,194	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530									0	
124	Operation & Maintenance of Plant Services	2540									0	
125		2550									0	
126		2560									0	
127	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
128	Other Support Services (Describe & Itemize)	2900									0	
129		2000	0	0	0	0	0	0	0	0	0	0
130		3000	İ								0	
131		4000										
132		-1000										
133	Payments for Regular Programs	4110									0	
134		4120									0	
135	Payments for CTE Programs	4140									0	
136		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		5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145		5140									0	
146		5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149		5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditure	es									0	
153												

	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2		' '		Benefits	Services	Materials			Equipment	Benefits		8
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
4-0	(Lease/Purchase Principal Retired) 11											
170		5400									0	
171	DEBT SERVICES - OTHER (Describe & Itemize)										0	
172	Total Debt Services	5000			0			0			0	0
	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			0			0	0
175 176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	S									0	
177	40 - TRANSPORTATION FUND (TR)											
	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550									0	
183 184	Other Support Services (Describe & Itemize)	2900	0	0	0			0		0	0	0
-	Total Support Services	2000	0	0	0	0	0	0	0	0		0
	COMMUNITY SERVICES (TR)	3000									0	
	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			_			_			0	_
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0

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$\vdash \downarrow$	A	В	C (1997)	D (222)	E (222)	F	G (7.22)	H	<u> </u>	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	EBT SERVICES (TR)	5000		Dellellis	Jei vices	iviateriais			Equipment	Dellelits		
		3000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes  Corporate Personal Prop. Repl. Tax Anticipation Notes	5120 5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
205	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
206	(Lease/Purchase Principal Retired) 11	3300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									-	
207	Total Debt Services	5000						0			0	0
	ROVISION FOR CONTINGENCIES (TR)	6000						0			0	U
210		6000	0	0	0	0	0	0	0	0	0	0
210	Total Disbursements/ Expenditures  Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	c	0	0	0	0	0	0	0	0	0	0
211	Excess (Serial included in the central nevertues over Disputsements/Expenditure	•									0	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/	'SS)										
214	NSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100									0	
216	Pre-K Programs	1125									0	
217	Special Education Programs (Functions 1200-1220)	1200									0	
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250									0	
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500									0	
224 225	Summer School Programs	1600									0	
226	Gifted Programs  Driver's Education Programs	1650 1700									0	
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		0							0	0
	UPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110									0	
233	Guidance Services	2120									0	
234	Health Services	2130									0	
235	Psychological Services	2140									0	
236	Speech Pathology & Audiology Services	2150									0	
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	
238	Total Support Services - Pupils	2100		0							0	0
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210									0	
241	Educational Media Services	2220									0	
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		0							0	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320									0	

	Λ.	Б.	0		-	F		11			<sub> </sub>	<del></del> -
1	A	В	C (100)	D (200)	E (200)	<u> </u>	G (500)	H (600)	(700)	J (800)	(000)	L
1	December to a sum to a many		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2 247	Control Anno Administrative Control	2220		benefits	Services	iviateriais			Equipment	belletits		
248	Service Area Administrative Services  Claims Paid from Self Insurance Fund	2330 2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	Judgment and Settlements	2366									0	
200	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367									0	
254	Reduction										0	
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		0							0	0
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410									0	
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		0							0	0
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510									0	
264	Fiscal Services	2520									0	
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540									0	
267	Pupil Transportation Services	2550									0	
268	Food Services	2560									0	
269	Internal Services	2570									0	
270	Total Support Services - Business	2500		0							0	0
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	
276	Data Processing Services	2660									0	
277	Total Support Services - Central	2600		0							0	0
278	Other Support Services (Describe & Itemize)	2900									0	
279	Total Support Services	2000		0							0	0
280	COMMUNITY SERVICES (MR/SS)	3000									0	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000						0			0	0
$\vdash$	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			0				0			0	0
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	Ü
297	, , , , , , , , , , , , , , , , , , , ,										0	
			_									

			0		_	F					14	
1	A	В	(100)	(200)	E (200)		(500)	(600)	(700)	(800)	(900)	L
1	Description (a		(100)		(300)	(400)	(500)	(600)			(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	CO. CARITAL PROJECTS (CR)			belletits	Jei vices	iviateriais			Equipment	Belletits		
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530									0	
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	s									0	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364									0	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
225	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367									0	
325 326	Reduction Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transporation)	2372									0	
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	s	U								0	
<del>5.5</del>	. , , , , , , , , , , , , , , , , , , ,						1				- U	

	l A	В	С	D	E	F	G	Н	l I	J	K	
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	_
	Description (Enter Whole Dollars)		` '	Employee	Purchased	Supplies &	, ,	, ,	Non-Capitalized	Termination		
2		Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									0	
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
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			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
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	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>	5300										
364											0	
365		5000						0			0	0
	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	es									0	
200	Energy (2 character) of necesptal nevertices over Disput selficities Experiental e										0	

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	A	В	С	D	Е	F						
1	SCHEDULE OF AD VALOREM TAX RECEIPTS											
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)						
3				(Column B - C)		(Column E - C)						
4	Educational	0		0		0						
5	Operations & Maintenance	0		0		0						
6	Debt Services **	0		0		0						
7	Transportation	0		0		0						
8	Municipal Retirement	0		0		0						
9	Capital Improvements	0		0		0						
10	Working Cash	0		0		0						
11	Tort Immunity	0		0		0						
12	Fire Prevention & Safety	0		0		0						
13	Leasing Levy	0		0		0						
14	Special Education	0		0		0						
15	Area Vocational Construction	0		0		0						
16	Social Security/Medicare Only	0		0		0						
17	Summer School	0		0		0						
18	Other (Describe & Itemize)	0		0		0						
19	Totals	0	0	0	0	0						
20 21 22	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.											

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	A	В	С	D	Е	F	G	Н		J		
1	SCHEDULE OF SHORT-TERM DEBT											
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020						
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO	OTES (CPPRT)										
4	Total CPPRT Notes					0						
5	TAX ANTICIPATION WARRANTS (TAW)											
6	Educational Fund					0						
7	Operations & Maintenance Fund					0						
8	Debt Services - Construction					0						
9	Debt Services - Working Cash					0						
10						0						
11	Transportation Fund					0						
12	Municipal Retirement/Social Security Fund					0						
12 13 14	Fire Prevention & Safety Fund Other - (Describe & Itemize)					0						
15	Total TAWs		0	0	0	0						
			0	0	0	0						
16	Educational Sund				T							
17 18	Educational Fund Operations & Maintenance Fund					0						
19	Fire Prevention & Safety Fund					0						
20	Other - (Describe & Itemize)					0						
21	Total TANs		0	0	0	0						
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)				-	-						
22 23	Total T/EOs (Educational, Operations & Maintenance, & Transportatio	in Funds)			1	0						
24						0						
24 25	Total (All Funds)				1	0						
20	OTHER SHORT-TERM BORROWING					0						
25	Total Other Short Town Barrening (Describe 9 Itemina)				T	0						
26 27 20	Total Other Short-Term Borrowing (Describe & Itemize)					0						
29	SCHEDULE OF LONG-TERM DEBT											
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt		
31									0			
30 31 32 33 34 35 36 37 38 39									0			
34									0			
35									0			
36									0			
37									0			
39									0			
40									0			
40 41 42									0			
42									0			
43									0			
44									0			
46									0			
47									0			
48									0			
49			0		0	0	0	0	0	0		
51	Each type of debt issued must be identified separately with the amount:  Working Cash Fund Bonds Funding Bonds Refunding Bonds											
52	Working Cash Fund Bonds	4. Fire Prevent, Safe	ety, Environmental and Energ	y Bonds	7. Other							
53	2. Funding Bonds	5. Tort Judgment B	onds		8. Other							
54	3. Refunding Bonds	6. Building Bonds										

### Schedule of Tort Immunity Expenditures

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

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	A	В	С	D	Е	F	G	Н	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY ANI	D DEPRE	CIATION									
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221				0						0
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	43,068			43,068	50	11,193	861		12,054	31,014
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,115,110			2,115,110	10	2,115,110			2,115,110	0
13	5 Yr Schedule	252	216,961			216,961	5	202,728	8,580		211,308	5,653
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	2,375,139	0	0	2,375,139		2,329,031	9,441	0	2,338,472	36,667
17	Non-Capitalized Equipment	700				12,977	10		1,298			
18	Allowable Depreciation								10,739			

