

DECATUR PUBLIC SCHOOL DISTRICT #61
BOARD OF EDUCATION
AGENDA

Regular Meeting
Eisenhower High School
Room C133
EHS Auditorium

November 05, 2019
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, pending and/or imminent litigation 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, NOVEMBER 05, 2019

IO 4.0 STUDENT/EMPLOYEE/COMMUNITY RECOGNITION

IO 5.0 PUBLIC PARTICIPATION

- Identify oneself and be brief.
- Comments should be limited to 3 minutes.

AI 6.0 ROLL CALL ACTION ITEMS

- A. Personnel Action Items
- B. Decatur Public School District 61 FY19 Annual Audit
- C. Macon-Piatt Special Education District FY19 Annual Audit
- D. Estimated Tax Levy 2019, Paid in 2020
- E. Resolution providing for the issue of approximately \$9,605,000 General Obligation School Bonds, Series 2019, for the purpose of increasing the Working Cash Fund of the District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to Stifel, Nicolaus & Company, Incorporated.
- F. Accepting the Guaranteed Maximum Price Amendment (Exhibit A) for the Thomas Jefferson Middle School/Montessori Renovations

AI 7.0 CONSENT ITEMS

- A. Minutes: Open/Closed Meetings October 22, 2019
- B. Freedom of Information Report
- C. Lease Agreement between the Decatur Public School District 61 and the Regional Office of Education

IO 8.0 ANNOUNCEMENTS

The Board of Education sends condolences to the families of:

Michael Stark, who passed away Wednesday, October 23, 2019. Mr. Stark was the father of Andrea Barry, Secretary to the Director of Curriculum and Instruction – Elementary.

Vicki Sprague, who passed away Thursday, October 24, 2019. Mrs. Sprague was a former Secretary in the Records Department for Macon-Piatt Special Education District and the sister of Robin Miller, Secretary to the Director of Student Services.

IO 9.0 IMPORTANT DATES

November 06 Half Day of School

- 09 Legacy of Learning Alumni Award Banquet at the Millikin University
 - For more information, please contact Zach Shields, Executive Director of Decatur Public Schools Foundation, at 217 362-3042 and/or at zshields@dps61.org

- 11 Veteran's Day Holiday
 - **Full Day of School for ALL Students**

25-26 and 29-30 Annual Turkey Tournament at Stephen Decatur Middle School

- 27 Veteran's Day Holiday Observed in DPS 61
 - **No School and District Offices are Closed**

- 28 – 29 Thanksgiving Holidays
 - **No School and District Offices are Closed**

NEXT MEETING

The public portion of the next regular meeting of the Board of Education will be at 6:30 PM, Tuesday, November 19, 2019 in the 1st Floor Board Room at the Keil Administration Building.

10.0 RETURN TO CLOSED EXECUTIVE SESSION



Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Personnel Action
Initiated By: Deanne Hillman, Director of Human Resources. And the Human Resources Department	Attachments: 3 Pages of Personnel Action
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

Per Board Policy 5:30 Hiring Process and Criteria – The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with School board policy on equal employment opportunities and minority recruitment.

CURRENT CONSIDERATIONS:

All offers of employment are contingent upon the approval of the Board of Education. Accordingly, anyone who is offered and begins employment prior to the approval of the Board of Education understands that they will do so as a substitute. If the approval of the Board of Education is obtained, these substitutes will then be made whole retroactive to their first day of employment.

FINANCIAL CONSIDERATIONS:

These positions are in the budget.

STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education approve all Personnel Action Items as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

To: Board of Education
From: Deanne Hillman
Human Resources Director
Date: October 31, 2019
Board Date: November 5, 2019
Re: Personnel Action

EMPLOYMENT RECOMMENDATIONS

OUTREACH PERSONNEL:

Name	Position	Effective Date
Melinda Armstrong	Hourly School Nurse, Parsons/Stevenson/RCC	October 28, 2019
Laura Chapman	Hourly School Nurse, Stephen Decatur	October 29, 2019

SCHEDULE B:

Name	Position	Effective Date
Audrey Bohannon	Assistant Band, Eisenhower	October 1, 2019
Kyler Works	Elementary Boys Basketball, Durfee	October 15, 2019

START DATE CHANGE

ADMINISTRATION:

Name	Position	Effective Date
Denise Albert (Swarthout)	Chief Communications Officer, Keil	October 28, 2019

TRANSFERS

TEACHER:

Name	Position	Effective Date
Kathleen Fornear	From Cross Categorical, Stephen Decatur to Cross Categorical, Franklin	January 3, 2020

ADMINISTRATIVE SUPPORT:

Name	Position	Effective Date
Anthony Lindsey	From EMS Level 2, IT to Network Manager, IT	November 4, 2019

CUSTODIAN:

Name	Position	Effective Date
Janiece Sterling	From 1st Shift Head Custodian, Hope Academy to 2nd Shift Custodian, Thomas Jefferson	November 4, 2019

RESIGNATIONS

TEACHING ASSISTANT:

Name	Position	Effective Date
Aimee Moss	Library Media Assistant, French Academy	November 28, 2019

LEAVE OF ABSENCE

TEACHING ASSISTANT:

Name	Leave	Effective Date
Kimberly Flesch	General	October 29, 2019

COMPENSATION RECOMMENDATIONS:

- The following staff members should be compensated **\$50.00** for participating in Words Their Way PD on June 11, 2019 at Dennis:
Abby Martin
Brittany Acree
Jennifer Neilson-Parks
Shannon Carter
Jaime Goodman
- The following staff members should be compensated for participating in PD on Standards Based Grading on September 7 & October 1, 2019 at Enterprise:

Lindsey Fuller	\$49.98	Ashley Kitson	\$16.66
Jessica Hearn	\$16.66	Ashley Lofland	\$16.66
Pam Helm	\$66.64	Yolanda Mabry	\$24.99
Ashley Jennings	\$49.98	Patsy Woodland	\$49.98
- The following staff member should be compensated **\$99.00** for participating in CPI Instruction on September 16 & 23, 2019 at Student Services:
Abby Steele
- The following staff members should be compensated **\$75.00** for participating in Guest Teacher PD on September 30, 2019 at Eisenhower:
Jennifer Tallent
Connie Wrigley
- The following staff members should be compensated **\$500.00** for participating in PATI TA to Teacher UIS on October 1, 2019 at PDI:
William D Spates
Kaelee Queary

Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Decatur Public School District 61 FY19 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: <ul style="list-style-type: none"> • DPS 61 FY19 Audit • DPS 61 Annual Financial Report
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.

CURRENT CONSIDERATIONS:

The financial audit for the Decatur Public School District has been completed. In the prior (FY18) 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 (FY19) 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 FY19 audit include:

- For each \$1.00 of revenue brought into the District, the District expended \$0.978. This is less than FY18 when the District expended \$1.065 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 21.5%. In FY18, the District ended the fiscal year with a fund balance of 21.9%.
- Although the State encourages Districts to have 180 days of cash on hand, the District ended the fiscal year with 95.02 days of cash on hand. In FY18, the District ended the fiscal year with 91.64 days of cash on hand.
- The District has 100% of its authority remaining for short-term borrowing.
- The District preliminarily received a Financial Review designation on the ISBE financial profile with a score of 3.25 out of 4 points possible. This is an increase from the rating of 2.9 in the prior year.
- The per capita tuition charge of \$10,782 increased from the prior year (FY18 \$10,061); operating expense per pupil \$13,469 is up over prior year (FY18 \$13,061).

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 2019 Audit for Decatur Public School District 61 as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

Decatur School District No. 61

Decatur, Illinois

Independent Auditor's Reports and Financial Statements

As of and for the Year Ended June 30, 2019

Decatur School District No. 61

June 30, 2019

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June 30, 2019

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Decatur School District No. 61
June 30, 2019

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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, 2019, 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, 2019.

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

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, 2019, 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, 2019 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, 2019, 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 95, 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 per capita cost and reimbursable cost for tuition, page 95, 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 October 15, 2019 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
October 15, 2019

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

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, 2019 and the related notes to the financial statements, which collectively comprise its basic financial statements, and have issued our report thereon dated October 15, 2019, 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, 2019, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or 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
October 15, 2019

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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, 2019, 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 \$71.0 million in fiscal year 2018 to \$76.7 million in fiscal 2019, an increase of \$5.7 million or 7.9 percent.

Governmental activities, general revenues accounted for \$99.7 million in revenue or 82.4 percent of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$21.3 million or 17.6 percent of total revenues of \$121.0 million.

The District had \$115.3 million in expenses related to government activities. However, only \$21.3 million of these expenses were offset by program specific charges and grants.

The District continued to pay down its long-term debt retiring \$3.82 million of bond.

The District is in "financial review" 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 2020 that was paid in its entirety in July 2019.

Due to current market conditions and the amount of funds invested, interest income increased 124%. 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 \$3.1 million over the fiscal 2018 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 18 and 19) 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 21. 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 26 presents financial information about activities for which the District acts solely as an agent for the benefit of staff, students and parents.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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 18. 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.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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 29.

Fund Financial Statements

The District's fund financial statements, which begin on page 21, 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 22 and 25.

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 26. 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.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

THE DISTRICT AS A WHOLE

The District's combined net position was greater on June 30, 2019, than it was the year before, increasing 7.9 percent to \$76,707,295. Of these amounts, \$11,726,889 (2019), and \$4,822,444 (2018) 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

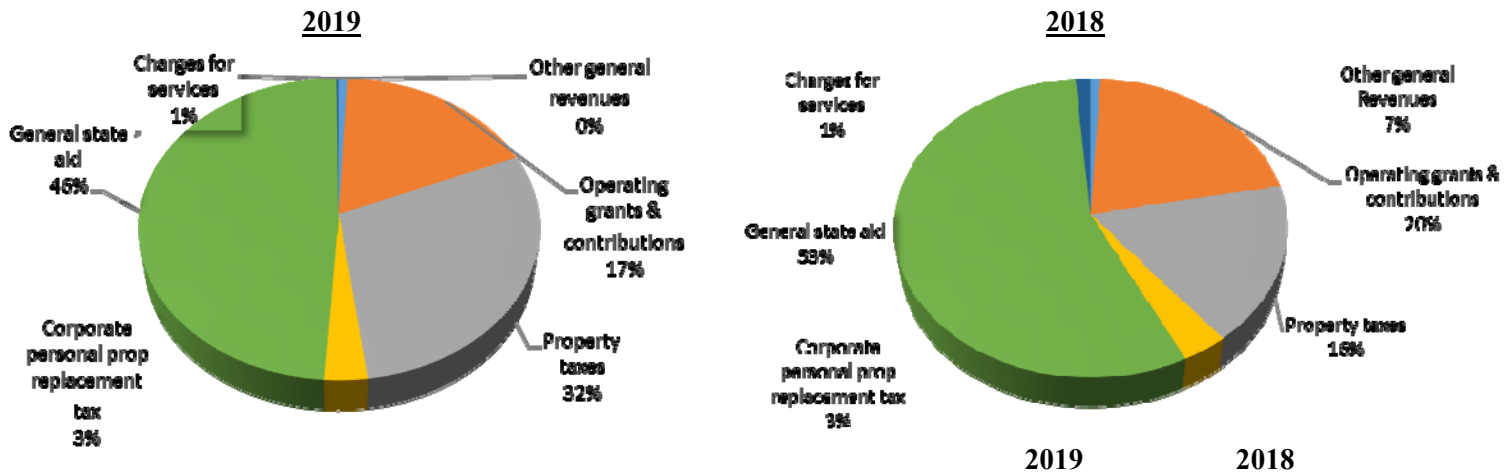
	Governmental Activities	
	2019	2018
Assets		
Current assets	\$ 40,653,170	\$ 37,053,081
Capital assets	<u>118,201,952</u>	<u>120,283,427</u>
Total assets	<u>158,855,122</u>	<u>157,336,508</u>
Liabilities		
Current liabilities	8,634,647	8,746,383
Long-term liabilities	<u>73,513,180</u>	<u>77,529,749</u>
Total liabilities	<u>82,147,827</u>	<u>86,276,132</u>
Net position		
Net investment in capital assets	49,853,772	50,693,678
Restricted	15,126,634	15,544,254
Unrestricted	<u>11,726,889</u>	<u>4,822,444</u>
Total net position	<u>\$ 76,707,295</u>	<u>\$ 71,060,376</u>

The District's total net position was higher on June 30, 2019, than it was the year before, increasing 7.9 percent to \$76.7 million.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 19. 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



Revenues:

Program revenues:

Charges for services

Operating grants and contributions

General revenues:

Property taxes

Corporate personal property replacement tax

School facility occupation tax proceeds

Investment income

General state aid

Other general revenues

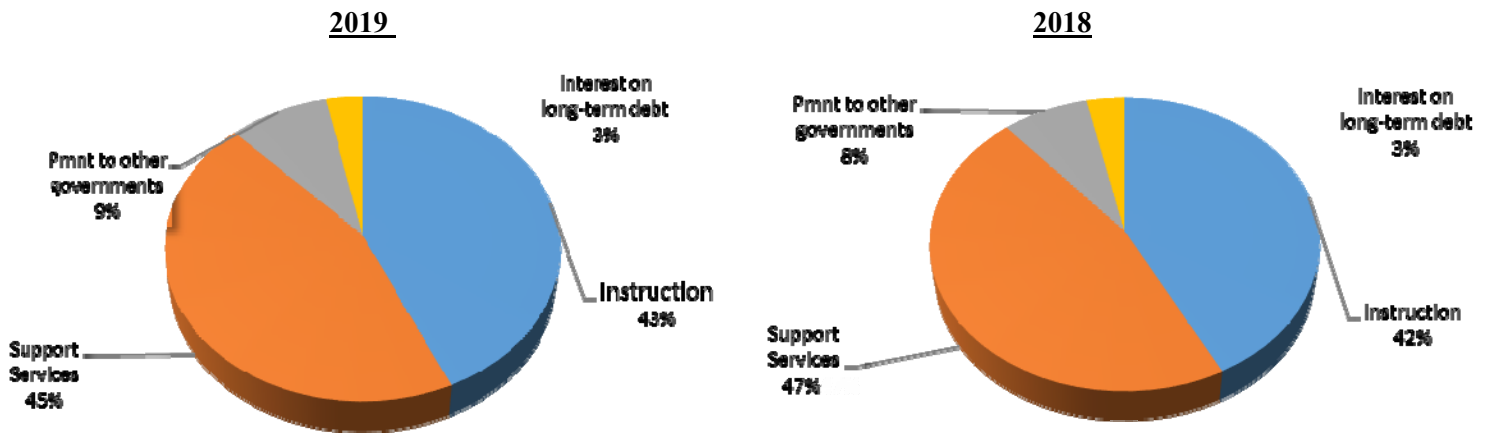
	2019	2018
Charges for services	\$ 887,688	\$ 896,927
Operating grants and contributions	20,393,497	20,676,766
Property taxes	33,561,230	16,969,915
Corporate personal property replacement tax	3,656,734	3,380,179
School facility occupation tax proceeds	5,351,844	5,214,352
Investment income	1,049,445	469,029
General state aid	55,835,614	55,043,212
Other general revenues	216,966	1,323,078
	<u>\$ 120,953,018</u>	<u>\$ 103,973,458</u>

State funding (Evidence Based Funding, transportation, orphanage tuition, et al) accounted for the largest portion of the District's revenues, contributing 46.16 percent with property taxes accounting for 32.17 percent for 2019. The remainder of revenues came from federal grants and other sources. The total cost of all the District's programs for 2019 was \$115,306,099, primarily relating to instruction, tuition, caring for the students (e.g. school psychologists, improvement of instruction, social workers) and student transportation.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

Table 2 – Continued

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



Functions/Program Expenses:

Instruction

	2019	2018
Instruction	\$ 49,164,671	\$ 46,609,453

Support Services:

Pupils

5,075,276 4,866,555

Instructional staff

3,960,024 4,596,770

General administration

4,476,952 4,966,046

School administration

6,465,542 6,257,192

Business

26,555,017 25,528,581

Central

4,012,443 4,640,787

Other

102,979 97,639

Community services

1,576,825 1,765,126

Payments to other governments

10,217,782 8,666,181

Debt service:

Interest on long-term debt

3,695,726 3,783,657

Other debt service

2,862 28,006

Total expenses

115,306,099 111,805,993

Increase (decrease) in net position

\$ 5,646,919 \$ (7,832,535)

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

Governmental Activities

As reported in the Statement of Activities on page 19, the cost of all governmental activities this year was \$115,306,099. However, the amount that the District financed for these activities was \$94,024,914; some costs were paid by those who benefited from the programs (\$887,688) or by other governments and organizations who subsidized certain programs with grants and contributions (\$20,393,497). The "public benefit" portion of governmental activities was paid with \$33,561,230 in real estate taxes, \$3,656,734 through corporate personal property replacement tax, \$5,351,844 in school facility occupation tax, \$55,835,614 in state aid, and \$1,266,411 in investment income and other general revenues deriving a fund position change of \$5,646,919.

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, 2019

	Governmental Activities	
	Total Cost of Services	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
	<u>\$ 115,306,099</u>	<u>\$ 94,024,914</u>

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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.

For the Year Ended June 30, 2018

	Governmental Activities	
	Total Cost of Services	Net Cost of Services
Instruction	\$ 46,609,453	\$ 38,719,785
Support services		
Pupils	4,866,555	4,344,734
Instructional staff	4,596,770	2,275,682
General administration	4,966,046	4,532,171
School administration	6,257,192	6,193,741
Business	25,528,581	19,085,810
Central	4,640,787	4,335,053
Other	97,639	(1,667,534)
Community services	1,765,126	49,888
Payments to other governments	8,666,181	8,551,307
Debt service	<u>3,811,663</u>	<u>3,811,663</u>
	<u>\$ 111,805,993</u>	<u>\$ 90,232,300</u>

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

For Fiscal Year 18, the District budgeted a decrease in net position of \$417,215 in the General Fund.

- Total revenues were \$22,053,825 less than budgeted and total expenditures were \$14,022,147 less than budgeted. This includes the State TRS on-behalf payments.
 - On-behalf TRS receipts and disbursements were \$10,957,692 less than budgeted due to the state reducing the Employer TRS contribution on federally-funded salaries.
 - The District only received one property tax payment in fiscal year 2018 resulting in tax revenue being \$12,363,255 under budget.
 - The District received \$1,861,068 more Federal and State grants monies than budgeted.
 - The District budgeted \$1,737,665 for but did not receive any direct E-rate (flow through from another district) monies in fiscal year 2018.
 - The District overbudgeted for \$1.6 million in salaries and benefits in the instructional programs. Of this amount, \$485,924 was the result of the State reducing the federally-funded salary contribution rate paid by the District.
 - Support services – pupil services underspent \$263,033 on salaries and benefits. School administration overspent the budget by \$444,721 in salaries and benefits. Operations and maintenance of plant overspent \$76,979 in salaries, \$208,070 in supplies and materials, and \$127,422 in capital outlay while underspending \$87,506 in benefits.
 - The District overbudgeted \$147,564 in Community services, purchased services.
 - Payments to other governmental units for tuition was \$1,068,362 less than budgeted.
 - Worker's compensation was \$563,173 more than budgeted while unemployment compensation was \$111,371 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 19, its governmental funds reported combined fund balances of \$36,018,523; an increase of \$3,892,825 over prior year's ending fund balances of \$32,125,698.

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 \$3,582,752 for the year ended June 30, 2019.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

The Transportation Fund balance had a modest decrease of \$818,993.