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	5			
A	B	C	D	EF
1	ESTIMATED OPERATING EXPENSE PE	R PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 20	20)
2		This schedule	e is completed for school districts only.	
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
0		_		
6 EXPENDITURES:		<u>0</u>	PERATING EXPENSE PER PUPIL	
8 ED	Expenditures 15-22, L114		Total Expenditures	\$ 17,224,128
9 о&м	Expenditures 15-22, L151		Total Expenditures	
10 DS	Expenditures 15-22, L174		Total Expenditures	
11 TR 12 MR/SS	Expenditures 15-22, L210		Total Expenditures	
12 MR/SS 13 TORT	Expenditures 15-22, L295 Expenditures 15-22, L342		Total Expenditures Total Expenditures	
14	Experience 15 22, 25 12		Total Expenditures	
16 LESS RECEIPTS/REVENUES OR	DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR	R K-12 PROGRAM:	
18 TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
19 TR	Revenues 9-14, L47, Col F	1412	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)	C
21 TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	
22 TR 23 TR	Revenues 9-14, L50 Col F Revenues 9-14, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State)	
24 TR	Revenues 9-14, L52, Col F Revenues 9-14, L56, Col F	1432	CTE - Transp Fees from Other Districts (In State)  Special Ed - Transp Fees from Other Districts (In State)	
25 TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	
26 TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
27 TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	
28 tr 29 0&m-tr	Revenues 9-14, L62, Col F Revenues 9-14, L149, Col D & F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)	
30 0&M-TR	Revenues 9-14, L149, Col D & F Revenues 9-14, L150, Col D & F	3410 3499	Adult Ed - Other (Describe & Itemize)	
31 O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	C
32 O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	C
33 O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	0
34 ED 35 ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	
36 ED	Expenditures 15-22, L9, Col K - (G+I) Expenditures 15-22, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	
37 ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	C
38 ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	13,008
39 ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	C
40 ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
41 ED 42 ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition	0
43 ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
44 ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	C
45 ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	C
46 ED 47 ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
47 ED 48 ED	Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition	
49 ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	
50 ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	C
51 ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	C
52 ED 53 ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	128,402
54 ED	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4000	Total Payments to Other Govt Units Capital Outlay	117,441 10,540
55 ED	Expenditures 15-22, L114, Col I		Non-Capitalized Equipment	12,977
56 о&м	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	12,577
57 о&м	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	C
58 0&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	
59 0&M 60 DS	Expenditures 15-22, L151, Col I Expenditures 15-22, L160, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units	
61 ps	Expenditures 15-22, L100, Col K Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
62 TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	
63 TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	C
64 TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
65 TR 66 TR	Expenditures 15-22, L210, Col G Expenditures 15-22, L210, Col I	-	Capital Outlay  Non-Capitalized Equipment	
67 MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	
68 MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	
69 MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	
70 MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	
71 MR/SS 72 MR/SS	Expenditures 15-22, L224, Col K	1600 3000	Summer School Programs Community Services	
72 MR/SS 73 MR/SS	Expenditures 15-22, L280, Col K Expenditures 15-22, L285, Col K	4000	Community Services Total Payments to Other Govt Units	
74 Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	
75 Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay	
76 Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	(0.202.200
77 78			Total Deductions for OEPP Computation (Sum of Lines	
79	O B4	ADA from Avo	Total Operating Expenses Regular K-12 (Line 14 minus I 19ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 20:	
79 80	nonolvi e	Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 20.  Estimated OEPP (Line 78 divided by	
01			Estimated of the following by	, , , , , , , , , , , , , , , , , , ,

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			T -		
$\vdash$	A	B ESTIMATED OPERATING EVEN	C C	-	E F
1		ESTIMATED OPERATING EXPEN	·	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			This schedule	e is completed for school districts only.	
3	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
82			J	PER CAPITA TUITION CHARGE	
84	LESS OFFSETTING RECEIPTS/REVE	NUES:			
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
	TR TR	Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	0
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
89 90	TR TR	Revenues 9-14, L51, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State)	0
91	TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
93	TR TR	Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	0
	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	0
97 98	ED ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
100 101		Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
	ED-O&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1890 1910	Other (Describe & Itemize) Rentals	0
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
104 105	ED-O&M-DS-TR-MR/SS FD	Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L106, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	0
	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	0
	ED-O&M-MR/SS ED-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	0
	ED-MK/SS	Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	0
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
	ED-O&M ED-O&M-TR-MR/SS	Revenues 9-14, L148,Col C,D Revenues 9-14, L155, Col C,D,F,G	3370 3500	Driver Education Total Transportation	0
113		Revenues 9-14, L155, Col C, D, F, G	3610	Learning Improvement - Change Grants	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
	ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L158, Col C,F,G Revenues 9-14, L160, Col C,D,F,G	3695 3766	Truant Alternative/Optional Education Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
120	ED-O&M-DS-TR-MR/SS ED-TR	Revenues 9-14, L163, Col C,D,E,F,G Revenues 9-14, L164, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	0
121		Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	0
122 123	ED-O&M-DS-TR-MR/SS-Tort ED	Revenues 9-14, L168, Col C-G,J Revenues 9-14, L177, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L177, Col C Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	0
	ED-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L198, Col C,G Revenues 9-14, L204, Col C,D,F,G	4200 4300	Total Food Service Total Title I	0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	24,870 47,520
	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G Revenues 9-14, L215, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	47,520
	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
	ED-O&M-MR/SS ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L221, Col C,D,G Revenue Adjustments (C224 thru J251)	4700 4800	Total CTE - Perkins Total ARRA Program Adjustments	0
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top	0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G Revenues 9-14, L256, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G Revenues 9-14, L259, Col C,D,F,G	4930 4932	Title II - Eisenhower Professional Development Formula Title II - Teacher Quality	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4932	Federal Charter Schools	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G Revenues 9-14, L263, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities  Medicaid Matching Funds - Administrative Outreach	100,181
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	713,052
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G Revenues (Part of EBF Payment)	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)  Special Education Contributions from EBF Funds **	132,125
173	ED-TR-MR/SS ED-MR/SS	Revenues (Part of EBF Payment)	3100 3300	English Learning (Bilingual) Contributions from EBF Funds ***	
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$ 1,017,748
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	15,924,012
177				Total Depreciation Allowance (from page 26, Line 18, Col I)	10,739
178 179		9 10	Nonth ADA from Avera	Total Allowance for PCTC Computation (Line 176 plus Line 177)  ige Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	15,934,751
180		311	St VIII AVEI	Total Estimated PCTC (Line 178 divided by Line 179)	
181					
182 183		nge based on the data provided. The final a		·	
184				rulation Details. Open Excel file and use the amount in column X for the selected district. Sucation Funding Allocation Calculation Details, and use column V for the selected district.	
185				-	
186	Evidence Based Funding Link:	https://www.isbe.net/Pages/ebfdistrib	ution.aspx		

Fund-Function-

Object Chart

(double\_click)

Indirect Cost Plan

(double click to

\_\_\_yiew)\_\_\_\_

#### Illinois State Board of Education School Business Services Department

#### **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. Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

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

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

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

Fund-Function-Object Name	Fund- Function-	Contracted Company Name	Current Year Amount Paid on		Contract Amount deducted from the Indirect Cost Rate
Where the Expenditure was Recorded	Object Number	(Column C)	Contract	Base	Base
(Column A)	(Column B)	, ,	(Column D)	(Column E)	(Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
None				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

	Α	В	С	D	Е	F	G
	ESTIMATE	D INDIRECT COST RATE DATA					
1	CECTION						
_	SECTION I	ta To Assist Indirect Cost Rate Determination					
-			45 22//				
4	(Source aocun	nent for the computation of the Indirect Cost Rate is found in the "Expendi	tures 15-22" tab.)				
	ALL OBJECTS	EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburs	sements/expenditu	res included within the follow	ving functions charged direct	tly to and reimbursed from fe	deral grant programs. Also,
		ounts paid to or for other employees within each function that work with sp					
		district received funding for a Title I clerk, all other salaries for Title I clerks p	erforming like duti	es in that function must be in	icluded. Include any benefit	s and/or purchased services p	oaid on or to persons whose
5	salaries are cla	assified as direct costs in the function listed.					
6	Support Ser	vices - Direct Costs (1-2000) and (5-2000)					
7	Direction o	f Business Support Services (1-2510) and (5-2510)					
8	Fiscal Servi	ces (1-2520) and (5-2520)					
9	Operation a	and Maintenance of Plant Services (1, 2, and 5-2540)					
10	Food Service	es (1-2560) Must be less than (P16, Col E-F, L63)					
	Value of Co	mmodities Received for Fiscal Year 2020 (Include the value of commodities	whon dotormining	if a Single Audit is required)			
11	value of Co	minodities received for riscal real 2020 (include the value of commodities	when determining	n a single Adult is required).			
12	Internal Ser	vices (1-2570) and (5-2570)					
13	Staff Service	es (1-2640) and (5-2640)					
14		ssing Services (1-2660) and (5-2660)					
-	SECTION II						
	Estimated In	direct Cost Rate for Federal Programs					
17	1			Restricted		Unrestricte	
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction		1000		11,444,379		11,444,379
20	Support Servi	ces:					
21 22	Pupil	le. "	2100		2,451,715		2,451,715
22 23	Instruction		2200		322,445		322,445
23 24	General Ad		2300		1,998,653		1,998,653
24 25	School Adm	nin	2400		108,968		108,968
25 26	Business:	En alarma Carl Car	2540	0	0	0	0
20 27		f Business Spt. Srv.	2510	100,300	0	100 200	0
2 <i>1</i> 28	Fiscal Service		2520	180,289	254.005	180,289	0
<u>20</u> 29		nint. Plant Services	2540		354,985	354,985	
29 30	Pupil Trans		2550		6,355		6,355
31	Food Service		2560	0	0	0	0
32	Internal Ser Central:	VICES	2570	U	U	U	U
33		f Central Spt. Srv.	2610		0		0
34		Dvlp, Eval. Srv.	2620		0		0
35	Information	• •	2630		349		349
36	Staff Service		2640	0	0	0	0
37		ssing Services	2660	86,630	0	86,630	0
38	Other:	··· Unit 1-27	2900	20,000	0	23,330	0
39	Community S	ervices	3000		128,402		128,402
40		d in CY over the allowed amount for ICR calculation (from page 29)			0		0
41	Total			266,919	16,816,251	621,904	16,461,266
				Restricte		Unrestric	
	4			Total Indirect Costs:	266,919	Total Indirect Costs:	621,904
42	ļ						
42 43 44							
42 43				Total Direct Costs:	16,816,251 <b>1.59%</b>	Total Direct Costs:	16,461,266 <b>3.78</b> %