The Debt Service Fund balance increased from \$906,083 at June 30, 2018 to \$1,767,936 at June 30, 2019.

The Illinois Municipal Retirement Fund (IMRF); which includes IMRF, FICA and Medicare; balance increased \$165,507 from the prior year.

The Capital Projects Fund balance decreased by \$189,863 to \$2,898,672.

The Fire Prevention and Safety Fund balance increased by \$291,569 to \$3,631,827. This was anticipated due to projects planned utilizing Life Safety bonds.

General Fund Budgetary Highlights

The District adopted a General Fund budget for fiscal year 2019 in September 2018. The General Fund budget reflected total revenues of \$103,745,119 and total expenditures of \$106,454,728. Actual General Fund revenues for fiscal year 2019, 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 \$105,582,557 and expenditures were \$101,999,805. 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, 2019, the District had \$191,627,866 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 \$1,067,705, or 0.56 percent from prior year. Total depreciation for the year was \$3,149,180.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)

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

	Governmental Activities	
	2019	2018
Land	\$ 1,979,076	\$ 1,979,076
Buildings and improvements	113,278,951	114,968,615
Land improvements	168,993	173,767
Furniture and equipment	<u>2,774,932</u>	<u>3,161,969</u>
Totals	<u>\$ 118,201,952</u>	<u>\$ 120,283,427</u>

Greater details regarding capital assets are found in Note 5 on page 42 of this report.

Debt

At the end of this year, the District had \$77.440 million in bonds outstanding versus \$81.259 million in the prior year, a decrease of 4.70 percent. Outstanding bonds consist of:

General Obligation Bonds	<u>\$ 77,440,000</u>
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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 \$9.165 million is substantially below the \$94.18 million statutorily imposed limit.

Additional information on long-term debt can be found in Note 6 on page 43.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Elected and appointed officials considered many factors when setting the District's 2019-20 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.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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 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.

Decatur School District No. 61

Statement of Net Position

June 30, 2019

		Component Units	
		Macon-Piatt Special Education District – Modified Cash Basis	Decatur Public Schools Foundation
	Governmental Activities – Modified Cash Basis		
Assets			
Cash	\$ 912,561	\$ —	\$ 215,969
Cash-temporarily restricted	—	—	1,202,112
Interest-bearing time deposits – with donor restrictions	—	—	15,256
Investments	39,594,076	4,010,874	642,289
Investments – with donor restrictions	—	—	62,925
Contributions receivable	—	—	51,637
Contributions receivable – with donor restrictions	—	—	2,255
Other receivables	16,812	—	22,509
Prepaid insurance	—	—	—
Inventory, at moving-average cost	129,721	—	—
Capital assets, net of accumulated depreciation of \$73,425,924 and \$2,329,031	<u>118,201,952</u>	<u>46,108</u>	<u>—</u>
Total assets	<u>158,855,122</u>	<u>4,056,982</u>	<u>2,214,952</u>
Liabilities			
General obligation bonds payable			
Due within one year	4,000,000	—	—
Due in more than one year	73,440,000	—	—
Bond premium, net of amortization of \$98,033	73,180	—	—
Payroll deductions payable	4,634,647	—	—
Accounts payable	—	—	39,215
Other	<u>—</u>	<u>—</u>	<u>45,550</u>
Total liabilities	<u>82,147,827</u>	<u>—</u>	<u>84,765</u>
Net Position			
Net investment in capital assets	49,853,772	46,108	—
Restricted	15,126,634	699,046	1,282,548
Unrestricted	<u>11,726,889</u>	<u>3,311,828</u>	<u>847,639</u>
Total net position	<u>\$ 76,707,295</u>	<u>\$ 4,056,982</u>	<u>\$ 2,130,187</u>

Decatur School District No. 61

Statement of Activities Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental Activities – Modified Cash Basis			
Instruction	\$ 49,164,671	\$ 269,989	\$ 7,772,331
Supporting services			
Pupils	5,075,276	—	407,273
Instructional staff	3,960,024	—	2,022,572
General administration	4,476,952	—	468,866
School administration	6,465,542	—	56,128
Business	26,555,017	617,699	5,754,542
Central	4,012,443	—	379,132
Other	102,979	—	1,956,460
Community services	1,576,825	—	1,518,952
Payments to other governments	10,217,782	—	57,241
Debt service			
Interest on long-term debt	3,695,726	—	—
Other debt service	<u>2,862</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 115,306,099</u>	<u>\$ 887,688</u>	<u>\$ 20,393,497</u>
Component Units			
Macon-Piatt Special Education District – Modified Cash Basis	<u>\$ 21,448,042</u>	<u>\$ 13,921,587</u>	<u>\$ 5,255,150</u>
Decatur Public Schools Foundation	<u>\$ 1,107,135</u>	<u>\$ —</u>	<u>\$ 724,706</u>

Net (Expense) Revenue		
Component Units		
Governmental Activities Modified Cash Basis	Macon-Piatt Special Education District Modified Cash Basis	Decatur Public Schools Foundation
\$ (41,122,351)	\$ —	\$ —
(4,668,003)	—	—
(1,937,452)	—	—
(4,008,086)	—	—
(6,409,414)	—	—
(20,182,776)	—	—
(3,633,311)	—	—
1,853,481	—	—
(57,873)	—	—
(10,160,541)	—	—
(3,695,726)	—	—
<u>(2,862)</u>	<u>—</u>	<u>—</u>
<u>\$ (94,024,914)</u>	<u>\$ —</u>	<u>\$ —</u>
<u>\$ —</u>	<u>\$ (2,271,305)</u>	<u>\$ —</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ (382,429)</u>

(continued)

Decatur School District No. 61

Statement of Activities Year Ended June 30, 2019

	Net (Expense) Revenue and Changes in Net Position		
	Component Units		
	Governmental Activities – Modified Cash Basis	Macon-Piatt Special Education District – Modified Cash Basis	Decatur Public Schools Foundation
Net Revenue (Expense) (Continued)	\$ (94,024,914)	\$ (2,271,305)	\$ (382,429)
General Revenues			
Taxes			
Property taxes levied for general purpose	33,561,230	—	—
Corporate personal property replacement taxes	3,656,734	—	—
School Facility Occupation Tax Proceeds	5,351,844	—	—
Investment income	1,049,445	87,174	52,814
State aid	55,835,614	2,171,781	—
Miscellaneous	<u>216,966</u>	<u>127,984</u>	<u>—</u>
Change in Net Position	<u>5,646,919</u>	<u>115,634</u>	<u>(329,615)</u>
Net Position, July 1, 2018	<u>71,060,376</u>	<u>3,941,348</u>	<u>2,459,802</u>
Net Position, June 30, 2019	<u>\$ 76,707,295</u>	<u>\$ 4,056,982</u>	<u>\$ 2,130,187</u>

Decatur School District No. 61
Statement of Assets, Liabilities and Fund Balances
Governmental Funds
Modified Cash Basis
June 30, 2019

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 64,787	\$ 847,774	\$ 912,561
Investments	27,411,274	12,182,802	39,594,076
Inventories, at moving-average cost	129,721	—	129,721
Other	<u>59</u>	<u>16,753</u>	<u>16,812</u>
Total assets	\$ <u>27,605,841</u>	\$ <u>13,047,329</u>	\$ <u>40,653,170</u>
Liabilities			
Payroll deductions payable	\$ <u>4,634,647</u>	\$ <u>—</u>	\$ <u>4,634,647</u>
Total liabilities	<u>4,634,647</u>	<u>—</u>	<u>4,634,647</u>
Fund Balances			
Nonspendable	129,721	—	129,721
Restricted	3,835,188	11,291,446	15,126,634
Committed	2,884,768	1,755,883	4,640,651
Unassigned	<u>16,121,517</u>	<u>—</u>	<u>16,121,517</u>
Total fund balances	<u>22,971,194</u>	<u>13,047,329</u>	<u>36,018,523</u>
Total liabilities and fund balances	\$ <u>27,605,841</u>	\$ <u>13,047,329</u>	\$ <u>40,653,170</u>

Decatur School District No. 61
Reconciliation of the Statement of Assets, Liabilities
and Fund Balances — Governmental Funds
With the Statement of Net Position
Modified Cash Basis
June 30, 2019

Total fund balances for governmental funds	\$ 36,018,523
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	118,201,952
Bonds payable applicable to governmental activities are not due and payable in the current period and therefore are not reported as liabilities in the individual funds	
General obligation bonds payable	(77,440,000)
Premiums on bonds payable are not included in the individual funds, but are included in the governmental activities, net of amortization of \$98,033	<u>(73,180)</u>
Total net position – governmental activities	\$ <u>76,707,295</u>

Decatur School District No. 61
Statement of Revenue Received, Expenditures Disbursed,
Other Financing Sources (Uses), and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
Year Ended June 30, 2019

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenue Received			
Taxes	\$ 24,854,516	\$ 8,706,714	\$ 33,561,230
Corporate personal property replacement taxes	3,353,455	303,279	3,656,734
School facility occupation tax proceeds	—	5,351,844	5,351,844
Earnings on investments	759,890	289,555	1,049,445
Tuition	15,636	—	15,636
Food services	66,038	—	66,038
Pupil activities, including athletics	77,736	—	77,736
Textbook fees	95,356	—	95,356
State grants	54,807,061	3,953,384	58,760,445
Federal grants	16,437,045	105,788	16,542,833
Other	1,499,638	265,460	1,765,098
On-behalf receipts	<u>4,066,155</u>	<u>—</u>	<u>4,066,155</u>
	<u>106,032,526</u>	<u>18,976,024</u>	<u>125,008,550</u>
Expenditures Disbursed			
Instruction			
Regular programs	29,088,786	358,513	29,447,299
Tuition payments to charter schools	3,292,595	—	3,292,595
Pre-kindergarten programs	1,943,479	115,922	2,059,401
Special Ed programs	6,001,164	799,905	6,801,069
Remedial and supplemental programs K-12	5,006,085	269,374	5,275,459
CTE programs	143,106	1,519	144,625
Interscholastic programs	1,175,363	63,203	1,238,566
Summer school programs	54,030	759	54,789
Driver's education programs	114,811	1,571	116,382
Bilingual programs	313,988	2,868	316,856
Truant alternative and optional programs	<u>445,835</u>	<u>16,541</u>	<u>462,376</u>
	<u>47,579,242</u>	<u>1,630,175</u>	<u>49,209,417</u>
Supporting services (including capital outlays of \$2,602,824)			
Pupils	4,798,470	273,175	5,071,645
Instructional staff	3,630,001	200,609	3,830,610
General administration	4,317,004	164,462	4,481,466
School administration	6,171,066	293,929	6,464,995
Business administration	16,398,171	8,210,959	24,609,130
Central	3,759,656	205,055	3,964,711
Other	<u>100,191</u>	<u>2,788</u>	<u>102,979</u>
	<u>39,174,559</u>	<u>9,350,977</u>	<u>48,525,536</u>
(Continued)			

Decatur School District No. 61
Statement of Revenue Received, Expenditures Disbursed,
Other Financing Sources (Uses), and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
Year Ended June 30, 2019

(Continued)

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Community Services	\$ 1,422,659	\$ 150,642	\$ 1,573,301
Payments to Other Governmental Units	10,217,782	—	10,217,782
Debt Service	—	7,534,157	7,534,157
On-behalf Disbursements	<u>4,066,155</u>	<u>—</u>	<u>4,066,155</u>
	<u>102,460,397</u>	<u>18,665,951</u>	<u>121,126,348</u>
Excess of Revenue Received Over Expenditures Disbursed	<u>3,572,129</u>	<u>310,073</u>	<u>3,882,202</u>
Other Financing Sources (Uses)			
Proceeds from sale of supplies	12,329	—	12,329
Decrease in worker's compensation reserve	<u>(1,706)</u>	<u>—</u>	<u>(1,706)</u>
	<u>10,623</u>	<u>—</u>	<u>10,623</u>
Excess of Revenue Received and Other Financing Sources Over Expenditures Disbursed and Other Financing Uses	3,582,752	310,073	3,892,825
Fund Balances, Beginning of Year	<u>19,388,442</u>	<u>12,737,256</u>	<u>32,125,698</u>
Fund Balances, End of Year	<u>\$ 22,971,194</u>	<u>\$ 13,047,329</u>	<u>\$ 36,018,523</u>

Decatur School District No. 61
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, 2019

Net change in fund balances — total governmental funds	\$	3,892,825
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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 depreciation expense (\$3,149,180) exceeded capital outlays expense (\$1,067,705) in the current period.		(2,081,475)
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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. This is the amount by which repayments exceeded proceeds.		3,819,000
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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.

Premium amortization		<u>16,569</u>
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Change in net position of governmental activities	\$	<u>5,646,919</u>
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Decatur School District No. 61
Statement of Fiduciary Net Position
Modified Cash Basis
Fiduciary Funds
June 30, 2019

	Total Fiduciary Funds
<hr/>	
Assets	
Cash	\$ 74,593
Investments	<u> 472,481</u>
Total assets	\$ <u><u> 547,074</u></u>
Liability	
Due to organizations	\$ <u><u> 547,074</u></u>

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

Nature of Operations

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

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, 2019, the District provided tuition of \$9,687,856.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, inventories totaling \$129,721 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 \$27,666.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2019, 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, 2019, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 \$1,146,725.

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, 2019, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,357,755. 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, \$1,348,705, 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 has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. For the year ended June 30, 2019, accident claims of \$721,146 were paid with \$1,443,870 of actuarially-determined incurred but not reported claims. At June 30, 2019, \$1,443,870 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 \$1,965,757 in construction projects during the next fiscal year. These balances are included in the financial statements in the Operations and Maintenance Fund (\$214,381) and Capital Projects Fund (\$1,751,376).

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2019, the total amount of unpaid vacation time for services performed amounted to \$714,114. These balances are included in the financial statements in the Educational Fund (\$505,827), Operations and Maintenance Fund (\$197,923), Tort Immunity/Judgment Fund (\$5,857) and Transportation Fund (\$4,507).

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2019, the total obligation, net of balance in leasing levy, under the agreement amounted to \$919,320. This balance is included in the financial statements in the Educational Fund.

The District entered into a lease for iPad high school refresh technology. The District will pay the full lease amount of \$1,041,460 upfront in July 2019. This amount is 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, 2019.

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 25, 2018.

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. 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, 2019, the District's and Foundation's cash accounts exceeded federally insured limits by approximately \$58,000 and \$1,261,000, respectively.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2019

Note 2: Deposits, Investments and Investment Income

Deposits

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

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

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, 2019, 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, 2019 are held by the counterparties in the District's name.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019 are as follows:

	<u>2019</u>
Statement of Net Position	
Carrying value	
Deposits	\$ 912,561
Investments	<u>39,594,076</u>
	<u>\$ 40,506,637</u>
Included in the following Statement of Net Position captions	
Cash	\$ 912,561
Investments	<u>39,594,076</u>
	<u>\$ 40,506,637</u>

Decatur School District No. 61
Notes to Financial Statements
June 30, 2019

	<u>2019</u>
Statement of Fiduciary Net Position	
Carrying value	
Deposits	\$ 74,593
Investments	<u>472,481</u>
	<u>\$ 547,074</u>
Included in the following Statement of Fiduciary Net Position captions	
Cash	\$ 74,593
Investments	<u>472,481</u>
	<u>\$ 547,074</u>
Investments owned at June 30, 2019 consisted of:	
Busey Bank	\$ 481,554
Illinois School District Liquid Asset Fund Plus	<u>39,585,003</u>
	<u>\$ 40,066,557</u>

Investment Income

Investment income for the year ended June 30, 2019 consisted of:

Interest income	<u>\$ 1,049,445</u>
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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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019:

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 688,100	\$ 688,100	\$ —	\$ —
Money market funds	<u>17,114</u>	<u>17,114</u>	<u>—</u>	<u>—</u>
	<u>\$ 705,214</u>	<u>\$ 705,214</u>	<u>\$ —</u>	<u>\$ —</u>

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, 2019. 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 \$53,892 as of June 30, 2019, consists of unrestricted contributions without donor restrictions and \$2,255 with donor restrictions, respectively, due within one year. No allowance has been recorded as of June 30, 2019, as all contributions are considered fully collectible.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Note 5: Net Assets for the Foundation

Net Assets With Donor Restrictions

Net assets with donor restrictions of \$1,282,548 at June 30, 2019 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 \$789,103 in 2019.

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 2017 levy was passed by the Board on December 5, 2017. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The district receives significant distributions of tax receipts approximately one month after these due dates.

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

	Maximum Rate	Actual Rate		
		2018 Levy	2017 Levy	2016 Levy
Educational Fund	2.5700	2.5700	2.57000	2.57000
Operations and Maintenance Fund	.5000	.5000	.50000	.50000
Debt Service Fund	None	.4458	.44027	.43504
Transportation Fund	.2000	.2000	.20000	.20000
Illinois Municipal Retirement Fund	None	.2148	.37083	.34150
Fire Prevention and Safety Fund	.0500	.0500	.05000	.05000
Tort Immunity	None	.4313	.40520	.40025
Special Education	.0400	.0400	.04000	.04000
Social Security	None	.3578	.20533	.22772
Lease Facilities	.0500	.0500	.05000	.05000
Working Cash Fund	.0500	<u>.0500</u>	<u>.05000</u>	<u>.05000</u>
Total		<u>4.9097</u>	<u>4.88163</u>	<u>4.86451</u>

Current year tax receipts include tax collections of the 2017 tax levy.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019 were as follows:

	Balance, July 1, 2018	Additions	Deletions	Balance, June 30, 2019
Land	\$ 1,979,076	\$ —	\$ —	\$ 1,979,076
Buildings and improvements	152,136,305	624,950	—	152,761,255
Land improvements	2,592,895	3,632	—	2,596,527
Equipment	33,851,885	439,123	—	34,291,008
	188,581,085	1,067,705	—	189,648,790
Less accumulated depreciation	70,276,734	3,149,180	—	73,425,914
	118,304,351	(2,081,475)	—	116,222,876
	\$ 120,283,427	\$ (2,081,475)	\$ —	\$ 118,201,952

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 17,451
Student activities	3,631
Instructional staff support	133,514
General administration	953
School administration	547
Business	2,736,503
Central services	253,057
Community service	<u>3,524</u>
	<u>\$ 3,149,180</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, 2019.

Bonds payable at July 1, 2018	\$ 81,259,000
Bonds retired	<u>3,819,000</u>
Bonds payable at June 30, 2019	<u>\$ 77,440,000</u>

On July 30, 2013, the District issued \$8,995,000 in General Obligation Bonds, Series 2013A and B, with interest rates ranging from 3.65 percent to 4.60 percent to replenish the Working Cash Fund and advance refund \$1,910,000 outstanding principal of the 2007 Series Working Cash and Life Safety Bonds with interest rates ranging from 4.00 percent to 4.75 percent. Net proceeds of \$2,121,805 (after \$44,408 in underwriting fees, insurance and other issuance costs) have been deposited in an irrevocable trust with an escrow agent. The escrow agent has purchased U.S. Treasury securities (State and Local Government Series), to provide for all future debt service on the \$1,910,000 advance refunded amount of the 2007 Series bonds. As a result, the \$1,910,000 advance refunded amount of the 2007 Series bonds have been removed from the government-wide statements of net position. If at any time the available proceeds of the Treasury securities and deposits on demand in the escrow account are not sufficient to make any payment due to the holders of any of the prior bonds, the escrow agent shall notify the Treasurer and the Board and the District shall make available such funds to make up the anticipated deficit. The District completed the advance refunding to levelize its tax rate over the next several years which resulted in additional debt service payments of \$505,560, an economic loss (difference between the present values of the old and new debt service payments) of \$221,841 and an accounting loss of \$211,805.

Bonds payable at June 30, 2019, are comprised of the following issues:

2011 General Obligation Bonds (Alternative Revenue Source) due in annual installments varying from \$900,000 to \$5,450,000 from 2013 to 2042; interest rates varying from 2.0 percent to 5.25 percent. \$63,600,000 is outstanding as of June 30, 2019, of which \$1,305,000 is due within one year.

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Notes to Financial Statements

June 30, 2019

2011 QZAB Series Bonds (Alternate Revenue Source) due in annual installments varying from \$100,000 to \$1,080,000 from 2021 to 2029; the interest rate is 2.25 percent. \$4,675,000 is outstanding as of June 30, 2019, of which nothing is due within one year.

2013 Series A and B General Obligation/Working Cash Bonds due in annual installments varying from \$530,000 to \$1,850,000 from 2018 to 2023; interest rates varying from 3.65 percent to 4.60 percent. \$8,050,000 is outstanding as of June 30, 2019, of which \$1,580,000 is due within one year.

2017 Working Cash Bonds due in annual installments varying from \$1,089,000 to \$1,115,000 from 2018 to 2019; interest rates varying from 1.75 percent to 1.89 percent. \$1,115,000 is outstanding as of June 30, 2019, all of which is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2019, including interest payments of \$48,732,424 are as follows:

	Bonds	Interest	Total
2020	\$ 4,000,000	\$ 2,007,792	\$ 6,007,792
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,818	6,591,818
2023	3,440,000	3,226,181	6,666,181
2024	2,915,000	3,080,669	5,995,669
2025-2029	10,510,000	14,015,013	24,525,013
2030-2034	14,560,000	11,240,068	25,800,068
2035-2039	20,220,000	6,898,956	27,118,956
2040-2042	<u>15,475,000</u>	<u>1,458,262</u>	<u>16,933,262</u>
Total	<u>\$ 77,440,000</u>	<u>\$ 48,732,424</u>	<u>\$ 126,172,424</u>

The District has a legal debt margin of \$85,018,352 based on the 2018 assessed valuation of \$682,488,061.

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.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2019

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 www.imrf.org.

The employees covered by the Plan at December 31, 2018 are:

Inactive employees or beneficiaries currently receiving benefits	682
Inactive employees entitled to but not yet receiving benefits	355
Active employees	<u>569</u>
	<u><u>1,606</u></u>

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 2018 was 11.71 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, 2018, employees contributed \$919,877 and the District contributed \$2,764,534 to the IMRF Plan. The District recognized \$2,157,207 in expenses under the modified cash basis for the year ended June 30, 2019.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 <http://trsil.org/financial/cafrs/fy2018>; 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. Disability and death benefits are also provided.

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier I members to receive a partial lump-sum

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2018, 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, 2019, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,605,563 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute .58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019 were \$251,810.

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

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$2,380,285 were paid from federal and special trust funds that required employer contributions of \$234,458.

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Notes to Financial Statements
June 30, 2019

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, 2019, DSD No. 61 paid \$8,241 to TRS for employer contributions due on salary increases in excess of 6 percent and \$9,978 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, 2020. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2019 under the agreement were \$6,038,160.

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, 2019 were:

2020	\$	315,662
2021		315,662
2022		<u>315,662</u>
	\$	<u>946,986</u>

Lease expenditures disbursed for these agreements for the year ended June 30, 2019 were \$315,662.

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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, 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, which was adopted by the District for the year ended June 30, 2019, 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, 2018. The District will contract for another valuation in fiscal year 2020.

Benefits Provided

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

During the year ended June 30, 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 \$221,198.

Teacher Health Insurance Security Fund

Plan Description

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 .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 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$460,592 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$343,644 for the year ended June 30, 2019.

The OPEB plan contributions for the two plans were \$804,236 for the teacher health insurance plan and \$221,198 for the retiree healthcare plan.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 5 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 \$5,351,844 from this tax during the year ended June 30, 2019, which has been budgeted to address current and future building improvement needs.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

Decatur School District No. 61
Combining Statement of Assets, Liabilities and Fund Balances
Major Funds
Modified Cash Basis
June 30, 2019

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
Assets			
Cash	\$ 4,024	\$ 18,821	\$ 40,320
Investments	18,875,326	1,272,025	4,800,871
Inventories-at moving-average cost	129,721	—	—
Other	<u>59</u>	<u>—</u>	<u>—</u>
Total assets	\$ <u>19,009,130</u>	\$ <u>1,290,846</u>	\$ <u>4,841,191</u>
Liabilities			
Payroll deductions payable	\$ <u>4,634,647</u>	\$ <u>—</u>	\$ <u>—</u>
	<u>4,634,647</u>	<u>—</u>	<u>—</u>
Fund Balances	<u>14,374,483</u>	<u>1,290,846</u>	<u>4,841,191</u>
Total liabilities and fund balances	\$ <u>19,009,130</u>	\$ <u>1,290,846</u>	\$ <u>4,841,191</u>

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ 1,622	\$ 64,787	\$ 64,787
2,463,052	27,411,274	27,411,274
—	129,721	129,721
<u>—</u>	<u>59</u>	<u>59</u>
\$ <u>2,464,674</u>	\$ <u>27,605,841</u>	\$ <u>27,605,841</u>
 \$ <u>—</u>	 \$ <u>4,634,647</u>	 \$ <u>4,634,647</u>
<u>—</u>	<u>4,634,647</u>	<u>4,634,647</u>
<u>2,464,674</u>	<u>22,971,194</u>	<u>22,971,194</u>
\$ <u>2,464,674</u>	\$ <u>27,605,841</u>	\$ <u>27,605,841</u>

Decatur School District No. 61
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, 2019

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
Revenue Received			
Taxes	\$ 18,287,510	\$ 3,437,503	\$ 343,751
Corporate personal property replacement taxes	3,353,455	—	—
Earnings on investments	562,357	30,684	102,361
Tuition	15,636	—	—
Food services	66,038	—	—
District/school activity income	77,736	—	—
Textbook fees	95,356	—	—
State grants	52,757,061	2,050,000	—
Federal grants	16,437,045	—	—
Other	1,447,088	52,550	—
On-behalf receipts	<u>4,066,155</u>	<u>—</u>	<u>—</u>
	<u>97,165,437</u>	<u>5,570,737</u>	<u>446,112</u>
Expenditures Disbursed			
Instruction			
Regular programs	29,088,786	—	—
Tuition payments to charter schools	3,292,595	—	—
Pre-kindergarten programs	1,943,479	—	—
Special Ed programs	6,001,164	—	—
Remedial and supplemental programs			
K-12	5,006,085	—	—
CTE programs	143,106	—	—
Interscholastic programs	1,175,363	—	—
Summer school programs	54,030	—	—
Driver's education programs	114,811	—	—
Bilingual programs	313,988	—	—
Truant alternative and optional programs	<u>445,835</u>	<u>—</u>	<u>—</u>
	<u>47,579,242</u>	<u>—</u>	<u>—</u>
Supporting services			
Pupils	4,798,470	—	—
Instructional staff	3,630,001	—	—
General administration	1,932,547	—	—
School administration	6,171,066	—	—
Business	9,998,975	6,399,196	—
Central	3,759,656	—	—
Other	<u>100,191</u>	<u>—</u>	<u>—</u>
	<u>30,390,906</u>	<u>6,399,196</u>	<u>—</u>

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ 2,785,752	\$ 24,854,516	\$ 24,854,516
—	3,353,455	3,353,455
64,488	759,890	759,890
—	15,636	15,636
—	66,038	66,038
—	77,736	77,736
—	95,356	95,356
—	54,807,061	54,807,061
—	16,437,045	16,437,045
—	1,499,638	1,499,638
—	<u>4,066,155</u>	<u>4,066,155</u>
<u>2,850,240</u>	<u>106,032,526</u>	<u>106,032,526</u>
—	29,088,786	29,088,786
—	3,292,595	3,292,595
—	1,943,479	1,943,479
—	6,001,164	6,001,164
—	5,006,085	5,006,085
—	143,106	143,106
—	1,175,363	1,175,363
—	54,030	54,030
—	114,811	114,811
—	313,988	313,988
—	<u>445,835</u>	<u>445,835</u>
—	<u>47,579,242</u>	<u>47,579,242</u>
—	4,798,470	4,798,470
—	3,630,001	3,630,001
2,384,457	4,317,004	4,317,004
—	6,171,066	6,171,066
—	16,398,171	16,398,171
—	3,759,656	3,759,656
—	<u>100,191</u>	<u>100,191</u>
<u>2,384,457</u>	<u>39,174,559</u>	<u>39,174,559</u>

Decatur School District No. 61
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, 2019

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
(Continued)			
Community Services	\$ 1,422,659	\$ —	\$ —
Payments to Other Governmental Units	10,217,782		
On-behalf Disbursements	<u>4,066,155</u>	<u>—</u>	<u>—</u>
	<u>93,676,744</u>	<u>6,399,196</u>	<u>—</u>
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	<u>3,488,693</u>	<u>(828,459)</u>	<u>446,112</u>
Other Financing Sources (Uses)			
Proceeds from sale of supplies	11,304	1,025	—
Decrease in worker's compensation reserve	<u>—</u>	<u>—</u>	<u>—</u>
	<u>11,304</u>	<u>1,025</u>	<u>—</u>
Excess (Deficiency) of Revenue Received and Other Financing Sources (Uses) Over (Under) Expenditures Disbursed and Other Financing Uses	3,499,997	(827,434)	446,112
Fund Balances, Beginning of Year	<u>10,874,486</u>	<u>2,118,280</u>	<u>4,395,079</u>
Fund Balances, End of Year	\$ <u>14,374,483</u>	\$ <u>1,290,846</u>	\$ <u>4,841,191</u>

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ —	\$ 1,422,659	\$ 1,422,659
—	10,217,782	10,217,782
<u>—</u>	<u>4,066,155</u>	<u>4,066,155</u>
<u>2,384,457</u>	<u>102,460,397</u>	<u>102,460,397</u>
<u>465,783</u>	<u>3,572,129</u>	<u>3,572,129</u>
—	12,329	12,329
<u>(1,706)</u>	<u>(1,706)</u>	<u>(1,706)</u>
<u>(1,706)</u>	<u>10,623</u>	<u>10,623</u>
464,077	3,582,752	3,582,752
<u>2,000,597</u>	<u>19,388,442</u>	<u>19,388,442</u>
\$ <u>2,464,674</u>	\$ <u>22,971,194</u>	\$ <u>22,971,194</u>

Decatur School District No. 61
Combining Statement of Assets, Liabilities and Fund Balances
Other Nonmajor Governmental Funds
Modified Cash Basis
June 30, 2019

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
Assets			
Cash	\$ 765,610	\$ 565	\$ 78,180
Investments	1,234,737	1,767,371	2,653,614
Other	<u>16,753</u>	<u>—</u>	<u>—</u>
Total assets	\$ <u>2,017,100</u>	\$ <u>1,767,936</u>	\$ <u>2,731,794</u>
Fund Balances	\$ <u>2,017,100</u>	\$ <u>1,767,936</u>	\$ <u>2,731,794</u>

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ 1,663	\$ 1,756	\$ 847,774
2,897,009	3,630,071	12,182,802
<u> </u>	<u> </u>	<u>16,753</u>
<u>\$ 2,898,672</u>	<u>\$ 3,631,827</u>	<u>\$ 13,047,329</u>
<u>\$ 2,898,672</u>	<u>\$ 3,631,827</u>	<u>\$ 13,047,329</u>

Decatur School District No. 61
Combining Statement of Revenue Received, Expenditures
Disbursed and Changes in Fund Balances
Other Nonmajor Governmental Funds
Modified Cash Basis
Year Ended June 30, 2019

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
Revenue Received			
Taxes	\$ 1,375,002	\$ 3,026,858	\$ 3,961,103
Corporate personal property replacement taxes	—	—	303,279
School facility occupation tax proceeds	—	5,351,844	—
Earnings on investments	54,740	17,308	72,554
State grants	3,953,384	—	—
Federal grants	105,788	—	—
Other	<u>18,330</u>	<u>—</u>	<u>16,816</u>
	<u>5,507,244</u>	<u>8,396,010</u>	<u>4,353,752</u>
Expenditures Disbursed			
Instruction			
Regular programs	—	—	3,258,513
Pre-kindergarten programs	—	—	115,922
Special Ed programs Pre-K	—	—	799,905
Remedial and supplemental programs			
K-12	—	—	269,374
CTE programs	—	—	1,519
Interscholastic programs	—	—	63,203
Summer school programs	—	—	759
Driver's education programs	—	—	1,571
Bilingual programs	—	—	2,868
Truant alternative and optional programs	<u>—</u>	<u>—</u>	<u>16,541</u>
	<u>—</u>	<u>—</u>	<u>1,630,175</u>
Supporting services			
Pupils	—	—	273,175
Instructional staff	—	—	200,609
General administration	—	—	164,462
School administration	—	—	293,929
Business administration	6,326,237	—	1,267,410
Central	—	—	205,055
Other	<u>—</u>	<u>—</u>	<u>2,788</u>
	<u>6,326,237</u>	<u>—</u>	<u>2,407,428</u>

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ —	\$ 343,751	\$ 8,706,714
—	—	303,279
—	—	5,351,844
59,912	85,041	289,555
—	—	3,953,384
—	—	105,788
<u>230,314</u>	<u>—</u>	<u>265,460</u>
<u>290,226</u>	<u>428,792</u>	<u>18,976,024</u>
—	—	358,513
—	—	115,922
—	—	799,905
—	—	269,374
—	—	1,519
—	—	63,203
—	—	759
—	—	1,571
—	—	2,868
<u>—</u>	<u>—</u>	<u>16,541</u>
<u>—</u>	<u>—</u>	<u>1,630,175</u>
—	—	273,175
—	—	200,609
—	—	164,462
—	—	293,929
480,089	137,223	8,210,959
—	—	205,055
<u>—</u>	<u>—</u>	<u>2,788</u>
<u>480,089</u>	<u>137,223</u>	<u>9,350,977</u>

Decatur School District No. 61
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, 2019

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
<hr/>			
(Continued)			
Community Services	\$ —	\$ —	\$ 150,642
Debt Services	<u>—</u>	<u>7,534,157</u>	<u>—</u>
	<u>6,326,237</u>	<u>7,534,157</u>	<u>4,188,245</u>
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	(818,993)	861,853	165,507
Fund Balances, Beginning of Year	<u>2,836,093</u>	<u>906,083</u>	<u>2,566,287</u>
Fund Balances, End of Year	\$ <u><u>2,017,100</u></u>	\$ <u><u>1,767,936</u></u>	\$ <u><u>2,731,794</u></u>

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ —	\$ —	\$ 150,642
<u>—</u>	<u>—</u>	<u>7,534,157</u>
<u>480,089</u>	<u>137,223</u>	<u>18,665,951</u>
(189,863)	291,569	310,073
<u>3,088,535</u>	<u>3,340,258</u>	<u>12,737,256</u>
\$ <u><u>2,898,672</u></u>	\$ <u><u>3,631,827</u></u>	\$ <u><u>13,047,329</u></u>

Decatur School District No. 61
Combining Statement of Fiduciary Net Position
Fiduciary Funds
Modified Cash Basis
June 30, 2019

	<u>Student Activity Funds</u>
Assets	
Cash	\$ 74,593
Investments	<u> 472,481</u>
Total assets	\$ <u><u> 547,074</u></u>
Liability	
Due to organizations	\$ <u><u> 547,074</u></u>

Decatur School District No. 61
Combining Statement of Cash Receipts
and Disbursements
Fiduciary Funds
Year Ended June 30, 2019

	Balance July 1, 2018	Cash Received	Cash Disbursed	Balance June 30, 2019
Activity Funds	\$ <u>530,924</u>	\$ <u>436,105</u>	\$ <u>419,955</u>	\$ <u>547,074</u>

Decatur School District No. 61
Educational Fund
Statement of Revenue Received and Other Financing Sources
Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local Sources			
Taxes	\$ 18,187,720	\$ 18,287,510	\$ (99,790)
Corporate personal property replacement taxes	2,840,576	3,353,455	(512,879)
Earnings on investments	267,580	562,357	(294,777)
Tuition	8,000	15,636	(7,636)
Food services	82,500	66,038	16,462
District/school activity income	70,610	77,736	(7,126)
Textbook fees	116,000	95,356	20,644
Other, including rental	<u>1,868,834</u>	<u>1,447,088</u>	<u>421,746</u>
	<u>23,441,820</u>	<u>23,905,176</u>	<u>(463,356)</u>
Flow through from another district	<u>1,941,030</u>	<u>—</u>	<u>1,941,030</u>
State Sources			
Unrestricted Grants			
Evidence-based funding	47,404,091	49,399,999	(1,995,908)
Orphanage tuition	<u>7,834</u>	<u>7,834</u>	<u>—</u>
	<u>47,411,925</u>	<u>49,407,833</u>	<u>(1,995,908)</u>
Restricted Grants			
Driver education	86,960	85,110	1,850
Bilingual education	77,640	—	77,640
Career and technical education	25,039	35,154	(10,115)
Special education	491,125	565,604	(74,479)
Truant alternative and optional programs	100,119	92,335	7,784
Early childhood	2,458,579	2,368,492	90,087
Food services	66,175	110,702	(44,527)
Other	<u>55,509</u>	<u>91,831</u>	<u>(36,322)</u>
	<u>3,361,146</u>	<u>3,349,228</u>	<u>11,918</u>
	<u>50,773,071</u>	<u>52,757,061</u>	<u>(1,983,990)</u>

(Continued)

Decatur School District No. 61
Educational Fund
Statement of Revenue Received and Other Financing Sources
Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Federal Sources			
Title I	\$ 7,177,643	\$ 7,547,589	\$ (369,946)
Food services	5,210,100	4,993,434	216,666
Special Education – IDEA Flow Through	—	1,941,035	(1,941,035)
Title II – Teacher quality	613,512	703,042	(89,530)
Title III – Instruction for English learners	13,540	9,229	4,311
Title III – English Language Acquisition	14,700	12,800	1,900
Medicaid matching funds	110,000	142,413	(32,413)
Race to the top – preschool expansion grant	658,998	601,493	57,505
Other	<u>563,150</u>	<u>486,010</u>	<u>77,140</u>
	<u>14,361,643</u>	<u>16,437,045</u>	<u>(2,075,402)</u>
On-behalf receipts	<u>4,200,000</u>	<u>4,066,155</u>	<u>594,437</u>
Total revenue received	<u>94,717,564</u>	<u>97,165,437</u>	<u>(1,987,281)</u>
Other Financing Sources			
Proceeds from sale of supplies	3,000	11,304	(8,304)
Proceeds from sale of fixed assets	<u>3,000</u>	<u>—</u>	<u>3,000</u>
Total other financing sources	<u>6,000</u>	<u>11,304</u>	<u>(5,304)</u>
Total Revenue Received and Other Financing Sources	<u>\$ 94,723,564</u>	<u>\$ 97,176,741</u>	<u>\$ (1,992,585)</u>