Print Date: 11/30/2020

 $\{24e0502d\text{-}6bd0\text{-}4848\text{-}a386\text{-}bd72d4b16d96\}.xlsm$ 

	A B	С	D	E	F							
1		REPORT O	N SHARED SE	RVICES OR OUTS	OURCING							
2		School Co	ode, Section 1	7-1.1 (Public Act 9	97-0357)							
3				ing June 30, 2020								
	Complete the following for attempts to improve fiscal efficiency through shared services or outsourci											
	complete the joilowing for attempts to improve fiscal efficiency through shared services or outsourch											
6	Macon-Piatt Special Education											
7		39-055-0610-61										
	X		Current Fiscal	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,							
8	Check box if this schedule is not applicable	Year	Year		Cooperative or Shared Service.							
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget											
	Service or Function (Check all that apply)			Barriers to								
10	<u></u> ,			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											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance											
20	Investment Pools											
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel											
26	Special Education Cooperatives											
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation											
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements											
33	Other											
34												
35	Additional space for Column (D) - Barriers to Implementation:											
36												
37												
38	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1											
40	Additional space for Column (E) - Name of LEA :											
41												
43												
45												
46												

#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street Springfield, IL 62777-0001

IN ALT A TLOBE	OF ADMINISTRAT	IVE COSTS WORKSHEET
IIVIIII ATION	C) F ADIVIDINISTRAT	IVE COSIS WORKSHEEL

(Section 17-1.5 of the School Code)

School District Name: Macon-Piatt Special Education District

RCDT Number: 39-055-0610-61

		Actual	Expenditures,	Fiscal Year 2	2020	Bud	geted Expendit	ures, Fiscal Y	ear 2021
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	0		0	0				0
2. Special Area Administration Services	2330	1,496,363		0	1,496,363	1,618,601			1,618,601
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
<ol><li>Deduct - Early Retirement or other pension obligations required by st and included above.</li></ol>	tate law				0				0
8. Totals		1,496,363	0	0	1,496,363	1,618,601	0	0	1,618,601
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Ac	tual)								8%

<sup>\*</sup> For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70

#### CERTIFICATION

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

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

_	Signature of Superintendent	Date	
_	Contact Name (for questions)	Contact Telephone Number	
If line	9 is greater than 5% please check one box below.		
	The District is ranked by ISBE in the lowest 25th percentile of like district limitation by board action, subsequent to a public hearing.	s in administrative expenditures per student (4th quart	tile) and will waive the
	The district is unable to waive the limitation by board action and will be Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by		•
	The district will amend their budget to become in compliance with the li	mitation.	

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

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

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

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

School District Name:

Macon-Piatt Special Education District

RCDT Number: 39-055-0610-61

			How	/ Expenditur	es would have	been reported	l had FY 2021	L Amended Rules b	een implem	ented for FY 202(
						_			Other	
									Function	
									Outside of	Total (Must agree with
	FY 2020	FY 2020 Total	Function	Function	Function	Function	Function		the LAC	Expenditures in column
FY 2020 Tort Fund Expenditures	Function	Expenditure	2320	2330	2490	2510	2570	Function 2610	Functions	E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0								0
Unemployment Insurance Payments	2363	0								0
Insurance Payments (Regular or Self-Insurance)	2364	0								0
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss	2366	0								0
Prevention or Reduction	2367	0								0
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		0	0	0	0	0	0	0	0	0

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

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

Type Below.

1. Page 14, Line 265, (Col. 10) Other Restricted Revenues from Federal Sources, Secondary Transition Program (STEP) \$ 132,125

2. Page 15, Line 41, (Col. 10) Other Support Services - Pupils, Vocational Step Coach

\$ 89,231

#### 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.
- $^{3}$  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.
- 8 Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness <u>principal only</u>) otherwise reported within the func—e.g. alternate revenue bonds( Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
  - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

	Α	В	С	D I	E	F			
				<u> </u>		<u> </u>			
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION								
1		Provisions per Illinois	School Code, Section	17-1 (105 ILCS 5/17-1)					
•	nstructions: 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 t	•	•			•			
2	FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.								
	The "Deficit Reduction Plan" is developed using ISB	-		-					
	operating funds listed below result in direct revenu		·		•				
	fund balance (cell f9). That is, if the ending fund ba			•	id submit an original bud	lget/amended budget			
3	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.								
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.								
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.								
	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only								
			completed to generate th						
6						<u> </u>			
	Description	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION FUND	WORKING CASH	TOTAL			
7	Description	FUND (10)	FUND (20)	(40)	FUND (70)	TOTAL			
8	Direct Revenues	18,252,322				18,252,322			
9	Direct Expenditures	17,224,128				17,224,128			
10	Difference	1,028,194				1,028,194			
11	Fund Balance - June 30, 2019	5,042,708				5,042,708			
12									
13									
			E	Balanced - no deficit red	uction plan is require	d.			
14									
15									

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

CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER				
066-003844				
NAME AND ADDRESS OF AUDIT FIRM				
BKD, LLP				
225 N Water Street				
Decatur				
E-MAIL ADDRESS: hpowell@bkd.com				
NAME OF AUDIT SUPERVISOR				
Heather Powell				
23				
CPA FIRM TELEPHONE NUMBER FAX NUMBER				
317-429-2411 217-429-6109				
-				

#### THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ 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 <i>Government Auditing Standards</i> (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))
HE FOLLOWIN	IG 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

#### 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.

GENERA	<u>LINFORMATION</u>
1	. <u>Signed</u> and <u>dated</u> 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	. <u>ALL</u> 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	. <b>ALL</b> 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 <b>COMMODITIES</b> has been included within the AFR on the <b>INDIRECT COSTS</b> page (ICR Computation 29) on Line 11. It <b>should not</b> 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 <b>COMMODITIES</b> .
7	. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <a href="https://harvester.census.gov/facweb/Default.aspx">https://harvester.census.gov/facweb/Default.aspx</a>
SCHEDU	LE OF EXPENDITURES OF FEDERAL AWARDS
8	. All prior year's projects are included and reconciled to final FRIS report amounts - Including receipt/revenue and expenditure/disbursement amounts
9	. All current year's projects are included and reconciled to most recent FRIS report filed - Including receipt/revenue and expenditure/disbursement amounts
10	. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding - discrepancies should be reported as Questioned Costs
11	. The total amount provided to subrecipients from each Federal program is included
12	. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received) Project year runs from October 1 to September 30, so projects will cross fiscal years This means that audited year revenues will include funds from both the prior year and current year projects
13	. Each CNP project should be reported on a separate line (one line per project year per program)
14	. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
15	. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
16	. Exceptions should result in a finding with Questioned Costs
17	. The total value of non-cash <b>COMMODITIES</b> has been reported on the SEFA (CFDA 10.555).
	- The value is determined from the following, <u>with each item on a separate line</u> :  * 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 ISBI
	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)
	<ul> <li>The two commodity programs should be reported on separate lines on the SEFA.</li> <li>Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:</li> </ul>
	https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
	* Amounts verified for <b>Fresh Fruits and Vegetables</b> <u>cash</u> 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 <u>not</u> been included on the SEFA.
22	. <u>All</u> 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.