Decatur School District No. 61

Educational Fund

Statement of Expenditures Disbursed

Modified Cash Basis

Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Expenditures Disbursed			
Instruction			
Regular Programs			
Salaries	\$ 20,166,536	\$ 20,156,129	\$ 10,407
Employee benefits	6,931,527	6,330,965	600,562
Purchased services	312,533	322,202	(9,669)
Supplies and materials	2,477,825	2,213,550	264,275
Capital outlay	—	41,429	(41,429)
Other	10,500	10,954	(454)
Non-capitalized equipment	—	13,557	(13,557)
	<u>29,898,921</u>	<u>29,088,786</u>	<u>810,135</u>
Tuition Payments to Charter Schools			
Purchased services	<u>3,300,000</u>	<u>3,292,595</u>	<u>7,405</u>
Pre-K Programs			
Salaries	1,491,534	1,338,763	152,771
Employee benefits	612,437	447,860	164,577
Purchased services	11,497	10,886	611
Supplies and materials	53,725	129,924	(76,199)
Capital outlay	3,000	—	3,000
Non-capitalized equipment	<u>3,700</u>	<u>16,046</u>	<u>(12,346)</u>
	<u>2,175,893</u>	<u>1,943,479</u>	<u>232,414</u>
Remedial and supplemental programs K-12			
Salaries	3,202,906	3,281,388	(78,482)
Employee benefits	1,206,491	1,130,549	75,942
Purchased services	100,136	170,681	(70,545)
Supplies and materials	<u>170,200</u>	<u>423,467</u>	<u>(253,267)</u>
	<u>4,679,733</u>	<u>5,006,085</u>	<u>(326,352)</u>
Special Ed programs			
Salaries	4,386,690	4,546,154	(159,464)
Employee benefits	1,335,950	1,231,731	104,219
Purchased services	9,850	66,249	(56,399)
Supplies and materials	101,250	101,710	(460)
Other	58,000	44,903	13,097
Non-capitalized equipment	<u>—</u>	<u>10,417</u>	<u>(10,417)</u>
	<u>5,891,740</u>	<u>6,001,164</u>	<u>(109,424)</u>

(Continued)

Decatur School District No. 61

Educational Fund Statement of Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Instruction (Continued)			
CTE Programs			
Salaries	\$ 76,224	\$ 108,563	\$ (32,339)
Employee benefits	24,146	23,864	282
Supplies	—	8,690	(8,690)
Non-capitalized equipment	<u>—</u>	<u>1,989</u>	<u>(1,989)</u>
	<u>100,370</u>	<u>143,106</u>	<u>(42,736)</u>
Interscholastic Programs			
Salaries	780,620	843,275	(62,655)
Employee benefits	77,160	62,119	15,041
Purchased services	130,194	118,309	11,885
Supplies and materials	163,209	103,465	59,744
Capital outlay	8,000	20,769	(12,769)
Other	<u>23,455</u>	<u>27,426</u>	<u>(3,971)</u>
	<u>1,182,638</u>	<u>1,175,363</u>	<u>7,275</u>
Summer School Programs			
Salaries	43,000	53,232	(10,232)
Employee benefits	<u>650</u>	<u>798</u>	<u>(148)</u>
	<u>43,650</u>	<u>54,030</u>	<u>(10,380)</u>
Driver's Education Programs			
Salaries	115,000	108,871	6,129
Employee benefits	2,110	1,603	507
Purchased services	—	48	(48)
Supplies and materials	10,000	4,289	5,711
Other	<u>90</u>	<u>—</u>	<u>90</u>
	<u>127,200</u>	<u>114,811</u>	<u>12,389</u>
Bilingual Programs			
Salaries	231,528	211,314	20,214
Employee benefits	86,257	71,886	14,371
Purchased services	—	3,300	(3,300)
Supplies and materials	<u>17,540</u>	<u>27,488</u>	<u>(9,948)</u>
	<u>335,325</u>	<u>313,988</u>	<u>21,337</u>

(Continued)

Decatur School District No. 61

Educational Fund Statement of Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Instruction (Continued)			
Truant Alternative and Optional Programs			
Salaries	\$ 265,835	\$ 275,376	\$ (9,541)
Employee benefits	66,055	62,462	3,593
Purchased services	10,500	14,769	(4,269)
Supplies and materials	204,000	92,280	111,720
Non-capitalized equipment	—	948	(948)
	<u>546,390</u>	<u>445,835</u>	<u>100,555</u>
Total instruction	<u>48,281,860</u>	<u>47,579,242</u>	<u>702,618</u>
Supporting Services			
Pupils			
Salaries	3,593,419	3,608,865	(15,446)
Employee benefits	1,125,783	1,088,157	37,626
Purchased services	64,465	54,996	9,469
Supplies and materials	40,022	40,890	(868)
Other	1,061	161	900
Non-capitalized equipment	4,000	1,833	2,167
Termination benefits	—	3,568	(3,568)
	<u>4,828,750</u>	<u>4,798,470</u>	<u>30,280</u>
Instructional staff			
Salaries	2,411,730	2,188,090	223,640
Employee benefits	698,028	602,560	95,468
Purchased services	742,110	691,931	50,179
Supplies and materials	208,083	135,409	72,674
Capital outlay	—	4,100	(4,100)
Other	1,015	2,505	(1,490)
Non-capitalized equipment	200	5,406	(5,206)
	<u>4,061,166</u>	<u>3,630,001</u>	<u>431,165</u>
General administration			
Salaries	1,003,056	1,026,874	(23,818)
Employee benefits	236,673	218,965	17,708
Purchased services	581,816	531,972	49,844
Supplies and materials	40,500	82,314	(41,814)
Other	21,500	60,082	(38,582)
Non-capitalized equipment	2,000	480	1,520
Termination benefits	—	11,860	(11,860)
	<u>1,885,545</u>	<u>1,932,547</u>	<u>(47,002)</u>

(Continued)

Decatur School District No. 61

Educational Fund Statement of Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Supporting Services (Continued)			
School administration			
Salaries	\$ 4,690,665	\$ 4,740,549	\$ (49,884)
Employee benefits	1,263,904	1,221,902	42,002
Purchased services	110,143	94,786	15,357
Supplies and materials	69,844	81,617	(11,773)
Capital outlay	—	5,467	(5,467)
Other	11,835	9,581	2,254
Non-capitalized equipment	4,215	12,979	(8,764)
Termination benefits	—	4,185	(4,185)
	<u>6,150,606</u>	<u>6,171,066</u>	<u>(20,460)</u>
Business Administration			
Operation and maintenance of Plant			
Salaries	3,389,230	3,271,923	117,307
Employee benefits	870,080	749,333	120,747
Purchased services	155,056	200,061	(45,005)
Supplies and materials	26,400	20,648	5,752
Non-capitalized equipment	1,000	—	1,000
Termination benefits	24,000	14,889	9,111
	<u>4,465,766</u>	<u>4,256,854</u>	<u>208,912</u>
Food Services			
Salaries	27,550	18,803	8,747
Purchased services	4,130,695	3,788,601	342,094
Supplies and materials	156,060	127,226	28,834
Capital outlay	49,450	43,450	6,000
Other	8,000	8,282	(282)
Non-capitalized equipment	20,000	1,578	18,422
	<u>4,391,755</u>	<u>3,987,940</u>	<u>403,815</u>
Central business services			
Salaries	1,161,235	1,178,182	(16,947)
Employee benefits	206,700	204,750	1,950
Purchased services	341,880	310,489	31,391
Supplies and materials	38,450	48,235	(9,785)
Capital outlay	—	5,531	(5,531)
Other	715	618	97
Non-capitalized equipment	3,000	—	3,000
Termination benefits	—	6,376	(6,376)
	<u>1,751,980</u>	<u>1,754,181</u>	<u>(2,201)</u>
Total business administration	<u>10,609,501</u>	<u>9,998,975</u>	<u>610,526</u>

(Continued)

Decatur School District No. 61

Educational Fund Statement of Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Supporting Services (Continued)			
Research, information, personnel, and data			
Salaries	\$ 1,272,695	\$ 1,261,708	\$ 10,987
Employee benefits	319,191	229,271	89,920
Purchased services	1,545,877	1,145,964	399,913
Supplies and materials	762,050	753,092	8,958
Capital outlay	205,000	205,325	(325)
Other	17,250	19,028	(1,778)
Non-capitalized equipment	400,000	142,770	257,230
Termination benefits	—	2,498	(2,498)
	<u>4,522,063</u>	<u>3,759,656</u>	<u>762,407</u>
Business Administration (Continued)			
Other supporting services			
Salaries	47,380	62,267	(14,887)
Employee benefits	<u>24,965</u>	<u>37,924</u>	<u>(12,959)</u>
	<u>72,345</u>	<u>100,191</u>	<u>(27,846)</u>
Total supporting services	<u>32,129,976</u>	<u>30,390,906</u>	<u>1,739,070</u>
Community Services			
Salaries	1,105,463	928,959	176,504
Employee benefits	195,331	173,366	21,965
Purchased services	393,333	263,333	130,000
Supplies and materials	282,664	48,609	234,055
Non-capitalized equipment	<u>7,354</u>	<u>8,392</u>	<u>(1,038)</u>
Total community services	<u>1,984,145</u>	<u>1,422,659</u>	<u>561,486</u>
Payments to Other Governmental Units			
Purchased services	92,957	65,495	27,462
Other	<u>10,556,640</u>	<u>10,152,287</u>	<u>404,353</u>
Total payments to other governmental units	<u>10,649,597</u>	<u>10,217,782</u>	<u>431,815</u>
Provisions for Contingencies			
Other	<u>500,000</u>	<u>—</u>	<u>500,000</u>
On-behalf Disbursements	<u>4,200,000</u>	<u>4,066,155</u>	<u>133,845</u>
Total Expenditures Disbursed	<u>\$ 97,745,578</u>	<u>\$ 93,676,744</u>	<u>\$ 4,068,834</u>

Decatur School District No. 61
Operations and Maintenance Fund
Statement of Revenue Received and Other Financing Sources
Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local Sources			
Taxes	\$ 3,421,500	\$ 3,437,503	\$ (16,003)
Earnings on investments	21,450	30,684	(9,234)
Other, including rental	<u>52,950</u>	<u>52,550</u>	<u>400</u>
	<u>3,495,900</u>	<u>3,520,737</u>	<u>(24,837)</u>
State Sources			
Evidence-based funding	<u>2,359,850</u>	<u>2,050,000</u>	<u>309,850</u>
Federal Sources			
Title I	<u>1,500</u>	<u>—</u>	<u>1,500</u>
Total revenue received	<u>5,857,250</u>	<u>5,570,737</u>	<u>286,513</u>
Other Financing Sources			
Proceeds from sale of supplies	<u>1,000</u>	<u>1,025</u>	<u>(25)</u>
Total other financing sources	<u>1,000</u>	<u>1,025</u>	<u>(25)</u>
Total Revenue Received and Other Financing Sources	<u>\$ 5,858,250</u>	<u>\$ 5,571,762</u>	<u>\$ 286,488</u>

Decatur School District No. 61

Operations and Maintenance Fund Statement of Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Expenditures Disbursed			
Supporting services, Business			
Facilities acquisition and construction			
Purchased services	\$ 30,500	\$ 780	\$ 29,720
Supplies and materials	19,500	3,829	15,671
Capital outlay	5,000	—	5,000
Other	500	—	500
Non-capitalized equipment	<u>2,000</u>	<u>—</u>	<u>2,000</u>
	<u>57,500</u>	<u>4,609</u>	<u>52,891</u>
 Operation and maintenance of plant			
Salaries	2,352,025	2,316,034	35,991
Employee benefits	521,675	482,544	39,131
Purchased services	383,600	569,023	(185,423)
Supplies and materials	2,313,100	2,836,511	(523,411)
Capital outlay	158,500	95,210	63,290
Other	9,100	2,562	6,538
Non-capital equipment	62,750	89,958	(27,208)
Termination benefits	<u>—</u>	<u>2,745</u>	<u>(2,745)</u>
	<u>5,800,750</u>	<u>6,394,587</u>	<u>(593,837)</u>
 Total Expenditures Disbursed	\$ <u>5,858,250</u>	\$ <u>6,399,196</u>	\$ <u>(540,946)</u>

Decatur School District No. 61
Debt Service Fund
Statement of Revenue Received and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local sources			
Taxes	\$ 3,012,750	\$ 3,026,858	\$ (14,108)
School facility occupation tax proceeds	5,100,000	5,351,844	(251,844)
Earnings on investments	<u>4,350</u>	<u>17,308</u>	<u>(12,958)</u>
Total Revenue Received	\$ <u>8,117,100</u>	\$ <u>8,396,010</u>	\$ <u>(278,910)</u>
Expenditures Disbursed			
Interest and service charges on bonded debt	\$ 3,720,000	\$ 3,715,157	\$ 4,843
Principal repayment on bonded debt	<u>3,819,000</u>	<u>3,819,000</u>	<u>—</u>
Total Expenditures Disbursed	\$ <u>7,539,000</u>	\$ <u>7,534,157</u>	\$ <u>4,843</u>

Decatur School District No. 61

Debt Service Fund Schedule of Bonds Outstanding June 30, 2019

	Date of Issue	Interest Rate	Amount Originally Issued	Amount Outstanding July 1, 2018
Life Safety/Working Cash Fund Bonds	08/01/07	4.00% to 4.95%	\$ 9,000,000	\$ 560,000
General Obligation School Bonds Series 2011A	10/11/11	2.00% to 5.25%	70,920,000	64,825,000
QZAB Series 2011	11/03/11	2.25%	4,675,000	4,675,000
Working Cash/Refunding Bonds Series 2013A and B	07/30/13	3.65% to 4.60%	8,995,000	8,995,000
Working Cash Bonds	12/01/17	1.75% to 1.89%	<u>2,204,000</u>	<u>2,204,000</u>
			<u>\$ 95,794,000</u>	<u>\$ 81,259,000</u>

Requirements for Bonds and Interest

	Future Years		
	Bonds	Interest	Total Requirements
2020	\$ 4,000,000	\$ 2,007,792	\$ 6,007,792
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,818	6,591,818
2023	3,440,000	3,226,181	6,666,181
2024	2,915,000	3,080,669	5,995,669
2025-2029	10,510,000	14,015,013	24,525,013
2030-2034	14,560,000	11,240,068	25,800,068
2035-2039	20,220,000	6,898,956	27,118,956
2040-2042	<u>15,475,000</u>	<u>1,458,262</u>	<u>16,933,262</u>
	<u>\$ 77,440,000</u>	<u>\$ 48,732,424</u>	<u>\$ 126,172,424</u>

Legal Debt Margin

Assessed valuation, 2018	<u>\$ 682,488,061</u>
Statutory debt limitation (13.8 percent of assessed valuation)	\$ 94,183,352
Bonded debt less alternate revenue source bonds of \$68,275,000	<u>9,165,000</u>
Legal debt margin	<u>\$ 85,018,352</u>

Amount Issued This Fiscal Year	Amount Retired This Fiscal Year	Amount Outstanding June 30, 2019	Payable Next Twelve Months
\$ —	\$ 560,000	\$ —	\$ —
—	1,225,000	63,600,000	1,305,000
—	—	4,675,000	—
—	945,000	8,050,000	1,580,000
<u>—</u>	<u>1,089,000</u>	<u>1,115,000</u>	<u>1,115,000</u>
<u>\$ —</u>	<u>\$ 3,819,000</u>	<u>\$ 77,440,000</u>	<u>\$ 4,000,000</u>

Decatur School District No. 61
Transportation Fund
Statement of Revenue Received and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local Sources			
Taxes	\$ 1,360,400	\$ 1,375,002	\$ (14,602)
Earnings on investments	23,900	54,740	(30,840)
Other	<u>17,880</u>	<u>18,330</u>	<u>(450)</u>
	<u>1,402,180</u>	<u>1,448,072</u>	<u>(45,892)</u>
State Sources			
Unrestricted Grants			
Evidence-based funding	<u>1,687,959</u>	<u>—</u>	<u>1,687,959</u>
Restricted Grants			
Transportation Aid			
Regular students	2,212,800	2,536,655	(323,855)
Special education	<u>1,174,700</u>	<u>1,275,521</u>	<u>(100,821)</u>
	3,387,500	3,812,176	(424,676)
Other restricted grants	<u>210,320</u>	<u>141,208</u>	<u>69,112</u>
	<u>3,597,820</u>	<u>3,953,384</u>	<u>(355,564)</u>
	<u>5,285,779</u>	<u>3,953,384</u>	<u>1,332,395</u>
Federal Sources			
Title I	114,328	79,556	34,772
Race to the top – preschool expansion grant	<u>80,000</u>	<u>26,232</u>	<u>53,768</u>
	<u>194,328</u>	<u>105,788</u>	<u>88,540</u>
Total Revenue Received	<u>\$ 6,882,287</u>	<u>\$ 5,507,244</u>	<u>\$ 1,375,043</u>
Expenditures Disbursed			
Supporting services, Business			
Pupil transportation			
Salaries	\$ 116,995	\$ 127,259	\$ (10,264)
Employee benefits	8,050	14,925	(6,875)
Purchased services	6,604,442	6,138,884	465,558
Supplies and materials	63,400	15,041	48,359
Capital equipment	86,900	24,504	62,396
Other	500	—	500
Termination benefits	<u>2,000</u>	<u>5,624</u>	<u>(3,624)</u>
Total Expenditures Disbursed	<u>\$ 6,882,287</u>	<u>\$ 6,326,237</u>	<u>\$ 556,050</u>

Decatur School District No. 61
Illinois Municipal Retirement/Social Security Fund
Statement of Revenue Received
Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 3,942,135	\$ 3,961,103	\$ (18,968)
Corporate personal property replacement taxes	303,279	303,279	—
Earnings on investments	38,200	72,554	(34,354)
Other	<u>17,500</u>	<u>16,816</u>	<u>684</u>
	<u>4,301,114</u>	<u>4,353,752</u>	<u>(52,638)</u>
Federal Sources			
SAMHSA	<u>19,194</u>	<u>—</u>	<u>19,194</u>
Total Revenue Received	<u>\$ 4,320,308</u>	<u>\$ 4,353,752</u>	<u>\$ (33,444)</u>

Decatur School District No. 61
Illinois Municipal Retirement/Social Security Fund
Statement of Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Expenditures Disbursed			
Instruction			
Employee benefits			
Regular programs	\$ 388,886	\$ 358,513	\$ 30,373
Pre-kindergarten programs	155,635	115,922	39,713
Special Ed programs	798,065	799,905	(1,840)
Remedial and supplemental programs	635,650	269,374	366,276
Career and technical education program	1,110	1,519	(409)
Interscholastic programs	56,405	63,203	(6,798)
Summer school programs	630	759	(129)
Driver's education programs	2,365	1,571	794
Bilingual programs	1,875	2,868	(993)
Truant alternative and optional programs	<u>18,325</u>	<u>16,541</u>	<u>1,784</u>
	<u>2,058,946</u>	<u>1,630,175</u>	<u>428,771</u>
Supporting services			
Employee benefits			
Pupils	276,135	273,175	2,960
Instructional staff	240,717	200,609	40,108
General administration	168,370	164,462	3,908
School administration	323,035	293,929	29,106
Business	1,392,435	1,267,410	125,025
Central	226,900	205,055	21,845
Other	<u>690</u>	<u>2,788</u>	<u>(2,098)</u>
	<u>2,628,282</u>	<u>2,407,428</u>	<u>220,854</u>
Community Services			
Employee Benefits			
Other	<u>341,105</u>	<u>150,642</u>	<u>190,463</u>
Total Expenditures Disbursed	<u>\$ 5,028,333</u>	<u>\$ 4,188,245</u>	<u>\$ 840,088</u>

Decatur School District No. 61
Tort Immunity/Judgment Fund
Statement of Revenue Received and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 2,771,300	\$ 2,785,752	\$ (14,452)
Earnings on investments	<u>20,340</u>	<u>64,488</u>	<u>(44,148)</u>
Total Revenue Received	<u>\$ 2,791,640</u>	<u>\$ 2,850,240</u>	<u>\$ (58,600)</u>
Expenditures Disbursed			
Supporting Services, General Administration			
Tort immunity services			
Salaries	\$ 530,250	\$ 525,164	5,086
Employee benefits	163,335	150,369	12,966
Purchased services	2,157,315	1,708,824	448,491
Other	<u>—</u>	<u>100</u>	<u>(100)</u>
Total Expenditures Disbursed	<u>\$ 2,850,900</u>	<u>\$ 2,384,457</u>	<u>\$ 466,443</u>

Decatur School District No. 61

Capital Projects Fund Statement of Revenues Received and Expenditures Disbursed

Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local Sources			
Earnings on investments	\$ 10,000	\$ 59,912	\$ (49,912)
Other	<u>200,000</u>	<u>230,314</u>	<u>(30,314)</u>
Total Revenue Received	<u>\$ 210,000</u>	<u>\$ 290,226</u>	<u>\$ (80,226)</u>
Expenditures Disbursed			
Supporting Services, Business			
Facilities acquisition and construction			
Salaries	\$ —	\$ 974	\$ (974)
Purchased services	760,000	381,409	378,591
Supplies and materials	462,500	82,521	379,979
Capital equipment	—	11,391	(11,391)
Non-capitalized equipment	<u>10,000</u>	<u>3,794</u>	<u>6,206</u>
Total Expenditures Disbursed	<u>\$ 1,232,500</u>	<u>\$ 480,089</u>	<u>\$ 752,411</u>

Decatur School District No. 61
Fire Prevention and Safety Fund
Statement of Revenue Received and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 340,155	\$ 343,751	\$ (3,596)
Earnings on investments	<u>33,270</u>	<u>85,041</u>	<u>(51,771)</u>
Total revenue received	\$ <u>373,425</u>	\$ <u>428,792</u>	\$ <u>(55,367)</u>
Expenditures Disbursed			
Supporting Services, Business			
Facilities acquisition and construction			
Salaries	\$ 72,500	\$ 8,020	\$ 64,480
Purchased services	624,000	116,823	507,177
Supplies and materials	<u>1,920,000</u>	<u>12,380</u>	<u>1,907,620</u>
Total Expenditures Disbursed	\$ <u>2,616,500</u>	\$ <u>137,223</u>	\$ <u>2,479,277</u>

Decatur School District No. 61

Working Cash Fund Statement of Revenue Received

Modified Cash Basis
Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 342,120	\$ 343,751	\$ (1,631)
Earnings on investments	<u>29,045</u>	<u>102,361</u>	<u>(73,316)</u>
Total Revenue Received	<u>\$ 371,165</u>	<u>\$ 446,112</u>	<u>\$ (74,947)</u>

Supplementary Information

Other Information

Decatur School District No. 61

Budgetary Comparison

General Fund

Modified Cash Basis

Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Taxes	\$ 24,722,640	\$ 24,854,516	\$ (131,876)
Corporate personal property replacement taxes	2,840,576	3,353,455	(512,879)
Earnings on investments	338,415	759,890	(421,475)
Tuition	8,000	15,636	(7,636)
Food services	82,500	66,038	16,462
District/school activity income	70,610	77,736	(7,126)
Textbook fees	116,000	95,356	20,644
Flow through from another district	1,941,030	—	1,941,030
State grants	53,132,921	54,807,061	(1,674,140)
Federal grants	14,363,143	16,437,045	(2,073,902)
Other	1,921,784	1,499,638	422,146
On-behalf receipts	<u>4,200,000</u>	<u>4,066,155</u>	<u>133,845</u>
	<u>103,737,619</u>	<u>106,032,526</u>	<u>(2,294,907)</u>
Expenditures Disbursed			
Instruction			
Regular programs	29,898,921	29,088,786	810,135
Tuition payments to charter schools	3,300,000	3,292,595	7,405
Pre-kindergarten programs	2,175,893	1,943,479	232,414
Special Ed programs	5,891,740	6,001,164	(109,424)
Remedial and supplemental programs K-12	4,679,733	5,006,085	(326,352)
CTE programs	100,370	143,106	(42,736)
Interscholastic programs	1,182,638	1,175,363	7,275
Summer school programs	43,650	54,030	(10,380)
Driver's education programs	127,200	114,811	12,389
Bilingual programs	335,325	313,988	21,337
Truant alternative and optional programs	<u>546,390</u>	<u>445,835</u>	<u>100,555</u>
	<u>48,281,860</u>	<u>47,579,242</u>	<u>702,618</u>
Supporting services			
Pupils	4,828,750	4,798,470	30,280
Instructional staff	4,061,166	3,630,001	431,165
General administration	4,736,445	4,317,004	419,441
School administration	6,150,606	6,171,066	(20,460)
Business	16,467,751	16,398,171	69,580
Central	4,522,063	3,759,656	762,407
Other	<u>72,345</u>	<u>100,191</u>	<u>(27,846)</u>
	<u>40,839,126</u>	<u>39,174,559</u>	<u>1,664,567</u>

Decatur School District No. 61

Budgetary Comparison

General Fund

Modified Cash Basis

Year Ended June 30, 2019

	Budget	Actual	Budget Over (Under) Actual
(Continued)			
Community Services	\$ 1,984,145	\$ 1,422,659	\$ 561,486
Payments to Other Governmental Units	10,649,597	10,217,782	431,815
Provision for Contingencies	500,000	—	500,000
On-behalf Disbursements	<u>4,200,000</u>	<u>4,066,155</u>	<u>133,845</u>
	<u>106,454,728</u>	<u>102,460,397</u>	<u>3,994,331</u>
Excess of Revenues Received Over Expenditures Disbursed	<u>(2,717,109)</u>	<u>3,572,129</u>	<u>(6,289,238)</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	3,000	—	3,000
Proceeds from sale of supplies	4,500	12,329	(7,829)
Decrease in worker's compensation reserve	<u>—</u>	<u>(1,706)</u>	<u>1,706</u>
	<u>7,500</u>	<u>10,623</u>	<u>(3,123)</u>
Excess of Revenue Received and Other Financing Sources Over Expenditures Disbursed and Other Financing Uses	(2,709,609)	3,582,752	(6,292,361)
Fund Balances, Beginning of Year	<u>19,388,442</u>	<u>19,388,442</u>	<u>—</u>
Fund Balances, End of Year	<u>\$ 16,678,833</u>	<u>\$ 22,971,194</u>	<u>\$ (6,292,361)</u>

Supporting Schedules

Decatur School District No. 61
Schedule of Investments and Investment Income
Year Ended June 30, 2019

	Balance July 1, 2018	Purchased During Year	Sold During Year	Balance June 30, 2019
Educational Fund	\$ 15,195,763	\$ 73,838,432	\$ 70,158,869	\$ 18,875,326
Operations and Maintenance Fund	2,045,082	4,527,420	5,300,477	1,272,025
Debt Service Fund	403,357	6,864,120	5,500,106	1,767,371
Transportation Fund	1,769,317	6,367,298	6,901,878	1,234,737
Illinois Municipal Retirement/Social Security Fund	2,482,093	3,974,121	3,802,600	2,653,614
Capital Projects Fund	2,917,097	480,451	500,539	2,897,009
Working Cash Fund	2,398,884	2,406,364	4,377	4,800,871
Tort Immunity/Judgment Fund	1,914,294	2,701,107	2,152,349	2,463,052
Fire Prevention and Safety Fund	3,225,404	656,781	252,114	3,630,071
Trust and Agency Funds	<u>462,202</u>	<u>110,711</u>	<u>100,432</u>	<u>472,481</u>
Total	\$ <u>32,813,493</u>	\$ <u>101,926,805</u>	\$ <u>94,673,741</u>	\$ <u>40,066,557</u>

**Schedule of Investments Owned
at June 30, 2019**

Description	Amounts of Investments
Busey	\$ 481,554
Illinois Liquid Asset Fund	<u>39,585,003</u>
Total	\$ <u>40,066,557</u>

Income Received from Matured Investments	Income Received from Repurchase Agreements, and Back Taxes	Total Interest Received
\$ 542,450	\$ 19,908	\$ 562,358
26,943	3,742	30,685
14,013	3,295	17,308
53,243	1,497	54,740
68,242	4,312	72,554
59,912	—	59,912
101,987	374	102,361
61,455	3,033	64,488
84,666	374	85,040
<u>10,138</u>	<u>—</u>	<u>10,138</u>
<u>\$ 1,023,049</u>	<u>\$ 36,535</u>	<u>\$ 1,059,584</u>

Decatur School District No. 61

Schedule of Assessed Valuations, Tax Levies, and Settlements

Assessed Valuations	<u>2016 Levy</u>
Macon County	\$ <u>699,573,967</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	0.43504
Transportation Fund	0.20000
Illinois Municipal Retirement Fund	0.34150
Social Security	0.22772
Tort Immunity	0.40025
Special Education ⁽¹⁾	0.04000
Working Cash	0.05000
Lease Facilities ⁽¹⁾	<u>0.05000</u>
Total	<u>4.86451</u>

Taxes Assessed	<u>2016 Levy</u>		
	<u>Extensions</u>	<u>Costs and Losses</u>	<u>Collected</u>
Educational Fund	\$ 17,979,051	\$ 182,915	\$ 17,796,136
Operations and Maintenance Fund	3,497,870	35,589	3,462,281
Fire Prevention and Safety	349,787	3,558	346,229
Debt Service Fund	3,043,426	30,963	3,012,463
Transportation Fund	1,399,148	14,237	1,384,911
Illinois Municipal Retirement Fund	2,389,045	24,307	2,364,738
Social Security	1,593,070	16,210	1,576,860
Tort Immunity	2,800,045	28,489	2,771,556
Special Education ⁽¹⁾	279,829	2,847	276,982
Working Cash	349,787	3,558	346,229
Lease Facilities ⁽¹⁾	<u>349,787</u>	<u>3,558</u>	<u>346,229</u>
Total	<u>\$ 34,030,845</u>	<u>\$ 346,231</u>	<u>\$ 33,684,614</u>

⁽¹⁾ Considered part of Educational Fund.

Decatur School District No. 61
Schedule of Assessed Valuations, Tax Levies, and Settlements
(Continued)

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 ⁽¹⁾	0.04000
Working Cash	0.05000
Lease Facilities ⁽¹⁾	<u>0.05000</u>
Total	<u><u>4.88163</u></u>

Taxes Assessed	2017 Levy		
	Extensions	Costs and Losses	Collected
Educational Fund	\$ 17,759,573	\$ 195,355	\$ 17,564,218
Operations and Maintenance Fund	3,455,170	38,007	3,417,163
Fire Prevention and Safety	345,517	3,801	341,716
Debt Service Fund	3,042,415	33,467	3,008,948
Transportation Fund	1,382,068	15,203	1,366,865
Illinois Municipal Retirement Fund	2,562,561	28,188	2,534,373
Social Security	1,418,900	15,608	1,403,292
Tort Immunity	2,800,070	30,801	2,769,269
Special Education ⁽¹⁾	276,413	3,041	273,372
Working Cash	345,517	3,801	341,716
Lease Facilities ⁽¹⁾	<u>345,517</u>	<u>3,801</u>	<u>341,716</u>
Total	<u>\$ 33,733,721</u>	<u>\$ 371,073</u>	<u>\$ 33,362,648</u>

⁽¹⁾ Considered part of Educational Fund.

Decatur School District No. 61
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 ⁽¹⁾	0.04000
Working Cash	0.05000
Lease Facilities ⁽¹⁾	<u>0.05000</u>
Total	<u>4.90970</u>

Taxes Assessed	2018 Levy		
	Extensions	Estimated Costs and Losses	Estimated Collections
Educational Fund	\$ 17,539,943	\$ 192,939	\$ 17,347,004
Operations and Maintenance Fund	3,412,440	37,537	3,374,903
Fire Prevention and Safety	341,244	3,754	337,490
Debt Service Fund	3,042,532	33,468	3,009,064
Transportation Fund	1,364,976	15,015	1,349,961
Illinois Municipal Retirement Fund	1,465,985	16,126	1,449,859
Social Security	2,441,942	26,861	2,415,081
Tort Immunity	2,943,571	32,379	2,911,192
Special Education ⁽¹⁾	272,995	3,003	269,992
Working Cash	341,244	3,754	337,490
Lease Facilities ⁽¹⁾	<u>341,244</u>	<u>3,754</u>	<u>337,490</u>
Total	\$ <u>33,508,116</u>	\$ <u>368,590</u>	\$ <u>33,139,526</u>

⁽¹⁾ Considered part of Educational Fund.

Decatur School District No. 61
Schedule of Collections
Year Ended June 30, 2019

Taxes Assessed	2017 Levy	2018 Levy	Total
Educational Fund	\$ 17,564,218	\$ —	\$ 17,564,218
Operations and Maintenance Fund	3,417,163	—	3,417,163
Debt Service Fund	3,008,948	—	3,008,948
Transportation Fund	1,366,865	—	1,366,865
Illinois Municipal Retirement Fund	2,534,373	—	2,534,373
Social Security	1,403,292	—	1,403,292
Fire Prevention and Safety	341,716	—	341,716
Tort Liability Insurance	2,769,269	—	2,769,269
Special Education ⁽¹⁾	273,372	—	273,372
Working Cash	341,716	—	341,716
Lease Facilities ⁽¹⁾	<u>341,716</u>	<u>—</u>	<u>341,716</u>
Total	\$ <u>33,362,648</u>	\$ <u>—</u>	\$ <u>33,362,648</u>

⁽¹⁾ Considered as part of Educational Fund.

Decatur School District No. 61
Athletic Revolving Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Dwight D. Eisenhower High School	Douglas MacArthur High School	Thomas Jefferson Middle School
Cash Balance, Beginning of Year	\$ —	\$ —	\$ —
Receipts			
Advance from Educational Fund	5,000	5,000	3,500
Reimbursement from Educational Fund	34,923	31,111	3,044
Other	<u>—</u>	<u>—</u>	<u>—</u>
Total Receipts	<u>39,923</u>	<u>36,111</u>	<u>6,544</u>
Disbursements			
Meal, officials, entry fees, transportation, etc.	36,053	33,522	5,014
Advance returned to Educational Fund	<u>3,870</u>	<u>2,589</u>	<u>1,530</u>
Total Disbursements	<u>39,923</u>	<u>36,111</u>	<u>6,544</u>
Cash Balance, End of Year	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>

Stephen Decatur Middle School	Johns Hill Magnet School	Hope Academy	Garfield Montesorri School	Dennis Lab	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
3,500	2,500	2,500	2,500	2,500	27,000
3,383	1,788	2,022	1,270	1,920	79,461
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>6,883</u>	<u>4,288</u>	<u>4,522</u>	<u>3,770</u>	<u>4,420</u>	<u>106,461</u>
4,452	4,203	3,910	3,574	2,601	93,329
<u>2,431</u>	<u>85</u>	<u>612</u>	<u>196</u>	<u>1,819</u>	<u>13,132</u>
<u>6,883</u>	<u>4,288</u>	<u>4,522</u>	<u>3,770</u>	<u>4,420</u>	<u>106,461</u>
\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>

Decatur School District No. 61

Organizational Data

Year Ended June 30, 2019

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

Bobbi Williams

Dr. Fred Bouchard

Dr. Todd Covault

Kathleen Horath

Maurice Payne

Deanne Hillman

Superintendent

Assistant Superintendent

Assistant Superintendent

Chief Operational Officer, Treasurer

Director Special Ed District

Director of Information Technology

Director of Human Resources

Board of Education

Beth Nolan

Courtney Carson

Dan Oakes

Regan Lewis

Andrew Taylor

Kendall Briscoe

Beth Creighton

President

Vice President

Member

Member

Member

Member

Member

Student Activity Funds

Decatur School District No. 61
Elementary and Middle School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Elementary Schools				
Michael E. Baum	\$ 2,331	\$ 11,065	\$ 10,514	\$ 2,882
Dennis	31,508	24,449	32,160	23,797
Durfee	8,441	(4,479)	2,884	1,078
Enterprise	434	2,874	2,488	820
Benjamin Franklin	5,834	1,124	1,541	5,417
French	6,831	7,702	8,900	5,633
Garfield	8,745	34,575	34,169	9,151
William Harris	2,147	3,328	2,037	3,438
Hope Academy	3,709	10,175	7,366	6,518
Muffley	3,072	6,173	5,448	3,797
Oak Grove	1,497	235	544	1,188
James B. Parsons	7,286	17,859	14,625	10,520
Pershing	32,523	21,805	15,575	38,753
South Shores	22,039	10,913	6,686	26,266
Adlai E. Stevenson	12,410	10,439	10,299	12,550
Johns Hill	25,326	11,759	6,312	30,773
Middle Schools				
Thomas Jefferson	34,013	17,036	20,807	30,242
Stephen Decatur	13,466	18,244	19,262	12,448
Convenience Funds	78,452	136,859	112,749	102,562
Scholarship Funds	<u>106,880</u>	<u>2,905</u>	<u>4,000</u>	<u>105,785</u>
Total	\$ <u>406,944</u>	\$ <u>345,040</u>	\$ <u>318,366</u>	\$ <u>433,618</u>
Cash Deposited in Hickory Point Bank & Trust	\$ 52,674			\$ 59,123
Investments	<u>354,270</u>			<u>374,495</u>
Total, as above	\$ <u>406,944</u>			\$ <u>433,618</u>

Decatur School District No. 61
High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Dwight D. Eisenhower High School	\$ 44,818	\$ 31,187	\$ 40,097	\$ 35,908
Douglas MacArthur High School	78,581	59,872	60,905	77,548
Phoenix Alternative School	<u>581</u>	<u>6</u>	<u>587</u>	<u>—</u>
Total	\$ <u>123,980</u>	\$ <u>91,065</u>	\$ <u>101,589</u>	\$ <u>113,456</u>
Cash Deposited in Hickory Point Bank & Trust Investments	\$ 16,048			\$ 15,470
	<u>107,932</u>			<u>97,986</u>
Total, as above	\$ <u>123,980</u>			\$ <u>113,456</u>

Decatur School District No. 61
Phoenix Alternative School
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
DPS Foundation	\$ 394	\$ —	\$ 394	\$ —
Interest income	15	6	21	—
Library Fines	136	(136)	—	—
Student/Staff	1	136	137	—
Teen Moms	<u>35</u>	<u>—</u>	<u>35</u>	<u>—</u>
Total	\$ <u>581</u>	\$ <u>6</u>	\$ <u>587</u>	\$ <u>—</u>