#### Macon-Piatt Special Education District 39-055-0610-61 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
<u>SUN</u>	IMAR	RY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	28.	Audit opinions expressed in opinion letters <b>match</b> opinions reported in Summary.
	29.	<u>All</u> Summary of Auditor Results questions have been answered.
	30.	All tested programs <b>and</b> amounts are listed.
	31.	Correct testing threshold has been entered. (Title 2 CFR §200.518)
<u>Find</u>	ings l	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 formation for the complete out for each finding of the correct formation for the complete out for each finding of the correct formation for the correct formation
	33.	Finding completed for <u>each</u> Significant Deficiency and for <u>each</u> 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 finding 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 <u>and</u> 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
	30	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 persor

# RECONCILIATION OF FEDERAL REVENUES Year Ending June 30, 2020

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

#### **TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 1,017,748
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities ICR Computation 30, Line 11	Account 2200	72,814
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(713,052)
AFR TOTAL FEDERAL REVENUES:		\$ 377,510
ADJUSTMENTS TO AFR FEDERAL REVENUE AN	лоunts:	
Reason for Adjustment:		
ADJUSTED AFR FEDERAL REVENUES		\$ 377,510
Total Current Year Federal Revenues Reported		
Federal Revenues	Column D	\$ 377,510
Adjustments to SEFA Federal Revenues:		
Reason for Adjustment:		
•	ADJUSTED SEFA FEDERAL REVENUE:	\$ 377,510
	DIFFERENCE:	\$ -

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

		ISBE Project #	Receipts	Revenues		Expenditure/[	Disbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
US Department of Education										0	
Pass Through Illinois State Board of Education										0	
IDEA B - Preschool	84.173A	19-4600-00	177,378	2,492	179,870	179,870				179,870	203,231
IDEA B - Flow-Through	84.027A	19-4620-00	4,643,098	95,192	4,738,290	3,491,812				4,738,290	5,085,569
Pass Through Monticello CUSD #25											
IDEA - Flow-Through Room and Board	84.027A	19-4625-00	114,480	47,520	162,000					162,000	N/A
										О	
Total Special Education Cluster			4,934,956	145,204	5,080,160	3,671,682				5,080,160	
										0	
Pass Through Illinois Department of Human Services										0	
Secondary Transition Experience Program (STEP)	84.126	46UD00004	123,880	31,993	91,887					91,887	123,880
		46CYF00004		100,132			85,237			85,237	135,976
										0	
Total US Department of Education			5,058,836	277,329	5,172,047	3,671,682	85,237			5,257,284	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

<sup>&</sup>lt;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>&</sup>lt;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.

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>&</sup>lt;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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### Year Ending June 30, 2020

		ISBE Project #	Receipts	/Revenues		Expenditure/	isbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	ı
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/18-6/30/19	Year	7/1/19-6/30/20	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	Pass through to	7/1/19-6/30/20	Pass through to	Encumb.	(E)+(F)+(G)	ı
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
US Department of Health and Human Services										0	
Pass Through Illinois Department of Healthcare										0	
Medicaid - Administrative Outreach	93.778	19-4991-00	73,035		73,035					73,035	N/A
		20-4991-00		100,181			100,181			100,181	N/A
										0	
Total US Department of Health and Human Services			73,035	100,181	73,035		100,181			173,216	
										0	
										0	
Total Federal Awards			5,131,871	377,510	5,245,082	3,671,682	185,418			5,430,500	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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.

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

Year Ending June 30, 2020

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Macon-Piatt Special Education District and is presented on the [Identify 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 General-Purpose or Basic] financial statements.

Note 2: Indirect Facilities & Administration costs <sup>6</sup>				
Auditee elected to use 10% de minimis cost rate?	YE	Х	NO	
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Macon-Piatt Special Educ follows:	cation District provided fe	ederal awards to subrec	cipients a	s
	Federal	Amount Provid	ed to	
Program Title/Subrecipient Name	CFDA Number	Subrecipien	ıt	
Note 4: Non-Cash Assistance				
The following amounts were expended in the form of non-cash assistance by Ma	con-Piatt Special Education	on District and should	<b>be</b> includ	led in
the Schedule of Expenditures of Federal Awards:				
NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	Г		4 - 1
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash		\$0
Note 5: Other Information				
Insurance coverage in effect paid with Federal funds during the fiscal year:				
Property				
Auto				
General Liability				
Workers Compensation				
Loans/Loan Guarantees Outstanding at June 30:				
District had Federal grants requiring matching expenditures				
	(Yes/No)			
** The amount reported have should match the value are and for a section 2.	on the Indirect Cost Data Co	unutation nog-		
** The amount reported here should match the value reported for non-cash Commodities of	on the indirect Cost Rate Com	iputation page.		

<sup>&</sup>lt;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>&</sup>lt;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)

#### Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Year Ending June 30, 2020

	SECTION I - SUMMARY OF AUI	DITOR'S RESULTS		
FINANCIAL STATEMENTS				
Type of auditor's report issued:	(Unmodified, Qualified, Adverse, Discla	imer)		
	(omnounce, gaamee, naverse, bisea	inici y		
INTERNAL CONTROL OVER FINANCIAL RE	PORTING:			
• Material weakness(es) identified?		_	YES	None Reported
Significant Deficiency(s) identified that	are not considered to			
be material weakness(es)?			YES	None Reported
Noncompliance material to the financi	al statements noted?		YES	NO
FEDERAL AWARDS				
INTERNAL CONTROL OVER MAJOR PROG	RAMS:			
• Material weakness(es) identified?		_	YES	None Reported
Significant Deficiency(s) identified that	are not considered to			
be material weakness(es)?		_	YES	None Reported
Type of auditor's report issued on compli	ance for major programs:			
Type of additor s report issued on compi	ance for major programs.	(Un	modified, Qua	lified, Adverse, Disclaimer <sup>7</sup> )
Any audit findings disclosed that are requ	uired to be reported in			
accordance with §200.516 (a)?		_	YES	NO
IDENTIFICATION OF MAJOR PROGRAMS	.8			
CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM	or CLUSTER <sup>10</sup>		AMOUNT OF FEDERAL PROGRAM
	Total Amount Tested a	s Major		\$0
Total Federal Expenditures for 7/1/19-6,	/30/20		\$0	
% tested as Major		#DIV/0!	<u> </u>	
Dollar threshold used to distinguish betw	een Type A and Type B programs:			
Auditee qualified as low-risk auditee?			YES	NO

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

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

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.

#### Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2020

	SECTION II - FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER: <sup>11</sup>	2020	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?		
3. Criteria or specific requirement	:					
4. Condition						
5. Context <sup>12</sup>						
6. Effect						
7. Cause						
8. Recommendation						
9. Management's response <sup>13</sup>						

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

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

 $<sup>^{\</sup>rm 13}$  See §200.521 Management decision for additional guidance on reporting management's response.

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

	SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS						
1. FINDING NUMBER: <sup>14</sup>	2020	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?			
3. Federal Program Name and	Year:						
4. Project No.:			5. CFDA No.:				
6. Passed Through: 7. Federal Agency:							
8. Criteria or specific requirem	ent (including statuto	ry, 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 18							

<sup>&</sup>lt;sup>14</sup> See footnote 11.

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

<sup>&</sup>lt;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

# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2020

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

Finding Number	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
----------------	------------------	-------------------------------------

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

- 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.

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

 $<sup>^{\</sup>rm 20}$  Current Status should include one of the following:

Decatur, Illinois

Independent Auditor's Reports and Financial Statements As of and for the year ended June 30, 2020

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### **Independent Auditor's Report**

Administrative Board Macon-Piatt Special Education District Decatur, Illinois

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to 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.



Administrative Board Macon-Piatt Special Education District Page 2

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of June 30, 2020, and the respective changes in financial position, thereof for the year then ended in conformity with the modified cash basis of accounting described in Note 1.

### Basis of Accounting

As described in the notes to the financial statements, Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to the matter.

#### **Other Matters**

#### Supplementary and Other 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 supplementary information, as 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 is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the management discussion and analysis, page 6, and the statement of operation disbursements by program compared with budget, page 41, 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 on the basis of accounting described in Note 1.

The management discussion and analysis, page 6, and the statement of operation disbursements by program compared with budget, page 41, under supplementary information 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.

Administrative Board Macon-Piatt Special Education District Page 3

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2020 on our consideration of Macon-Piatt Special Education District's, a component unit of Decatur School District No. 61, 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 Macon-Piatt Special Education District's, a component unit of Decatur School District No. 61, internal control over financial reporting and compliance.

BKD,LLP

Decatur, Illinois November 25, 2020



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

Administrative Board Macon-Piatt Special Education District 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 financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise its basic financial statements, prepared on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and have issued our report thereon dated November 25, 2020.