Decatur School District No. 61
Dwight D. Eisenhower High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Academic Bowl Team	\$ 99	\$ —	\$ 70	\$ 29
American Field Service	292	—	—	292
Art Club	373	—	—	373
Athletic Director	948	1,391	1,818	521
Band	139	—	—	139
Bond Account	—	—	—	—
Boys' Basketball Fund	3,499	5,900	5,737	3,662
Buttons, Inc.	685	44	672	57
Choir Fund	502	—	125	377
Class of 2015	340	—	185	155
Class of 2018	270	—	—	270
Class of 2019	2,124	563	1,968	719
Class of 2020	506	490	45	951
Class of 2021	206	765	820	151
Class of 2022	—	301	—	301
Cross Categorical	—	518	353	165
Drama Club	707	—	—	707
DPS Foundation	2,513	4,469	6,133	849
Football Club	681	(681)	—	—
Girls' Softball	232	(232)	—	—
A Gray Memorial	660	—	—	660
Guidance	64	—	—	64
Home Economics Club	291	—	—	291
Industrial Tech	935	—	—	935
Interest Income	787	790	—	1,577
Library Fines	1,118	6,452	1,928	5,642
Life Skills	423	36	175	284
National Honor Society	148	280	78	350
Operation Calculus	834	—	792	42
Pantherama	3,188	650	3,188	650
PE Uniforms	466	—	—	466
Principal's Office Fund	3,149	1,552	4,048	653
Robotics	3,645	1,200	1,945	2,900
Secretary Staff	29	—	—	29
Science	390	189	350	229
Soccer	402	(402)	—	—
Spanish Club	117	—	—	117
Staff Welfare Fund	584	60	—	644
Stage Fund	3,327	5,251	4,762	3,816
Student Council	7,625	1,017	3,908	4,734
Talent Show	1,806	—	—	1,806
Testing Fund – Guidance Dept.	489	584	997	76
Video Productions	225	—	—	225
Total	\$ 44,818	\$ 31,187	\$ 40,097	\$ 35,908

Decatur School District No. 61
Douglas MacArthur High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Athletic Director				
Discretionary	\$ 7,924	\$ 2,834	\$ 6,873	\$ 3,885
Band	3,013	5,919	5,723	3,209
Baseball	2,050	3,408	1,290	4,168
Bowling	2,122	—	1,678	444
Boys Basketball	1,806	5,253	2,403	4,656
Boys Track	82	—	—	82
Chemistry	97	—	—	97
Cheerleading	—	80	—	80
Class of 2018	3,568	—	—	3,568
Class of 2019	338	19	—	357
Class of 2020	375	—	—	375
Class of 2021	175	—	—	175
Cross Country	1,683	2,730	1,850	2,563
Choir	486	—	—	486
Drama	1,212	1,896	1,445	1,663
DPS Foundation	295	3,866	3,584	577
Essential Skills	274	—	—	274
Faculty Fund	21	494	405	110
Faculty Social Committee	102	50	122	30
Fashion Hour Club	716	200	—	916
Food Class	250	156	241	165
Football	1,032	4,898	1,957	3,973
FBLA (Future Business Leaders of America)	2,275	—	—	2,275
Girls Basketball	409	7,323	6,901	831
Girls Softball	4,301	250	198	4,353
Girls Track	150	—	—	150
Girls Volleyball	2,366	100	100	2,366
National Honor Society	767	613	417	963
Interest Income	1,347	1,535	577	2,305
IJAG	10	—	—	10
Library Fines	300	6,930	6,882	348
Life Skills	370	1,000	704	666
Life Skills Athletics	59	—	—	59
Office/School Community Fund	351	143	257	237
Office Pop Fund	176	—	—	176
Orchestra/Music	1,512	—	—	1,512
PE	918	40	—	958
Pepsi	275	—	—	275
Principal Achievement	1,702	1,098	1,706	1,094
Prom	9,014	894	1,277	8,631

Decatur School District No. 61
Douglas MacArthur High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
(Continued)				
Robotics Team	\$ 3,752	\$ 1,200	\$ 1,088	\$ 3,864
Scholastic Bowl	—	1,075	888	187
School Store	2,345	—	1,212	1,133
Soccer	1,049	—	208	841
Spanish Club	598	—	—	598
Student Council	7,255	3,431	2,361	8,325
Wrestling	1,607	100	427	1,280
Yearbook	<u>8,052</u>	<u>2,337</u>	<u>8,131</u>	<u>2,258</u>
Total	\$ <u>78,581</u>	\$ <u>59,872</u>	\$ <u>60,905</u>	\$ <u>77,548</u>

Decatur School District No. 61
Statement of Per Capita Cost and Reimbursable Cost for Tuition
(Unaudited)
Year Ended June 30, 2019

Average Daily Attendance 7,275.40

Computations of Per Capital Cost

Operating Disbursements	
Educational Fund	\$ 89,610,589
Operations and Maintenance Fund	6,399,196
Debt Service Fund	7,534,157
Transportation Fund	6,326,237
Illinois Municipal Retirement/Social Security Fund	4,188,245
Tort Immunity/Judgment	<u>2,384,457</u>
 Total	 116,442,881
 Less expenses not applicable	 <u>(18,451,973)</u>
 Net Operating Disbursements	 97,990,908

Operating Expense Per Student \$ 13,468.80

Computation of Reimbursement Cost of Tuition

Revenue from governmental divisions and others for special programs	<u>22,731,272</u>
	75,259,636
Depreciation allowable	<u>3,180,195</u>
 Net cost for tuition purposes	 <u>78,439,831</u>

Reimbursable Cost for Tuition Per Student \$ 10,781.51

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, 2019. 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 \$5,368,775 in federal awards, which were not included in the District's schedule of expenditures of federal awards for the year ended June 30, 2019. 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.

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, 2019.

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, LLP

Decatur, Illinois
October 15, 2019

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/17 – 6/30/18
U.S. Department of Education			
Pass Through Illinois State Board of Education			
IASA – Title I – Low Income	84.010A	18-4300-00 19-4300-00	\$ 5,561,018 —
IASA – Title I – Low Income – Neg. & Del. Private Institutions	84.010A	18-4305-00 19-4305-00	76,742 —
Title I – School Improvement & Accountability Total CFDA #84.010A	84.010A	19-4331-19	— <u>5,637,760</u>
ESEA – Title II – Teacher Quality Total CFDA #84.367A	84.367A	18-4932-00 19-4932-00	605,770 <u>605,770</u>
Math and Science Partnership Total CFDA #84.366	84.366	18-4936-7B	<u>73,659</u> <u>73,659</u>
Preschool Expansion Grant Total CFDA #84.419B	84.419B	18-4902-00 19-4902-00	546,020 <u>546,020</u>
LIPLEP – Title III – Language Inst. Program Total CFDA #84.365A	84.365A	18-4909-00 19-4909-00	7,580 <u>7,580</u>
IEP – Title III – Immigrant Education Program Total CFDA #84.365A	84.365A	18-4905-00 19-4905-00	— <u>—</u> <u>7,580</u>
Pass Through Macon Piatt Regional Office of Education			
CTE – Perkins – Secondary Total CFDA #84.173A	84.048A	V048A160013	— <u>—</u>
Pass Through Illinois State University			
Urban Center Total CFDA #84.336S	84.336S	U336S140070-17	<u>50,000</u> <u>50,000</u>
Pass Through Macon-Piatt Special Education District			
IDEA – Preschool Flow-Through Total CFDA #84.173A	84.173A	19-4600-00	— <u>—</u>
IDEA – Flow-Through Total CFDA #84.027A	84.027A	19-4620-00	— <u>—</u>
Total U.S. Department of Education			<u>6,920,789</u>

Receipts 7/1/18 – 6/30/19	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Disbursements 7/1/18 – 6/30/19	Passed Through to Subrecipients 7/1/18 – 6/30/19	Obligations/ Encumbrances	Final Status	Budget
\$ 1,248,606 5,809,630	\$ 6,416,771 —	\$ 203,427 —	\$ 700,276 6,100,472	\$ 34,350 187,224	\$ — —	\$ 7,117,047 6,100,472	\$ 7,507,426 7,441,573
14,572 90,042	91,314 —	— —	— 103,231	— —	— —	91,314 103,231	137,197 128,552
<u>464,295</u> <u>7,627,145</u>	<u>—</u> <u>6,508,085</u>	<u>—</u> <u>203,427</u>	<u>718,880</u> <u>7,622,859</u>	<u>13,200</u> <u>234,774</u>	<u>—</u> <u>—</u>	<u>718,880</u> <u>14,130,944</u>	<u>1,779,808</u> <u>16,994,556</u>
227,423 475,619 703,042	751,199 — 751,199	6,766 — 6,766	81,994 505,981 587,975	— 6,000 6,000	— — —	833,193 505,981 1,339,174	1,065,924 914,416 1,980,340
<u>164,258</u> <u>164,258</u>	<u>121,976</u> <u>121,976</u>	<u>—</u> <u>—</u>	<u>115,941</u> <u>115,941</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>237,917</u> <u>237,917</u>	<u>250,000</u> <u>250,000</u>
111,850 515,875 627,725	594,577 — 594,577	— — —	63,293 546,739 610,032	— — —	— — —	657,870 546,739 1,204,609	738,998 738,998 1,477,996
7,844 4,956	9,677 —	— —	5,747 18,160	— —	— —	15,424 18,160	25,992 27,568
8,530 699 22,029	— — 9,677	— — —	8,530 5,141 37,578	— — —	— — —	8,530 5,141 47,255	8,540 5,860 67,960
<u>947</u> <u>947</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>947</u> <u>947</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>947</u> <u>947</u>	<u>N/A</u> <u>N/A</u>
<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>46,639</u> <u>46,639</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>46,639</u> <u>46,639</u>	<u>50,000</u> <u>50,000</u>
<u>104,448</u> <u>104,448</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>104,448</u> <u>104,448</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>104,448</u> <u>104,448</u>	<u>N/A</u> <u>N/A</u>
<u>1,836,587</u> <u>1,836,587</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>1,836,587</u> <u>1,836,587</u>	<u>—</u> <u>—</u>	<u>—</u> <u>—</u>	<u>1,836,587</u> <u>1,836,587</u>	<u>N/A</u> <u>N/A</u>
<u>11,086,181</u>	<u>7,985,514</u>	<u>210,193</u>	<u>10,963,006</u>	<u>240,774</u>	<u>—</u>	<u>18,948,520</u>	<u>20,820,852</u>

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/17 – 6/30/18
(Continued)			
U.S. Department of Agriculture			
Pass Through Illinois State Board of Education			
Commodities (Non-Cash)	10.555	N/A	\$ —
Commodities (D.D. Fruits and Vegetables)		N/A	—
School Lunch, Regular, Free and Reduced		18-4210-00	2,338,908
		19-4210-00	—
Total CFDA #10.555			<u>2,338,908</u>
School Breakfast	10.553	18-4220-00	1,322,328
		19-4220-00	—
Total CFDA #10.553			<u>1,322,328</u>
Total Child Nutrition Cluster			<u>3,661,236</u>
Child and Adult Care Food Program	10.558	18-4226-00	48,354
		19-4226-00	—
Total CFDA #10.558			<u>48,354</u>
Fresh Fruit and Vegetable Program	10.582	18-4240-00	—
		19-4240-00	—
Total CFDA #10.582			<u>—</u>
Total U.S. Department of Agriculture			<u>3,709,590</u>
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	—
Total CFDA #93.070			<u>—</u>
Total Centers for Disease Control and Prevention			<u>—</u>
U.S. Department of Health and Human Services			
Pass Through Illinois Department of Human			
Services			
MIECHVP – Maternal, Infant and Early Childhood			
Home Visiting Grant	93.505	FCSUVS04095	109,966
Total CFDA #93.505			<u>109,966</u>
Pass Through Illinois Department of Healthcare and			
Family Services			
Pass Through Peoria Public Schools			
Medicaid – Administrative Outreach	93.778	18-4991-00	101,005
		19-4991-00	—
Total CFDA #93.778			<u>101,005</u>

Receipts 7/1/18 – 6/30/19	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Disbursements 7/1/18 – 6/30/19	Passed Through to Subrecipients 7/1/18 – 6/30/19	Obligations/ Encumbrances	Final Status	Budget
\$ 239,050	\$ —	\$ —	\$ 239,050	\$ —	\$ —	\$ 239,050	\$ N/A
89,997	—	—	89,997	—	—	89,997	N/A
741,811	2,637,068	—	443,651	—	—	3,080,719	N/A
<u>2,344,286</u>	<u>—</u>	<u>—</u>	<u>2,644,180</u>	<u>—</u>	<u>—</u>	<u>2,644,180</u>	<u>N/A</u>
<u>3,415,144</u>	<u>2,637,068</u>	<u>—</u>	<u>3,416,878</u>	<u>—</u>	<u>—</u>	<u>6,053,946</u>	<u>N/A</u>
512,262	1,496,232	—	338,358	—	—	1,834,590	N/A
<u>1,316,631</u>	<u>—</u>	<u>—</u>	<u>1,496,688</u>	<u>—</u>	<u>—</u>	<u>1,496,688</u>	<u>N/A</u>
<u>1,828,893</u>	<u>1,496,232</u>	<u>—</u>	<u>1,835,046</u>	<u>—</u>	<u>—</u>	<u>3,331,278</u>	<u>N/A</u>
<u>5,244,037</u>	<u>4,133,300</u>	<u>—</u>	<u>5,251,924</u>	<u>—</u>	<u>—</u>	<u>9,385,224</u>	<u>N/A</u>
8,856	48,354	—	8,856	—	—	57,210	N/A
<u>59,763</u>	<u>—</u>	<u>—</u>	<u>67,314</u>	<u>—</u>	<u>—</u>	<u>67,314</u>	<u>N/A</u>
<u>68,619</u>	<u>48,354</u>	<u>—</u>	<u>76,170</u>	<u>—</u>	<u>—</u>	<u>124,524</u>	<u>N/A</u>
—	—	—	—	—	—	—	N/A
<u>9,825</u>	<u>—</u>	<u>—</u>	<u>11,376</u>	<u>—</u>	<u>—</u>	<u>11,376</u>	<u>N/A</u>
<u>9,825</u>	<u>—</u>	<u>—</u>	<u>11,376</u>	<u>—</u>	<u>—</u>	<u>11,376</u>	<u>N/A</u>
<u>5,322,481</u>	<u>4,181,654</u>	<u>—</u>	<u>5,339,470</u>	<u>—</u>	<u>—</u>	<u>9,521,124</u>	<u>N/A</u>
1,097	—	—	1,046	—	—	1,046	N/A
<u>1,097</u>	<u>—</u>	<u>—</u>	<u>1,046</u>	<u>—</u>	<u>—</u>	<u>1,046</u>	<u>N/A</u>
<u>1,097</u>	<u>—</u>	<u>—</u>	<u>1,046</u>	<u>—</u>	<u>—</u>	<u>1,046</u>	<u>N/A</u>
3,558	113,524	—	—	—	—	113,524	N/A
<u>3,558</u>	<u>113,524</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>113,524</u>	<u>N/A</u>
40,253	101,005	—	40,253	—	—	141,258 ⁽¹⁾	N/A
<u>102,160</u>	<u>—</u>	<u>—</u>	<u>143,902</u>	<u>—</u>	<u>—</u>	<u>143,902⁽²⁾</u>	<u>N/A</u>
<u>142,413</u>	<u>101,005</u>	<u>—</u>	<u>184,155</u>	<u>—</u>	<u>—</u>	<u>285,160</u>	<u>N/A</u>

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/17 – 6/30/18
(Continued)			
Pass Through Illinois State Board of Education			
SAMHSA – IL – AWARE	93.243	18-4999-AW	\$ 195,315
		19-4999-AW	<u>—</u>
Total CFDA #93.243			<u>195,315</u>
Total U.S. Department of Health and Human Services			<u>406,286</u>
U.S. Institute of Museum and Library Services			
Pass Through Illinois State Library			
Bridging the Gap	45.31	19-5316-BTB	<u>4,999</u>
Total CFDA #45.31			<u>4,999</u>
Total U.S. Institute of Museum and Library Services			<u>4,999</u>
Total Federal Awards			<u>\$ 11,041,664</u>

(1) Local Match \$3,724,369

(2) Local Match \$4,299,863

Receipts 7/1/18 – 6/30/19	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Disbursements 7/1/18 – 6/30/19	Passed Through to Subrecipients 7/1/18 – 6/30/19	Obligations/ Encumbrances	Final Status	Budget
\$ 116,365	\$ 226,425	\$ —	\$ 85,255	\$ —	\$ —	\$ 311,680	\$ 459,388
<u>199,791</u>	<u>—</u>	<u>—</u>	<u>237,981</u>	<u>—</u>	<u>—</u>	<u>237,981</u>	<u>459,388</u>
<u>316,156</u>	<u>226,425</u>	<u>—</u>	<u>323,236</u>	<u>—</u>	<u>—</u>	<u>549,661</u>	<u>918,776</u>
<u>462,127</u>	<u>440,954</u>	<u>—</u>	<u>507,391</u>	<u>—</u>	<u>—</u>	<u>948,345</u>	<u>918,776</u>
<u>(5)</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>4,999</u>
<u>(5)</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>4,999</u>
<u>(5)</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>—</u>	<u>—</u>	<u>4,994</u>	<u>4,999</u>
<u>\$ 16,871,881</u>	<u>\$ 12,608,122</u>	<u>\$ 210,193</u>	<u>\$ 16,815,907</u>	<u>\$ 240,774</u>	<u>\$ —</u>	<u>\$ 29,424,029</u>	<u>\$ 21,744,627</u>

Decatur School District No. 61
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

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, 2019. 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.

Decatur School District No. 61
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:
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

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:
Significant deficiency(ies)? ☐ Yes ☒ None reported
Material weakness(es)? ☐ Yes ☒ No

5. The opinion expressed in the independent auditor's report on compliance for major federal award programs was:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)? ☐ Yes ☒ No

Decatur School District No. 61
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

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 was \$750,000.

9. The District qualified as a low-risk auditee? ☒ Yes ☐ No

Decatur School District No. 61
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Findings Required to be Reported by *Government Auditing Standards*

**Reference
Number**

Finding

No matters are reportable.

Decatur School District No. 61
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Findings Required to be Reported by the Uniform Guidance

**Reference
Number**

Finding

No matters are reportable.

Decatur School District No. 61
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019

Reference Number	Summary of Finding	Status
No matters are reportable.		