### **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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.



Administrative Board Macon-Piatt Special Education District Page 5

### **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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

BKD,LLP

Decatur, Illinois November 25, 2020

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

#### **USING THIS ANNUAL REPORT**

The Management's Discussion and Analysis (MD&A) for the District provides an overview and analysis of the District's financial activities for the year ended June 30, 2020.

The Macon-Piatt Special Education District (District) annual report consists of a series of financial statements that show information for the District as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities (on pages 15 and 16) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Our fund financial statements start on page 17. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide financial statements providing information about the District's General Fund.

External auditors have provided reasonable assurance in their independent auditor's report, located immediately preceding this Management Discussion and Analysis, that the basic financial statements are fairly stated in all material respects, in accordance with the modified cash basis of accounting. Varying degrees of assurance are provided by the auditor regarding the required supplementary information and other supplemental information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts.

### Reporting the District as a Whole

### The Statement of Net Position and the Statement of Activities

The analysis of the District as a whole begins on page 15. One of the most important questions asked about the District is, "Is the District as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information on the District as a whole and its activities in a way that helps you answer this question. Statements were prepared to include all assets and liabilities, using the modified cash basis of accounting.

These two statements report the District's net position – the difference between assets and liabilities, as reported in the Statement of Net Position – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position – as reported in the Statement of Activities – are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the District.

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

The Statement of Net Position and the Statement of Activities report the District's governmental activity. All of the District's services are reported here, including instruction, plant services, and transportation. Tuition, as well as state and federal grants, finances most of these activities.

### Reporting the District's Most Significant Funds

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

The District previously adopted Governmental Accounting Standards Board Statement No. 54 which defined the different types of fund balances (net position) that must be used. For a more complete description of the major classifications of the fund balances (net position) please refer to the Fund Balance (Net Position) Reporting section of Note 1 of the financial statements on page 23.

#### **Fund Financial Statements**

The District's fund financial statements, which begin on page 17, provide detailed information about the most significant funds, not the District as a whole. These funds are required to be established by State law. The District has only one governmental fund. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified cash basis accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation on page 20.

### Reporting the District's Fiduciary Responsibilities

### **Fiduciary Funds**

The District is the trustee, or fiduciary, for student activity funds. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position on page 21. Fiduciary funds are excluded from government-wide financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

### THE DISTRICT AS A WHOLE

The District's net position was \$5,079,375 and \$4,056,982 at June 30, 2020 and 2019, respectively. Of these amounts, \$4,491,151 and \$3,311,828 were unrestricted. Restricted and committed net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the District's ability to use those assets for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

### Table 1 Net Position Modified Cash Basis June 30

	<b>Governmental Activities</b>			
	2020	2019		
Assets				
Current assets	\$ 5,042,70	8 \$ 4,010,874		
Capital assets	36,66	46,108		
Total assets	5,079,37	4,056,982		
Net position				
Investment in capital assets	36,66	7 46,108		
Restricted	551,55	7 699,046		
Unrestricted	4,491,15	3,311,828		
Total net position	\$ <u>5,079,37</u>	<u>4,056,982</u>		

The following are significant current year transactions that have had an impact on the Statement of Net Position:

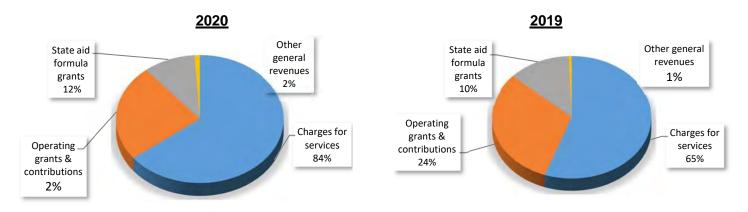
• There were no significant transactions during FY20.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 16. Table 2 takes the information from the Statement and rearranges them slightly so you can see our total revenues for the year.

Statement and rearranges them slightly so you can see our total revenues for the year.

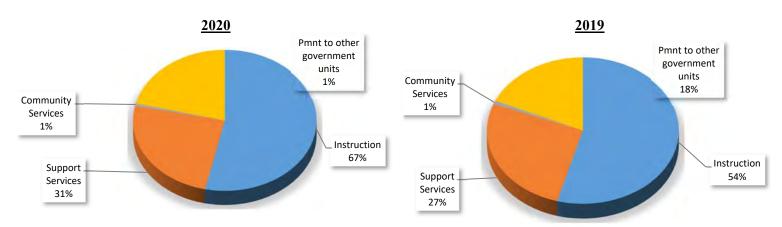
Table 2
Changes in Net Position
Modified Cash Basis
Years Ended June 30
Revenues



		2020		2019	
Revenues:					
Program revenues:					
Charges for services	\$	15,468,377	\$	13,921,587	
Operating grants and contributions		277,329		5,255,150	
General revenues:					
State aid formula grants		2,215,634		2,171,781	
Other general revenues	_	294,622	_	215,158	
	\$_	18,255,962	\$_	21,563,676	

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

Table 2 – Continued Changes in Net Position Modified Cash Basis Years Ended June 30 Expenses



	2020			2019
Functions/Program Expenses:				
Instruction:	\$	11,548,203	\$	11,650,987
Support Services:				
Pupils		2,469,988		2,725,255
Instructional staff		322,445		340,182
General administration		1,998,653		1,917,457
School administration		108,968		101,760
Business		542,490		531,987
Central		86,979		88,656
Community services		128,402		163,438
Payment to other government units		117,441	_	3,928,320
Total expenses	_	17,233,569	_	21,448,042
Change in net position	\$	1,022,393	\$_	115,634

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

#### **Governmental Activities**

As reported in the Statement of Activities on page 16, the cost of all of our governmental activities this year was \$17,233,569. We paid for these costs with \$15,468,377 in tuition payments, \$2,492,963 with state and federal aid and with our other revenues like interest and fees charged for services of \$294,622, resulting in an increase in net position of \$1,022,393.

The following table presents the cost of each of the District's major functional activities — instruction, support services (pupils, instructional staff, general administration, and business). This chart also includes each program's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

### For the Year Ended June 30, 2020

	Governmental Activities			
	T(	Total Cost of Services		et Cost of Services
Instruction	\$	11,458,203	\$	(775,532)
Support services				
Pupils		2,469,988		(96,379)
Instructional staff		322,445		(24,889)
General administration		1,998,653		(135,575)
School administration		108,968		(8,411)
Business		542,490		(360,531)
Central		86,979		(6,714)
Community services		128,402		(9,911)
Payments to other governmental units	<del>-</del>	117,441	_	(69,921)
	\$ <u></u>	17,233,569	\$	(1,487,863)

The District does not project changes in net position. Tuition is established to cover the difference between projected expenditures and projected revenues. Total revenues were \$520,245 more than budgeted and expenditures were \$511,589 less than budgeted.

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

### For the Year Ended June 30, 2019

	Governmental Activities			
	To	otal Cost of	Net Cost of	
		Services	Services	
Instruction	\$	11,650,987	\$ (2,555,828)	
Support services				
Pupils		2,725,255	471,209	
Instructional staff		340,182	69,562	
General administration		1,917,457	377,996	
School administration		101,760	20,808	
Business		531,987	109,468	
Central		88,656	18,129	
Community services		163,438	33,421	
Payments to other governmental units	_	3,928,320	3,726,540	
	\$_	21,448,042	\$ <u>2,271,305</u>	

The District does not project changes in net position. Tuition is established to cover the difference between projected expenditures and projected revenues. Total revenues were \$726,163 less than budgeted and expenditures were \$861,420 less than budgeted.

### THE DISTRICT'S FUNDS

Looking at the general fund helps you consider whether the District is being accountable for the resources provided to it but may also give you more insight into the District's overall financial health.

As the District completed this year, the general fund reported a fund balance of \$5,042,708 which is an increase of \$1,031,834 from last year. The primary reason for this increase is:

• Member districts paid a little more than they actually were billed due to changes in student enrollment.

# Management's Discussion and Analysis (MD&A) Year Ended June 30, 2020 (Unaudited)

### General Fund Budgetary Highlights

The District adopts its budget annually prior to the end of August. Budgetary comparison for major fund expenditures required to be budgeted are shown, beginning on page 39, compared to actual expenditures. For the year, the District incurred less instructional and support services costs than budgeted.

#### **CAPITAL ASSETS**

### Capital Assets

At June 30, 2020, the District had \$36,667 invested in improvements, furniture and equipment. The District made no capital purchases during the 2020 fiscal year. Total depreciation for the year was \$9,441.

Capital assets, net of depreciation as of year-end:

	Governmental Activities			
	2020	2019		
Improvements, furniture and equipment	\$36,667	\$ <u>46,108</u>		

We present more detailed information about our capital assets in the notes to the financial statements.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Elected and appointed officials considered many factors when setting the District's 2020-2021 fiscal year budget. The most important factors affecting the budget are our student count and employee salaries. Also considered in the development of the budget is our local economy.

These indicators were considered when adopting the budget for fiscal 2020-2021. Budgeted expenditures in the General Fund increased 9 percent to \$19,306,662 for fiscal 2020-2021. The primary reason for this increase in due to unfilled vacant positions.

Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2020
(Unaudited)

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District financial report is designed to provide citizens, taxpayers, parents, students, and investors and creditors with a general overview of the District's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the Business Affairs Department, Decatur Public School District No. 61, 101 W. Cerro Gordo Street, Decatur, IL 62523.

### Statement of Net Position Modified Cash Basis June 30, 2020

	Governmental Activities	
Assets		
Cash	\$ 420	
Investments	5,042,288	
Capital assets, net of accumulated depreciation of \$2,338,472	36,667	
Total assets	\$5,079,375	
Net Position		
Net investment in capital assets	\$ 36,667	
Restricted	551,557	
Unrestricted	4,491,151	
Total net position	\$ 5,079,375	

### Statement of Activities Modified Cash Basis Year Ended June 30, 2020

		Program	Rev	enues	Re C	t (Expense) evenue and hanges in et Position
Functions/Programs	Expenses	Charges for Services	G	Operating rants and ntributions	Go	vernmental Activities
Governmental Activities						
Instruction	\$ 11,458,203	\$ 10,566,364	\$	116,307	\$	(775,532)
Supporting services	\$ 11,430,203	\$ 10,500,504	Ψ	110,507	Ψ	(773,332)
Pupils	2,469,988	2,278,806		94,803		(96,379)
Instructional staff	322,445	297,556		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(24,889)
General administration	1,998,653	1,844,379		18,699		(135,575)
School administration	108,968	100,557				(8,411)
Business	542,490	181,959		_		(360,531)
Central	86,979	80,265				(6,714)
Community services	128,402	118,491				(9,911)
Payment to other	,	,				( ) /
governmental units	<u>117,441</u>		_	47,520	_	(69,921)
Total	\$ <u>17,233,569</u>	\$ <u>15,468,377</u>	\$	277,329	\$_	(1,487,863)
	ral Revenues					
	ate aid-formula grants					2,215,634
	arnings on investments					51,431
M	liscellaneous				_	243,191
	Total general reve	enues			_	2,510,256
Chan	ge in Net Position					1,022,393
Net F	Position, July 1, 2019				_	4,056,982
Net F	Position, June 30, 2020				\$_	5,079,375

### Statement of Assets and Fund Balance Governmental Funds Modified Cash Basis June 30, 2020

	Total Governmental and General Funds
Assets	
Cash Investments	\$ 420 5,042,288
Total assets	\$5,042,708
Fund Balance	
Restricted Committed Unassigned	\$ 551,557 73,996 4,417,155
Total fund balance	\$ <u>5,042,708</u>

Reconciliation of the Statement of Assets and Fund Balance — Governmental Funds With the Statement of Net Position Modified Cash Basis

June 30, 2020

Total fund balance for governmental funds	\$	5,042,708
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the individual funds	_	36,667
Total net position – governmental activities	\$	5.079.375

# Statement of Revenue Received, Expenditures Disbursed and Changes in Fund Balance Governmental Funds Modified Cash Basis Year Ended June 30, 2020

	Total Governmental and General Funds	
Revenue Received		
Local sources		
Tuition from members of joint agreement	\$	15,468,377
Other	_	294,622
		15,762,999
State sources		1,402,401
Federal sources		1,090,562
On-behalf receipts	_	936,071
Total revenue received	_	19,192,033
Expenditures Disbursed		
Instructional services		11,450,193
Supporting services		
Pupils		2,469,418
Instructional staff		322,445
General administration		1,998,653
School administration		108,968
Business		541,629
Central	_	86,979
		5,528,092
Community services		128,402
Payments to other governmental units		117,441
On-behalf disbursements	_	936,071
Total expenditures disbursed	_	18,160,199
Excess of Revenue Received Over Expenditures Disbursed		1,031,834
Fund Balance, Beginning of Year	_	4,010,874
Fund Balance, End of Year	\$	5,042,708

Reconciliation of the Statement of Revenue Received,
Expenditures Disbursed and Changes in Fund
Balance — Governmental Funds
to the Statement of Activities
Modified Cash Basis
Year Ended June 30, 2020

Net change in fund balance - total governmental funds

1,031,834

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$9,441) exceeded capital outlays (\$0) in the current period.

(9,441)

Change in net position of governmental activities

\$\_\_\_\_1,022,393

### Statement of Fiduciary Net Position Fiduciary Funds Modified Cash Basis June 30, 2020

	Total Fiduciary Funds
Assets	
Cash Investments	\$ 125 718
Total assets	\$ <u>843</u>
Liability	
Due to organizations	\$ <u>843</u>
Net Position	\$ <u> </u>

Notes to Financial Statements
June 30, 2020

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

### **Component Unit**

Macon-Piatt Special Education District (District) is a component unit of Decatur School District No. 61. The District is established under a joint agreement involving several cooperating school districts. Decatur School District No. 61 administers the District, establishes and approves the District's budget, and has ultimate authority over the District's operations. The District is included as a discretely presented component unit in the Decatur School District No. 61's financial statements.

### **Nature of Operations**

Macon-Piatt Special Education District is a joint agreement of the noted school district located in Central Illinois for the purpose of serving students in all disability categories in a variety of educational settings.

#### Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

#### Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include the nonfiduciary financial activities of the District. These statements report those activities of the District that are governmental (i.e. generally supported by taxes and intergovernmental revenues). Fiduciary funds are not included in the government-wide financial statements.

The statement of net position presents the financial position of the District's governmental activities at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues.

### Notes to Financial Statements June 30, 2020

#### **Fund Financial Statements**

The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level. Separate financial statements are provided for governmental funds and fiduciary funds. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a single column. The fiduciary funds are reported by fiduciary fund type.

### Governmental Funds

Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The District's only major governmental fund is the General Fund.

The General Fund, which consists of the Educational Fund is the general operating fund of the District and accounts for the general activities of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of changes in net assets. The District's fiduciary funds consist of the following agency funds:

The Agency Fund (Student Activity Funds) account for assets held by the District as an agent for others. 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.

### 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. 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. Due to the cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

### Notes to Financial Statements June 30, 2020

#### 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. The District has several revenue sources received within the Educational Fund that falls into these categories.

#### 1. State Grants

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

#### 2. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. The District receives money for the Illinois Medical Assistance program administered by the Illinois Department of Public Aid. The Medicaid dollars are supplemental federal funds required to be used to expand and enhance special education services for students with at-risk disabilities. At June 30, 2020, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$241,636.

3. The District receives money from the Department of Rehabilitation Services that must be spent to support the Macon-Piatt Special Education District vocational work-study program. At June 30, 2020, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance \$309,921.

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

Employee contracts for services rendered during the school year include provisions for paid vacation days. At June 30, 2020, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2020 amounted to \$73,996.

### Notes to Financial Statements June 30, 2020

### 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 Administrative Board itself or (b) the finance committee or by the Superintendent when the Administrative 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 the Educational Fund.

### **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/Measurement Focus

The financial statements of the District have been prepared using the modified cash basis of accounting. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

#### Government-wide Financial Statements

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting. The modifications to the cash basis are for the recording of capital assets and the recognition of depreciation. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements. Pension liabilities are not included in the modified cash basis statement, therefore no assets or liabilities have been recorded for the provisions of GASB Statement No. 68.

### Notes to Financial Statements June 30, 2020

### Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources.

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations are recognized when received, consistent with the cash basis of accounting. Liabilities of a fund, similarly, result from previous cash transactions.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical grants, and then by general revenues.

### **Budgets and Budgetary Accounting**

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 August 27, 2019.

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

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

- 1. Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on 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 September 1, the budget is legally adopted through passage of a resolution.
- 4. The Board of Education is authorized to transfer up to 10 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 (in other ways) by the same procedures required of its original adoption.

### Notes to Financial Statements June 30, 2020

### Capital Assets

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the governmental funds statement of assets and fund balance.

Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District does not possess any material amounts of real estate or infrastructure capital assets.

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

Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated life of the asset. The District has established estimated useful lives as follows:

	Estimated
Asset Class	Useful Lives
	_
Building and Improvements	50 years
Equipment	5 to 10 years
Transportation Equipment	5 years

#### Investments

Investment balances, which consist of money market funds or pooled separate accounts, are stated at cost, which approximate 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 adopted a formal written investment and cash management policy.