Due to ROE on Tuesday, October 15th
Due to ISBE on Friday, November 15th
SD/JA19

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

**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2019

☒ School District
☐ Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 39-055-0610-25				Name of Auditing Firm: BKD, LLP	
County Name: Macon				Name of Audit Manager: Heather Powell	
Name of School District/Joint Agreement: Decatur Public School District No. 61		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE.</u> Click on the Link to Submit: Send ISBE a File <div style="color: red; text-align: center;">0</div>		Address: 225 North Water St.	
Address: 101 W. Cerro Gordo Street				City: Decatur State: IL Zip Code: 62523	
City: Decatur				Phone Number: 217 429-2411 Fax Number: 217 429-6109	
Email Address: tcovault@dps61.org				IL License Number (9 digit): 066-003844 Expiration Date: 11/30/2021	
Zip Code: 62523				Email Address: hpowell@bkd.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Dr. Paul Fregeau		Township Treasurer Name (type or print)		Regional Superintendent/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 (05/19-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 \(Part 100\)](#)

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

Independent Auditor's Report on Financial Statements and Supplementary Information

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

Report on the Financial Statements

We have audited the accompanying basic financial statements and related notes of Decatur School District No. 61 (District), Decatur, Illinois, as of and for the year ended June 30, 2019, 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, 2019, 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, 2019 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, 2019, 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 October 15, 2019, on our consideration of Decatur School District No. 61's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BKD, LLP

Decatur, Illinois
October 15, 2019

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

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, 2019, and have issued our report thereon dated October 15, 2019, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting and omit certain component units required to be included under generally accepted accounting principles as stated in our report. However, the basic financial statements were found to be fairly stated on the cash basis of accounting, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Purpose of this Report

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

BKD, LLP

Decatur, Illinois
October 15, 2019

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

Nature of Operations

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

The Financial Reporting Entity

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

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

Macon-Piatt Special Education District

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

Decatur Public Schools Foundation

Decatur Public Schools Foundation
601 North Church
Decatur, Illinois 62523

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Condensed Financial Statements – Omitted Component Units

Statement of Assets, Liabilities and Net Assets/Position
Arising from Cash Transactions
June 30, 2019

	Macon-Piatt Special Education District
Assets	
Cash	\$ 227
Investments	4,012,314
Equipment	<u>46,108</u>
	<u><u>\$ 4,058,649</u></u>
Liabilities and Net Assets/Position	
Due to organizations	\$ 1,667
Investment in fixed assets	46,108
Net assets/position arising from cash transactions	<u>4,010,874</u>
	<u><u>\$ 4,058,649</u></u>

Statement of Financial Position
June 30, 2019

	Decatur Public Schools Foundation
Assets	
Cash and cash equivalents	\$ 1,433,337
Investments	705,214
Other assets	<u>76,401</u>
	<u><u>\$ 2,214,952</u></u>
Liabilities and Net Assets/Position	
Other liabilities	\$ 84,765
Net assets without donor restrictions	847,639
Net assets with donor restrictions	<u>1,282,548</u>
	<u><u>\$ 2,214,952</u></u>

Decatur School District No. 61
Notes to Financial Statements
June 30, 2019

Statement of Operating Receipts, Operating
Disbursements, and Changes in Net Assets/Position
June 30, 2019

	Macon-Piatt Special Education District
Operating receipts	\$ 21,563,694
Operating disbursements	<u>21,448,293</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	115,401
Net assets/position arising from cash transactions, beginning of year	<u>3,943,248</u>
Net assets/position arising from cash transactions, end of year	\$ <u><u>4,058,649</u></u>

Statement of Activities
June 30, 2019

	Decatur Public Schools Foundation
Revenues, gains and other support	\$ 777,520
Expenses	<u>1,107,135</u>
Change in net assets	(329,615)
Net assets, beginning of year	<u>2,459,802</u>
Net assets, end of year	\$ <u><u>2,130,187</u></u>

Basis of Presentation – Fund Accounting

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds. The financial statements, which focus on the measurement of spending and the determination of changes in financial position rather than upon net income determination, reflect cash-basis accounting.

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

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

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

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

The Fire Prevention and Safety Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

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

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

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, inventories totaling \$129,721 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 \$27,666.

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, 2019, 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, 2019, 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 \$1,146,725. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,357,755. 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, \$1,348,705, of this Fund's equity represents the excess of cumulative revenue over cumulative expenditures which is restricted for use in future food service program expenditures. This balance is included in the financial statements as reserved in the Educational Fund.

8. Workers Compensation

The District has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. For the year ended June 30, 2019, accident claims of \$721,146 were paid with \$1,443,870 of actuarially-determined incurred but not reported claims. At June 30, 2019, \$1,443,870 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims. This balance is included in the financial statements as reserved in the Tort Immunity/Judgment Fund.

Committed Fund Balance

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

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

By Board action, the District has committed to performing \$1,965,757 in construction projects during the next fiscal year. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund (\$214,381) and the Capital Projects Fund (\$1,751,376).

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2019, the total amount of unpaid vacation time for services performed amounted to \$714,114. These balances are included in the financial statements as unreserved in the Educational Fund (\$505,827), Operation and Maintenance Fund (\$197,923), Tort Immunity/Judgment Fund (\$5,857) and Transportation Fund (\$4,507).

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2019, the total obligations net of balance in leasing levy, under the agreement amounted to \$919,320. This balance is included in the financial statements as unreserved in the Educational Fund.

The District entered into a lease for iPad high school refresh technology. The District will pay the full lease amount of \$1,041,460 upfront in July 2019. This amount is 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.

Fund	Accounting Principles Generally Accepted in the United States of America					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$ 129,721	\$ 1,376,371	\$ 2,466,607	\$ —	\$ 10,402,144	\$ 1,376,731	\$ 12,998,112
Operations and Maintenance	—	—	412,304	—	878,542	—	1,290,846
Debt Service	—	1,767,936	—	—	—	—	1,767,936
Transportation	—	2,012,593	4,507	—	—	—	2,017,100
Municipal Retirement	—	2,731,794	—	—	—	1,585,068	1,146,726
Capital Projects	—	1,147,294	1,751,376	—	—	—	2,898,672
Working Cash	—	—	—	—	4,841,191	—	4,841,191
Tort Liability	—	2,458,817	5,857	—	—	1,443,870	1,020,804
Fire Prevention and Safety	—	3,631,827	—	—	—	—	3,631,827

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 25, 2018.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

Investments

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

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

General Fixed Assets

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 \$3,149,180 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$73,425,914. 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 governments' deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

At June 30, 2019, the District's deposits were included in a common bank account where all deposits were insured or collateralized with the exception of approximately \$58,000. The Foundation's cash accounts exceeded federally insured limits by approximately \$1,261,000.

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, 2019, 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, 2019 are held by the counterparties in the District's name.

Credit Risk

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

Concentration of Credit Risk

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2019 are as follows:

	<u>2019</u>
Carrying value	
Deposits	\$ 987,154
Investments	<u>40,066,557</u>
	<u>\$ 41,053,711</u>
Included in the following statement of net assets captions	
Cash	\$ 987,154
Investments	<u>40,066,557</u>
	<u>\$ 41,053,711</u>
Investments owned at June 30, 2019 consisted of:	
Busey Bank	\$ 481,554
Illinois School District Liquid Asset Fund Plus	<u>39,585,003</u>
	<u>\$ 40,066,557</u>

Investment Income

Investment income for the year ended June 30, 2019 consisted of:

Interest income	\$ <u>1,049,445</u>
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Note 3: Property Taxes

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

	Maximum Rate	Actual Rate		
		2016 Levy	2017 Levy	2016 Levy
Educational Fund	2.5700	2.5700	2.57000	2.57000
Operations and Maintenance Fund	.50000	.5000	.50000	.50000
Debt Services Fund	None	.4458	.44027	.43504
Transportation Fund	.20000	.2000	.20000	.20000
Illinois Municipal Retirement Fund	None	.2148	.37083	.34150
Fire Prevention and Safety Fund	.05000	.0500	.05000	.05000
Tort Immunity	None	.4313	.40520	.40025
Special Education	.04000	.0400	.04000	.04000
Social Security	None	.3578	.20533	.22772
Lease Facilities	.05000	.0500	.05000	.05000
Working Cash Fund	.05000	<u>.0500</u>	<u>.05000</u>	<u>.05000</u>
Total		<u>4.9097</u>	<u>4.88163</u>	<u>4.86451</u>

Current year tax receipts include tax collections of the 2017 tax levy.

Note 4: Common Bank Account

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2018	Additions	Deletions	Balance, June 30, 2019
Land	\$ 1,979,076	\$ —	\$ —	\$ 1,979,076
Buildings and improvements	152,136,305	624,950	—	152,761,255
Land improvements	2,592,895	3,632	—	2,596,527
Equipment	33,851,885	439,123	—	34,291,008
	188,581,085	1,067,705	—	189,648,790
	\$ 190,560,161	\$ 1,067,705	\$ —	\$ 191,627,866

Note 6: Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2019.

Bonds payable at July 1, 2018	\$ 81,259,000
Bonds retired	<u>3,819,000</u>
Bonds payable at June 30, 2019	\$ <u>77,440,000</u>

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Bonds payable at June 30, 2019, are comprised of the following issues:

2011 General Obligation Bonds (Alternative Revenue Source) due in annual installments varying from \$900,000 to \$5,450,000 from 2013 to 2042; interest rates varying from 2.0 percent to 5.25 percent. \$63,600,000 is outstanding as of June 30, 2019, of which \$1,305,000 is due within one year.

2011 QZAB Series Bonds (Alternate Revenue Source) due in annual installments varying from \$100,000 to \$1,080,000 from 2021 to 2029; the interest rate is 2.25 percent. \$4,675,000 is outstanding as of June 30, 2019, of which nothing is due within one year.

2013 Series A and B General Obligation/Working Cash Bonds due in annual installments varying from \$530,000 to \$1,850,000 from 2018 to 2023; interest rates varying from 3.65 percent to 4.60 percent. 8,050,000 is outstanding as of June 30, 2019, of which \$1,580,000 is due within one year.

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

The annual requirements to amortize all debt outstanding at June 30, 2019, including interest payments of \$48,732,424 are as follows:

	Bonds	Interest	Total
2020	\$ 4,000,000	\$ 2,007,792	\$ 6,007,792
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,818	6,591,818
2023	3,440,000	3,226,181	6,666,181
2024	2,915,000	3,080,669	5,995,669
2025-2029	10,510,000	14,015,013	24,525,013
2030-2034	14,560,000	11,240,068	25,800,068
2035-2039	20,220,000	6,898,956	27,118,956
2040-2042	<u>15,475,000</u>	<u>1,458,262</u>	<u>16,933,262</u>
Total	<u>\$ 77,440,000</u>	<u>\$ 48,732,424</u>	<u>\$ 126,172,424</u>

The District has a legal debt margin of \$85,018,352 based on the 2018 assessed valuation of \$682,488,061.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Note 7: Retirement Commitments

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

Illinois Municipal Retirement Fund (IMRF)

Plan Description

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

Benefits Provided

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

The employees covered by the Plan at December 31, 2018 are:

Inactive employees or beneficiaries currently receiving benefits	682
Inactive employees entitled to but not yet receiving benefits	355
Active employees	<u>569</u>
	<u><u>1,606</u></u>

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 2018 was 11.71 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, 2018, employees contributed \$919,877 and the District contributed \$2,764,534 to the IMRF Plan. The District recognized \$2,157,207 in expenses under the modified cash basis for the year ended June 30, 2019.

Teachers' Retirement System of the State of Illinois

Plan Description

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

TRS issues a publically available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2018>; 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. Disability and death benefits are also provided.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. 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, 2019, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,605,563 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute .58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019 were \$251,810.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$2,380,285 were paid from federal and special trust funds that required employer contributions of \$234,458.

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, 2019, the employer paid \$8,241 to TRS for employer contributions due on salary increases in excess of 6 percent and \$9,978 for sick leave days granted in excess of the normal annual allotment.

Note 8: Transportation Agreement

The District has contracted its transportation needs with an outside vendor under an agreement which expires July 31, 2020. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2019 under the agreement were \$6,038,160.

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, 2019 were:

2020	\$	315,662
2021		315,662
2022		<u>315,662</u>
	\$	<u>946,986</u>

Lease expenditures disbursed for these agreements for the year ended June 30, 2019 were \$315,662.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 12: Postemployment Benefit Plan

The District provides postemployment benefits other than pensions (OPEB) to its retirees under two separate defined benefit OPEB plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report items related to OPEB, except for OPEB expense, in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* do not apply to the District. However, limited footnote disclosure is required under GASB 75, which was adopted by the District for the year ended June 30, 2019, 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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2018. The District will contract for another valuation in fiscal year 2020.

Benefits Provided

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

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

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

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

Teacher Health Insurance Security Fund

Plan Description

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 .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.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$460,952 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$343,644 for the year ended June 30, 2019.

The OPEB plan contributions for the two plans were \$804,236 for the teacher health insurance plan and \$221,198 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 5 percent of these employees expire within the next year.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 \$5,351,844 from this tax during the year ended June 30, 2019, which has been budgeted to address current and future building improvement needs.

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**

Decatur School District No. 61
Statement of Activity Funds
Summary of Cash Receipts and Disbursements
Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Elementary and Junior				
High Schools	\$ 406,944	\$ 345,040	\$ 318,366	\$ 433,618
High Schools	<u>123,980</u>	<u>91,065</u>	<u>101,589</u>	<u>113,456</u>
Total	\$ <u>530,924</u>	\$ <u>436,105</u>	\$ <u>419,955</u>	\$ <u>547,074</u>

Balance represents cash plus investments.

Decatur School District No. 61
Annual Financial Report — Supplemental Information
Year-Ended June 30, 2019

CSFA #	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ —	\$ 184,155	\$ —	\$ 184,155
586-00-1581	Agricultural Education – Three Circles Grant (SAE & FFA)	35,505	—	—	35,505
586-00-2088	ISBE Grant Program Expenditures	5,080,300	323,236	—	5,403,536
586-10-0546	Driver Education	—	—	—	—
586-13-0542	Truants' Alternative and Optional Education Program	90,197	—	—	90,197
586-14-0869	Preschool Development Grant – Expansion Grant	—	610,032	—	610,032
586-18-0406	School Breakfast Program	—	3,087,831	—	3,087,831
586-18-0407	National School Lunch Program	—	1,835,046	—	1,835,046
586-18-0409	Child and Adult Care Food Program	—	76,170	—	76,170
586-18-0428	English Language Acquisition State Grants	—	37,578	—	37,578
586-18-0485	Substance Abuse & Mental Health Services	—	—	—	—
586-18-0520	Early Childhood Block Grant – Prevention Initiative for Birth to Age 3 Years	70,839	—	—	70,839
586-18-0868	Early Childhood Block Grant – Preschool for All Children Ages 3 to 5 years	1,594,191	—	—	1,594,191
586-44-0414	Title I Grants to Local Educational Agencies	—	6,800,748	—	6,800,748
586-44-0416	Title I State Agency Program for Neglected and Delinquent Children and Youth	—	103,231	—	103,231
586-44-1082	Title I Grants to Local Education Agencies	—	718,880	—	718,880
586-47-0429	NCLB Title II – Mathematics and Science Partnerships	—	115,941	—	115,941
586-47-0430	Improving Teacher Quality State Grants	—	587,975	—	587,975
586-57-0420	Special Education – Preschool Grants	—	104,448	—	104,448
586-64-0417	Special Education – Grants to States	—	1,836,587	—	1,836,587
586-84-1531	Health Community Investment	161,283	—	—	161,283
	Other grant programs and activities	—	394,049	547,087	941,136
	All other costs not allocated	—	—	92,664,886	92,664,886
		<u>\$ 7,032,315</u>	<u>\$ 16,815,907</u>	<u>\$ 93,211,973</u>	<u>\$ 117,060,195</u>

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						0

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

BKD, LLP

Name of Audit Firm (print)

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

BKD, LLP
Signature

10/15/19
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2018			Equalized Assessed Valuation (EAV):			682,488,061						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.025700		+ 0.005000		+ 0.002000		= 0.032700		0.005000				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	104,623,375		102,336,022		2,287,353		22,523,620						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		94,183,352										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		77,440,000								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

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

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	22,523,620.00	0.215	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	104,623,375.00		Value	1.05
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	102,336,022.00	0.978	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	104,623,375.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	27,011,734.00	95.02	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	284,266.73		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	18,969,755.66		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		77,440,000.00	17.77	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		94,183,352.42		Value	0.10

Total Profile Score: 3.25 *

Estimated 2020 Financial Profile Designation: REVIEW

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,024	18,821	565	765,610	78,180	1,663	40,320	1,622	1,756
5	Investments	120	18,875,326	1,272,025	1,767,371	1,234,737	2,653,614	2,897,009	4,800,871	2,463,052	3,630,071
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	59								
10	Inventory	170	129,721								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190				16,753					
13	Total Current Assets		19,009,130	1,290,846	1,767,936	2,017,100	2,731,794	2,898,672	4,841,191	2,464,674	3,631,827
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	4,634,647								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		4,634,647	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	1,376,371				1,585,068			1,443,870	
39	Unreserved Fund Balance	730	12,998,112	1,290,846	1,767,936	2,017,100	1,146,726	2,898,672	4,841,191	1,020,804	3,631,827
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		19,009,130	1,290,846	1,767,936	2,017,100	2,731,794	2,898,672	4,841,191	2,464,674	3,631,827

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	L	M	N		
1				Account Groups			
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt		
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹		74,593				
5	Investments	120	472,481				
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		547,074				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220		1,979,076			
17	Building & Building Improvements	230		152,761,255			
18	Site Improvements & Infrastructure	240		2,596,527			
19	Capitalized Equipment	250		34,291,008			
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340				1,767,936	
22	Amount to be Provided for Payment on Long-Term Debt	350				75,672,064	
23	Total Capital Assets					191,627,866	77,440,000
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				547,074	
34	Total Current Liabilities					547,074	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			77,440,000		
37	Total Long-Term Liabilities					77,440,000	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets					191,627,866	
41	Total Liabilities and Fund Balance		547,074	191,627,866	77,440,000		

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, 2019

	A	B	C	D	E	F	G	H	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										
4	LOCAL SOURCES	1000	23,905,176	3,520,737	8,396,010	1,448,072	4,353,752	290,226	446,112	2,850,240	428,792
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	52,757,061	2,050,000	0	3,953,384	0	0	0	0	0
7	FEDERAL SOURCES	4000	16,437,045	0	0	105,788	0	0	0	0	0
8	Total Direct Receipts/Revenues		93,099,282	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	4,066,155								
10	Total Receipts/Revenues		97,165,437	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	47,579,242				1,630,175				
13	Support Services	2000	30,390,906	6,399,196		6,326,237	2,407,428	480,089		2,384,457	137,223
14	Community Services	3000	1,422,659	0		0	150,642				
15	Payments to Other Districts & Governmental Units	4000	10,217,782	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	7,534,157	0	0			0	0
17	Total Direct Disbursements/Expenditures		89,610,589	6,399,196	7,534,157	6,326,237	4,188,245	480,089		2,384,457	137,223
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	4,066,155	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		93,676,744	6,399,196	7,534,157	6,326,237	4,188,245	480,089		2,384,457	137,223
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,488,693	(828,459)	861,853	(818,993)	165,507	(189,863)	446,112	465,783	291,569
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	11,304	1,025							
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						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		11,304	1,025	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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, 2019

	A	B	C	D	E	F	G	H	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		11,304	1,025	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		3,499,997	(827,434)	861,853	(818,993)	165,507	(189,863)	446,112	465,783	291,569
79	Fund Balances - July 1, 2018		10,874,486	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									(1,706)	
81	Fund Balances - June 30, 2019		14,374,483	1,290,846	1,767,936	2,017,100	2,731,794	2,898,672	4,841,191	2,464,674	3,631,827

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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) ⁷		17,647,004	3,433,270	3,023,131	1,373,309	3,956,226		343,328	2,782,323	343,328
6	Leasing Purposes Levy ⁸	1130	343,328								
7	Special Education Purposes Levy	1140	274,663								
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		18,264,995	3,433,270	3,023,131	1,373,309	3,956,226	0	343,328	2,782,323	343,328
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	12,196	2,293	2,019	917	2,642		229	1,857	229
15	Payments from Local Housing Authorities	1220	10,319	1,940	1,708	776	2,235		194	1,572	194
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,353,455				303,279				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,375,970	4,233	3,727	1,693	308,156	0	423	3,429	423
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	15,636								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
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		15,636								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				10,138					
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	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
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					10,138					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	562,357	30,684	17,308	54,740	72,554	59,912	102,361	64,488	85,041
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		562,357	30,684	17,308	54,740	72,554	59,912	102,361	64,488	85,041
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	56,675								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	9,363								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		66,038								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	62,451								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	15,285								
82	Total District/School Activity Income		77,736	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	93,333								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	2,023								
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		95,356								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	311,587	52,250							
96	Contributions and Donations from Private Sources	1920	617,191			4,380	16,816				
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	177,625								
99	Refund of Prior Years' Expenditures	1950	139,636					30,314			
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	17,755								
102	Proceeds from Vendors' Contracts	1980		300				200,000			
103	School Facility Occupation Tax Proceeds	1983			5,351,844						
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	63,506								
107	Other Local Revenues (Describe & Itemize)	1999	119,788			3,812					
108	Total Other Revenue from Local Sources		1,447,088	52,550	5,351,844	8,192	16,816	230,314	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	23,905,176	3,520,737	8,396,010	1,448,072	4,353,752	290,226	446,112	2,850,240	428,792