### Notes to Financial Statements June 30, 2020

### Note 2: Capital Assets

Capital asset balances and activity for the year ended June 30, 2020 were as follows:

	Balance, July 1,	A 1 100	5	Balance, June 30,
	2019	Additions	Deletions	2020
Building and improvements	\$ 43,068	\$ —	\$ —	\$ 43,068
Equipment	2,332,071 2,375,139	φ <u> </u>	ψ <u> </u>	2,332,071 2,375,139
Less accumulated depreciation	2,329,031	9,441		2,338,472
	\$ <u>46,108</u>	\$(9,441)	\$	\$36,667
Depreciation expense was char	ged to functions as	follows:		
Instruction Support Services				\$ 8,010
Pupils Business				570 861
				\$ <u>9,441</u>

### Note 3: 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 maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, certain of the 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 Board. Such overdrafts constitute unauthorized interfund loans since they are not authorized by the Board of Education.

Notes to Financial Statements
June 30, 2020

### Note 4: 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.

At June 30, 2020, The District's deposits were included in a common bank account where all deposits were insured or collateralized.

#### 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, 2020, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus. The District's investments qualify as an exception to GASB Statement No. 72 as they are recorded at amortized cost and are not placed into the fair value hierarchy.

#### 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, 2020 are held by the counterparties in the District's name.

### Notes to Financial Statements June 30, 2020

#### 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 concentration disclosure.

### Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2020 are as follows:

		2020
Statement of Net Position Carrying value		
Deposits	\$	420
Investments	_	5,042,288
	\$	5,042,708
Included in the following statement of net position captions		
Cash	\$	420
Investments	_	5,042,288
	\$	5,042,708

### Notes to Financial Statements June 30, 2020

	 2020
Statement of Net Fiduciary Position Carrying value Deposits	\$ 125
Investments	\$ 718 843
Included in the Statement of Fiduciary Net Position - Fiduciary Funds captions Cash Investments	\$ 125 718
	\$ 843
Investment Income	
Investment income for the year ended June 30, 2020 consisted of:	
Interest income	\$ 51,431

### **Note 5: Retirement Commitments**

As a component unit of Decatur School District No. 61 (DSD No. 61), the District participates in DSD No. 61's retirement plans. The following information generally consists of DSD No. 61 information, with some specific disclosures of the District.

DSD No. 61 provides pension benefits to its employees under two separate defined benefit plans as discussed below. As discussed in Footnote 1, because DSD No. 61 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 information under GASB 68 does apply and is provided herein.

### Notes to Financial Statements June 30, 2020

### Illinois Municipal Retirement Fund (IMRF)

### Plan Description

DSD No. 61 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 publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at <a href="https://www.imrf.org">www.imrf.org</a>.

The employees covered by the Plan at December 31, 2019 are:

Inactive employees or beneficiaries currently receiving benefits	695
Inactive employees entitled to but not yet receiving	075
benefits	367
Active employees	561
	1,623

### **Contributions**

As set by statute, DSD No. 61 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. DSD No. 61's annual required contribution rate for calendar year 2019 was 9.39 percent. DSD No. 61 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, 2019, employees contributed \$924,245 and DSD No. 61 contributed \$2,003,301 to the IMRF Plan. DSD No. 61 recognized \$2,129,550 in expenses under the modified cash basis for the year ended June 30, 2020.

Notes to Financial Statements
June 30, 2020

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

### Plan Description

DSD No. 61 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 publicly available financial report that can be obtained at <a href="http://trsil.org/financial/cafrs/fy2019">http://trsil.org/financial/cafrs/fy2019</a>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided

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

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

Essentially all Tier 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 of the annual unadjusted percentage increase of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

### Notes to Financial Statements June 30, 2020

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

#### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019, 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, 2020, 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 \$840,046 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. DSD No. 61's contributions for the year ended June 30, 2020 were \$260,954.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by DSD No. 61, there is a statutory requirement for DSD No. 61 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

### Notes to Financial Statements June 30, 2020

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, DSD No. 61 salaries totaling \$2,034,930 were paid from federal and special trust funds that required employer contributions of \$216,924.

**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. DSD No. 61 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, DSD No. 61 paid \$71,397 to TRS for employer contributions due on salary increases in excess of 6 percent and \$208 for sick leave days granted in excess of the normal annual allotment.

### Note 6: 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.

### Note 7: Loss Exposure

Significant losses are covered by commercial insurance or memberships in insurance pools for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2020, 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 8: Postemployment Benefit Plans

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 and is provided herein.

### Notes to Financial Statements June 30, 2020

#### Retiree Healthcare Plan

### **Plan Description**

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. 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.

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2020. The District will contract for another valuation in fiscal year 2022.

#### **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, 2020, the District recognized OPEB expense related to this plan of \$101,952.

The employees covered by the benefit terms at June 30, 2020 are:

	2020
Inactive employees or beneficiaries currently receiving benefit payments Inactive employees entitled to but not yet receiving	12
benefits Active employees	565
	577

During the year ended June 30, 2019, 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 \$114,578.

Notes to Financial Statements
June 30, 2020

### 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 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.

Notes to Financial Statements
June 30, 2020

#### **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 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to .92 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 57.315747 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 \$96,025 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$71,244 for the year ended June 30, 2020.

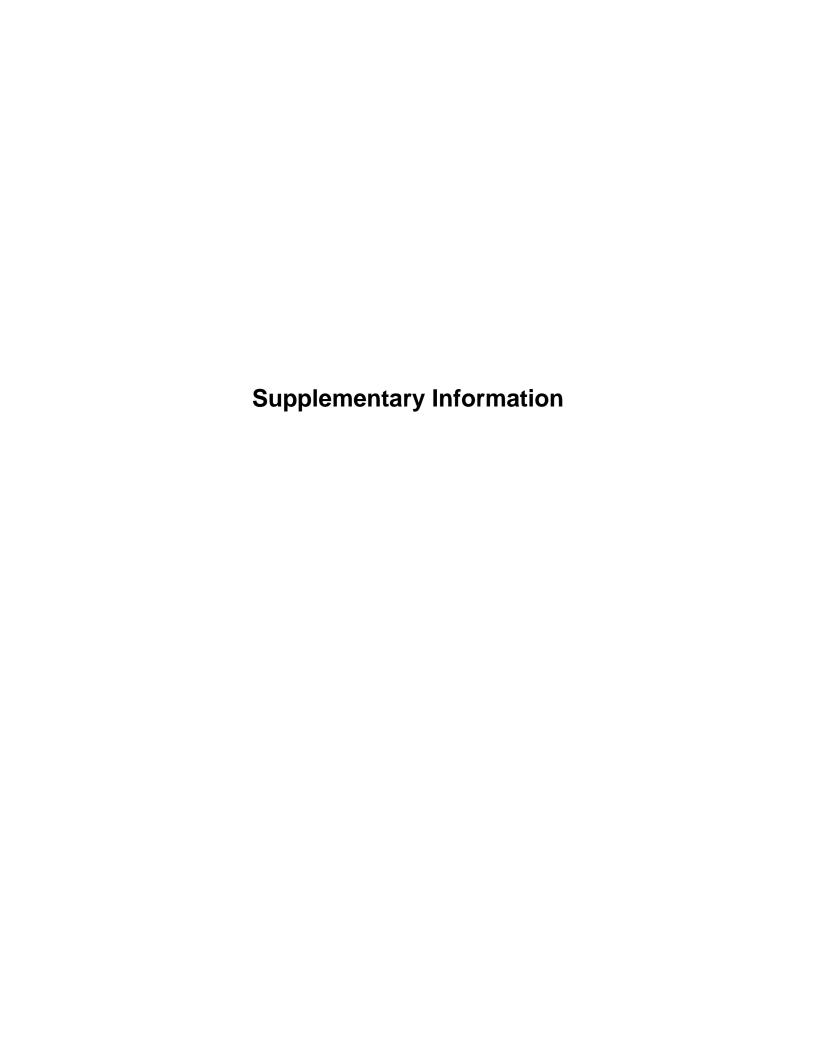
The OPEB plan contributions for the two plans were \$167,269 for the teacher health insurance plan and \$101,952 for the retiree healthcare plan.

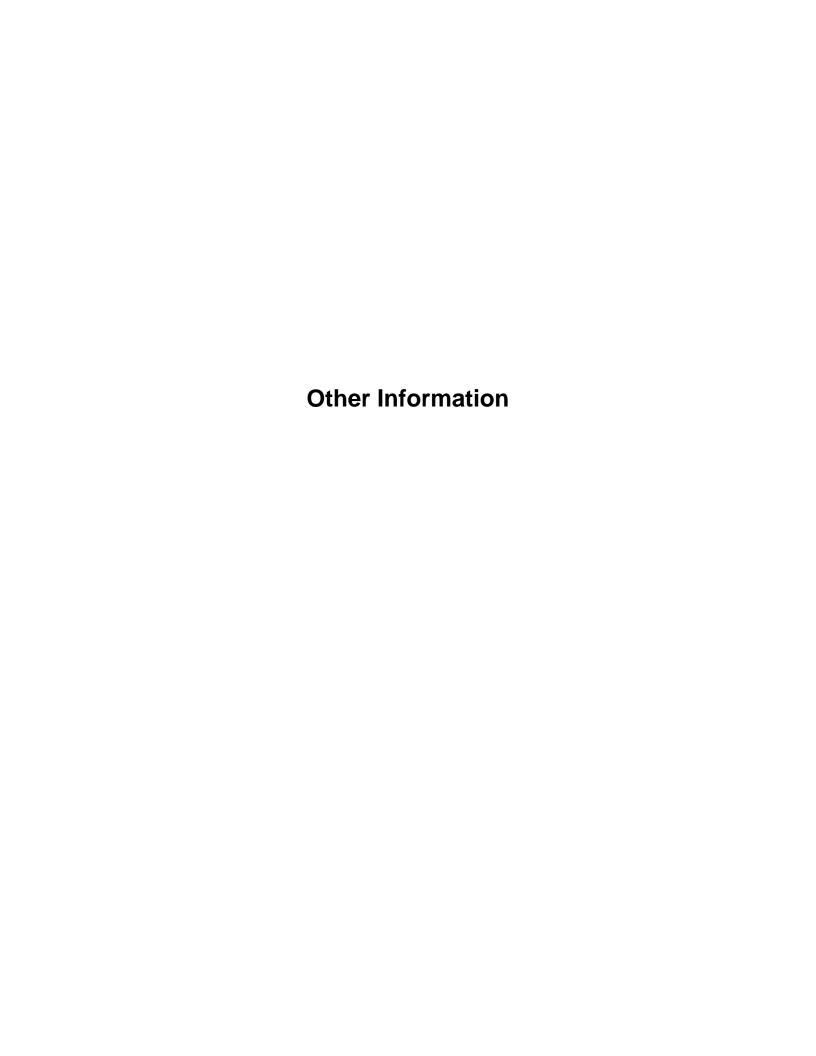
#### Note 9: Current Economic Conditions

The current economic environment presents school districts with unprecedented 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 or 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.





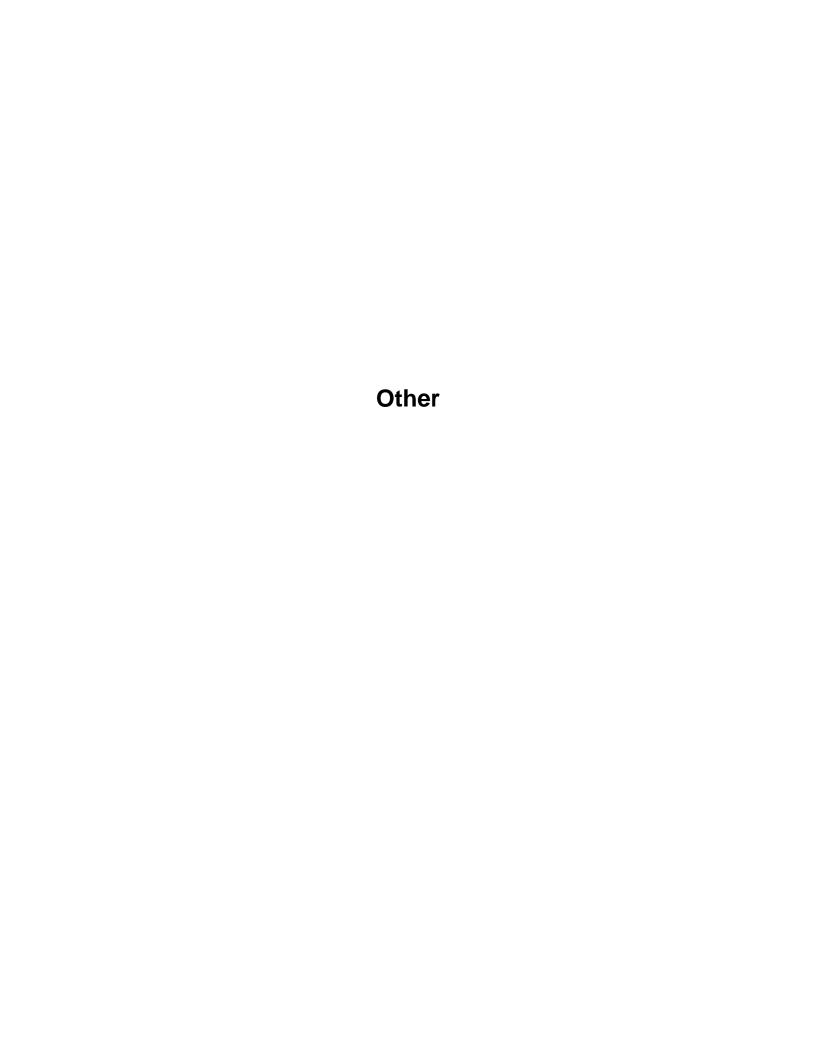
### Budgetary Comparison General Fund Modified Cash Basis Year Ended June 30, 2020

	Budget	Actual	Budget Over (Under) Actual
Revenue Received Local Sources			
Tuition from members of joint agreement Other	\$ 15,137,584	\$ 15,468,377 294,622	\$ (330,793) (169,622)
State Sources Federal Sources	15,262,584 1,433,228 1,085,976	15,762,999 1,402,401 1,090,562	(500,415) 30,827 (4,586)
On-behalf receipts	890,000	936,071	(4,380)
Total revenue received	18,671,788	19,192,033	(520,245)
Expenditures Disbursed Instructional Services Support Services	11,535,317	11,450,193	85,124
Pupils Instructional staff	2,833,535 373,761	2,469,418 322,445	364,117 51,316
General administration School administration	2,040,472 98,906	1,998,653 108,968	41,819 (10,062)
Business Central	589,913 100,848 6,037,435	541,629 86,979 5,528,092	48,284 13,869 509,343
Community Services Payments to other governmental units	134,036 75,000	128,402 117,441	5,634 (42,441)
On-behalf disbursements  Total expenditures disbursed	890,000 18,671,788	936,071 18,160,199	(46,071) 511,589
Deficiency of Revenue Received Under Expenditures Disbursed		1,031,834	1,031,834
Fund Balance, Beginning of Year	4,010,874	4,010,874	
Fund Balance, End of Year	\$ <u>4,010,874</u>	\$ <u>5,042,708</u>	\$ <u>1,031,834</u>



# Student Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2020

	alance / 1, 2019		Receipts	Dis	bursements	_	Balance e 30, 2020
Jan Little Memorial	\$ 447	\$	6	\$	(98)	\$	355
Decatur Public Schools Foundation Karen Rhodes Memorial	 739 481	_	<u> </u>		(739) —		<u> </u>
	\$ 1,667	\$_	13	\$	(837)	\$	843
Cash deposited in Hickory Point Bank & Trust Investments	\$ 227 1,440					\$	125 718
Total, as above	\$ 1,667					\$	843



### Operating Disbursements by Program Compared with Budget General Fund (Unaudited)

Year Ended June 30, 2020

		2020				2019	
		Budget		Actual		Actual	
Onovating Dishurgaments							
Operating Disbursements Administration	\$	2,333,735	\$	2,285,101	\$	1,961,425	
	Þ		Ф		Ф		
Administrative support		2,142,902		1,922,512		1,143,456	
Visually impaired		432,088		343,318		177,710	
Hearing impaired		301,435		310,671		223,370	
Early childhood		1,300,775		1,220,602		1,266,020	
SED		1,542,845		1,503,600		1,559,560	
Alternative Program		1,487,417		1,421,496		1,148,166	
Life Skills		2,999,580		3,203,149		3,348,500	
Essential skills		2,172,287		1,875,750		2,053,446	
Medicaid		656,041		910,862		1,598,372	
ORS-STEP Work Study		134,201		85,237		91,943	
Non Public		115,900		180,848			
Summer Programs		35,230		19,083		19,893	
IDEA B		· —				4,662,734	
IDEA PS						183,742	
Decatur Social Workers & Nurses		201,197		207,777		195,995	
Decatur Elementary Cross Cat		931,152		820,257		831,254	
Decatur Secondary Cross Cat		576,185		504,203		518,899	
Argenta-Oreana Local Costs		, <u> </u>				37,965	
Maroa-Forsyth Local Costs		31,417		24,156		26,922	
Sangamon Valley Local Costs		297,275		297,111		288,506	
Meridian Local Costs		90,126		88,395		86,698	
Monticello Local Costs	_		_		_	3,843	
Total operating disbursements	\$_	17,781,788	\$_	17,224,128	\$_	21,428,419	