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	49,399,999	2,050,000							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	7,834								
122	Total Unrestricted Grants-In-Aid		49,407,833	2,050,000	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	53,741								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	505,082								
129	Special Education - Orphanage - Summer Individual	3130	6,781								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		565,604	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	35,154								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		35,154	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
146	State Free Lunch & Breakfast	3360	110,702								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	85,110								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				2,536,655					
153	Transportation - Special Education	3510				1,275,521					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		3,812,176	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	92,335			320					
159	Early Childhood - Block Grant	3705	2,368,492			140,888					
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	91,831								
169	Total Restricted Grants-In-Aid		3,349,228	0	0	3,953,384	0	0	0	0	0
170	Total Receipts from State Sources	3000	52,757,061	2,050,000	0	3,953,384	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									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
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	3,086,097								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	1,828,893								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226	68,619								
196	Fresh Fruits & Vegetables	4240	9,825								
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		4,993,434				0				
199	TITLE I										
200	Title I - Low Income	4300	6,992,615			65,621					
201	Title I - Low Income - Neglected, Private	4305	104,614								
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	450,360			13,935					
204	Total Title I		7,547,589	0		79,556	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	104,448								
212	Fed - Spec Education - Preschool Discretionary	4605	1,836,587								
213	Fed - Spec Education - IDEA - Flow Through	4620									
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		1,941,035	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799	947								
221	Total CTE - Perkins		947	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, 2019**

	A	B	C	D	E	F	G	H	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	601,493			26,232					
255	Title III - Immigrant Education Program (IEP)	4905	9,229								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	12,800								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	703,042								
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	142,413								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	485,063								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		16,437,045	0	0	105,788	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	16,437,045	0	0	105,788	0	0	0	0	0
268	Total Direct Receipts/Revenues		93,099,282	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	20,156,129	6,330,965	322,202	2,213,550	41,429	10,954	13,557		29,088,786	29,898,921
6	Tuition Payment to Charter Schools	1115			3,292,595						3,292,595	3,300,000
7	Pre-K Programs	1125	1,338,763	447,860	10,886	129,924			16,046		1,943,479	2,175,893
8	Special Education Programs (Functions 1200-1220)	1200	4,546,154	1,231,731	66,249	101,710		44,903	10,417		6,001,164	5,891,740
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	3,281,388	1,130,549	170,681	423,467					5,006,085	4,679,733
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	108,563	23,864		8,690			1,989		143,106	100,370
14	Interscholastic Programs	1500	843,275	62,119	118,309	103,465	20,769	27,426			1,175,363	1,182,638
15	Summer School Programs	1600	53,232	798							54,030	43,650
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	108,871	1,603	48	4,289					114,811	127,200
18	Bilingual Programs	1800	211,314	71,886	3,300	27,488					313,988	335,325
19	Truant Alternative & Optional Programs	1900	275,376	62,462	14,769	92,280			948		445,835	546,390
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	30,923,065	9,363,837	3,999,039	3,104,863	62,198	83,283	42,957	0	47,579,242	48,281,860
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,429,975	404,240	11,759	4,695			1,833	2,500	1,855,002	1,875,414
37	Guidance Services	2120	1,038,170	283,194	952	1,559					1,323,875	1,304,040
38	Health Services	2130	735,345	276,470	5,001	12,873		161		1,068	1,030,918	1,140,996
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils (Describe & Itemize)	2190	405,375	124,253	37,284	21,763					588,675	508,300
42	Total Support Services - Pupils	2100	3,608,865	1,088,157	54,996	40,890	0	161	1,833	3,568	4,798,470	4,828,750
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	1,191,089	301,699	541,082	45,405		2,505	2,447		2,084,227	2,226,117
45	Educational Media Services	2220	997,001	300,861	68,490	52,814	4,100		2,959		1,426,225	1,641,032
46	Assessment & Testing	2230			82,359	37,190					119,549	194,017
47	Total Support Services - Instructional Staff	2200	2,188,090	602,560	691,931	135,409	4,100	2,505	5,406	0	3,630,001	4,061,166
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	12,000		525,857	53,464		54,248	160		645,729	613,766
50	Executive Administration Services	2320	702,907	122,280	4,449	27,251		5,834	320	11,860	874,901	868,760
51	Special Area Administration Services	2330	311,967	96,685	1,666	1,599					411,917	403,019
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	1,026,874	218,965	531,972	82,314	0	60,082	480	11,860	1,932,547	1,885,545

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	4,445,670	1,114,660	94,786	81,617	5,467	9,581	12,979	4,185	5,768,945	5,750,441
56	Other Support Services - School Admin (Describe & Itemize)	2490	294,879	107,242							402,121	400,165
57	Total Support Services - School Administration	2400	4,740,549	1,221,902	94,786	81,617	5,467	9,581	12,979	4,185	6,171,066	6,150,606
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	211,604	41,977	151	6,542		340			260,614	264,455
60	Fiscal Services	2520	477,656	89,178	310,013	8,683	5,531			1,113	892,174	926,540
61	Operation & Maintenance of Plant Services	2540	3,271,923	749,333	200,061	20,648				14,889	4,256,854	4,465,766
62	Pupil Transportation Services	2550	54,795	7,905						2,813	65,513	65,650
63	Food Services	2560	18,803		3,788,601	127,226	43,450	8,282	1,578		3,987,940	4,391,755
64	Internal Services	2570	434,127	65,690	325	33,010		278		2,450	535,880	495,335
65	Total Support Services - Business	2500	4,468,908	954,083	4,299,151	196,109	48,981	8,900	1,578	21,265	9,998,975	10,609,501
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	232,946	7,945	408,257	1,166		300			650,614	575,998
69	Information Services	2630	46,336	10,919	29,803	3,594		499	160		91,311	182,975
70	Staff Services	2640	388,316	89,812	67,099	33,541		18,229			596,997	694,435
71	Data Processing Services	2660	594,110	120,595	640,805	714,791	205,325		142,610	2,498	2,420,734	3,068,655
72	Total Support Services - Central	2600	1,261,708	229,271	1,145,964	753,092	205,325	19,028	142,770	2,498	3,759,656	4,522,063
73	Other Support Services (Describe & Itemize)	2900	62,267	37,924							100,191	72,345
74	Total Support Services	2000	17,357,261	4,352,862	6,818,800	1,289,431	263,873	100,257	165,046	43,376	30,390,906	32,129,976
75	COMMUNITY SERVICES (ED)	3000	928,959	173,366	263,333	48,609			8,392		1,422,659	1,984,145
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			19,125						19,125	50,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			46,370						46,370	42,957
84	Total Payments to Other Govt Units (In-State)	4100			65,495			0			65,495	92,957
85	Payments for Regular Programs - Tuition	4210					48,320				48,320	50,000
86	Payments for Special Education Programs - Tuition	4220					9,686,484				9,686,484	9,949,840
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240					389,700				389,700	523,800
89	Payments for Community College Programs - Tuition	4270					27,783				27,783	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					10,152,287				10,152,287	10,556,640
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		0				0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			65,495		10,152,287				10,217,782	10,649,597
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, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
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		49,209,285	13,890,065	11,146,667	4,442,903	326,071	10,335,827	216,395	43,376	89,610,589	93,045,578
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,488,693	
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			780	3,829					4,609	57,500
124	Operation & Maintenance of Plant Services	2540	2,316,034	482,544	569,023	2,836,511	95,210	2,562	89,958	2,745	6,394,587	5,800,750
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
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
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(828,459)	
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,712,295			3,712,295	3,715,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) ¹¹							3,819,000			3,819,000	3,819,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,862			2,862	5,000
172	Total Debt Services	5000				0		7,534,157			7,534,157	7,539,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures					0		7,534,157			7,534,157	7,539,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										861,853	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	127,259	14,925	6,138,884	15,041	24,504			5,624	6,326,237	6,882,287
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	127,259	14,925	6,138,884	15,041	24,504	0	0	5,624	6,326,237	6,882,287
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, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		127,259	14,925	6,138,884	15,041	24,504	0	0	5,624	6,326,237	6,882,287
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(818,993)	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		358,513							358,513	388,886
216	Pre-K Programs	1125		115,922							115,922	155,635
217	Special Education Programs (Functions 1200-1220)	1200		799,905							799,905	798,065
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		269,374							269,374	635,650
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		1,519							1,519	1,110
223	Interscholastic Programs	1500		63,203							63,203	56,405
224	Summer School Programs	1600		759							759	630
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		1,571							1,571	2,365
227	Bilingual Programs	1800		2,868							2,868	1,875
228	Truants' Alternative & Optional Programs	1900		16,541							16,541	18,325
229	Total Instruction	1000		1,630,175							1,630,175	2,058,946
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		76,708							76,708	74,262
233	Guidance Services	2120		29,799							29,799	25,810
234	Health Services	2130		96,937							96,937	114,035
235	Psychological Services	2140									0	
236	Speech Pathology & Audiology Services	2150									0	
237	Other Support Services - Pupils (Describe & Itemize)	2190		69,731							69,731	62,028
238	Total Support Services - Pupils	2100		273,175							273,175	276,135
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		40,468							40,468	46,812
241	Educational Media Services	2220		160,141							160,141	193,775
242	Assessment & Testing	2230									0	130
243	Total Support Services - Instructional Staff	2200		200,609							200,609	240,717
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		2,276							2,276	2,430
246	Executive Administration Services	2320		39,801							39,801	42,275

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
247	Service Area Administrative Services	2330		39,768							39,768	31,545
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	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		82,559							82,559	92,060
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		164,462							164,462	168,370
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		289,877							289,877	318,810
260	Other Support Services - School Administration (Describe & Itemize)	2490		4,052							4,052	4,225
261	Total Support Services - School Administration	2400		293,929							293,929	323,035
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		10,637							10,637	11,280
264	Fiscal Services	2520		89,391							89,391	98,080
265	Facilities Acquisition & Construction Services	2530		1,532							1,532	2,700
266	Operation & Maintenance of Plant Services	2540		1,045,885							1,045,885	1,157,905
267	Pupil Transportation Services	2550		37,562							37,562	33,555
268	Food Services	2560		3,760							3,760	5,600
269	Internal Services	2570		78,643							78,643	83,315
270	Total Support Services - Business	2500		1,267,410							1,267,410	1,392,435
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620		44,307							44,307	53,335
274	Information Services	2630		8,634							8,634	15,775
275	Staff Services	2640		45,924							45,924	47,315
276	Data Processing Services	2660		106,190							106,190	110,475
277	Total Support Services - Central	2600		205,055							205,055	226,900
278	Other Support Services (Describe & Itemize)	2900		2,788							2,788	690
279	Total Support Services	2000		2,407,428							2,407,428	2,628,282
280	COMMUNITY SERVICES (MR/SS)	3000		150,642							150,642	341,105
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
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			4,188,245				0			4,188,245	5,028,333
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										165,507	
297												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	974		381,409	82,521	11,391		3,794		480,089	1,232,500
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	974	0	381,409	82,521	11,391	0	3,794	0	480,089	1,232,500
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		974	0	381,409	82,521	11,391	0	3,794	0	480,089	1,232,500
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(189,863)	
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			849,793						849,793	1,165,000
321	Unemployment Insurance Payments	2363			19,469						19,469	100,000
322	Insurance Payments (Regular or Self-Insurance)	2364			260,444						260,444	300,000
323	Risk Management and Claims Services Payments	2365	4,058	776							4,834	4,950
324	Judgment and Settlements	2366						100			100	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	521,106	149,593	579,118						1,249,817	1,175,950
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	95,000
329	Vehicle Insurance (Transportation)	2372									0	10,000
330	Total Support Services - General Administration	2000	525,164	150,369	1,708,824	0	0	100	0	0	2,384,457	2,850,900
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		525,164	150,369	1,708,824	0	0	100	0	0	2,384,457	2,850,900
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										465,783	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	8,020		116,823	12,380					137,223	2,616,500
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
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	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
364											0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										291,569	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	17,647,004		17,647,004	17,347,004	17,347,004
5	Operations & Maintenance	3,433,270		3,433,270	3,374,903	3,374,903
6	Debt Services **	3,023,131		3,023,131	3,009,064	3,009,064
7	Transportation	1,373,309		1,373,309	1,349,961	1,349,961
8	Municipal Retirement	3,956,226		3,956,226	1,449,859	1,449,859
9	Capital Improvements	0		0		0
10	Working Cash	343,328		343,328	337,490	337,490
11	Tort Immunity	2,782,323		2,782,323	2,911,192	2,911,192
12	Fire Prevention & Safety	343,328		343,328	337,490	337,490
13	Leasing Levy	343,328		343,328	337,490	337,490
14	Special Education	274,663		274,663	269,992	269,992
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0	2,415,081	2,415,081
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	33,519,910	0	33,519,910	33,139,526	33,139,526
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2018	Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0		0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0		0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long- Term Debt
31	Life Safety	08/01/07	6,000,000	4	373,333			373,333	0	
32	Working Cash	08/01/07	3,000,000	1	186,667			186,667	0	
33	General Obligation Bonds	10/01/11	70,920,000	6	64,825,000			1,225,000	63,600,000	62,148,027
34	QZAB Series 2011	11/03/11	4,675,000	6	4,675,000				4,675,000	4,568,271
35	General Obligation/Working Cash Bonds	07/30/13	7,000,000	1	7,000,000				7,000,000	6,840,192
36	General Obligation/Refunding Bonds	07/30/13	1,995,000	3	1,995,000			945,000	1,050,000	1,026,029
37	Working Cash	12/01/17	2,204,000	1	2,204,000			1,089,000	1,115,000	1,089,545
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			95,794,000		81,259,000	0	0	3,819,000	77,440,000	75,672,064
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2018							0		2,005,763	0
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		273,655			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		299			
7	Drivers' Education Fees					10-1970					17,755
8	School Facility Occupation Tax Proceeds					30 or 60-1983				5,351,844	
9	Driver Education					10 or 20-3370					85,110
10	Other Receipts (Describe & Itemize)					--		339			
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	274,293	0	5,351,844	102,865
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		274,293			102,865
15	Facilities Acquisition & Construction Services					20 or 60-2530				480,089	
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200				3,294,013	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				1,225,000	
20	Debt Services Other (Describe & Itemize)					30-5400				750	
21	Total Debt Services									4,519,763	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	274,293	0	4,999,852	102,865
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	2,357,755	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	2,357,755	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?								
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,979,076			1,979,076						1,979,076
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	152,136,305	624,950		152,761,255	50	37,167,690	2,314,614		39,482,304	113,278,951
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,592,895	3,632		2,596,527	20	2,419,128	8,406		2,427,534	168,993
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	27,253,930	64,513		27,318,443		25,683,635	228,288		25,911,923	1,406,520
13	5 Yr Schedule	252	6,597,955	374,610		6,972,565		5,006,281	597,872		5,604,153	1,368,412
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	190,560,161	1,067,705	0	191,627,866	10	70,276,734	3,149,180	0	73,425,914	118,201,952
17	Non-Capitalized Equipment	700				310,147			31,015			
18	Allowable Depreciation								3,180,195			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	89,610,589	
9	O&M	Expenditures 15-22, L151	Total Expenditures		6,399,196	
10	DS	Expenditures 15-22, L174	Total Expenditures		7,534,157	
11	TR	Expenditures 15-22, L210	Total Expenditures		6,326,237	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		4,188,245	
13	TORT	Expenditures 15-22, L342	Total Expenditures		2,384,457	
14			Total Expenditures	\$	116,442,881	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		1,927,433	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		54,030	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,414,267	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		10,217,782	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		326,071	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		216,395	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		95,210	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		89,958	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,819,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		24,504	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		115,922	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		759	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		150,642	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	18,451,973	
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		97,990,908	
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		7,275.40	
79			Estimated OEPP (Line 77 divided by Line 78)	\$	13,468.80	
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	10,138
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		66,038
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		77,736
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		93,333
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		2,023
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		363,837
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		177,625
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		63,506
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		565,604
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		35,154
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		110,702
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148,Col C,D	3370	Driver Education		85,110
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		3,812,176
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		92,655
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	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
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		91,831
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		4,993,434
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		7,627,145
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		947
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		627,725
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		9,229
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		12,800
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		703,042
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		142,413
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		485,063
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,434,205
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		47,801
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	22,731,272
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					75,259,636
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					3,180,195
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					78,439,831
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					7,275.40
179	Total Estimated PCTC (Line 177 divided by Line 178) *				\$	10,781.51
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

- 1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.*
- 2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.*
- 3. In Column (C) enter the name of the Company that is listed on the contract.*
- 4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be 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 calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.*
- 7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.*

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Transport-Pupil Transportation Services- Purchased Services	40-2550-300	Alltown Bus Company, LLS	5,660,701	25,000	5,635,701
Ed-Food Service-Purchased Services	10-2570-300	Aramark School Support Services	3,801,228	25,000	3,776,228
Ed-Instruction-Purchased Service	10-1000-300	Robertson Charter School	3,292,595	25,000	3,267,595
Ed-Data Processing-Purchased Service	10-2660-300	Apple Financial Services	80,574	25,000	55,574
Ed-Data Processing-Supply	10-2660-400	Apple Financial Services	550,750	25,000	525,750
Ed-Data Processing-Purchased Service	10-2660-300	Heart Technologies, Inc.	25,228	25,000	228
Ed-Data Processing-Supply	10-2660-400	Heart Technologies, Inc.	60,675	25,000	35,675
Ed-Data Processing-Purchased Service	10-2660-300	Presidio Network Soutlions Group, LLC	95,761	25,000	70,761
Ed-Data Processing-Supply	10-2660-400	Presidio Network Soutlions Group, LLC	170,689	25,000	145,689
Ed-Research-Purchased Service	10-2620-300	Skward, Inc.	289,970	25,000	264,970
O&M-Plant Services-Purchased Service	20-2540-300	HPL, Inc.	192,000	25,000	167,000
O&M-Plant Services-Supply	20-2540-400	HPL, Inc.	85,849	25,000	60,849
Ed-Fiscal Services-Purchased Service	10-2520-300	Timeclock Plus	209,254	25,000	184,254
Ed-Data Processing-Purchased Service	10-2660-300	Integrity Technology Solutions	190,924	25,000	165,924
Ed-Data Processing-Purchased Service	10-2660-300	Comcast	136,012	25,000	111,012
Tort-General Administration-Purchased Service	80-2300-300	Dansig Group	134,446	25,000	109,446
Ed-Instructional Staff-Purchased Service	10-2200-300	Apex Learning	98,640	25,000	73,640
Ed-Instruction-Purchased Service	10-1000-300	Apex Learning	23,343	23,343	0
Ed-Community Service-Purchased Service	10-3000-300	Heritage Behavioral Health Center	121,001	25,000	96,001
Ed-Oper & Maint Plant Services-Purchased Service	10-2540-300	Richland Community College	44,386	25,000	19,386
Ed-Oper & Maint Plant Services-Purchased Service	10-2540-300	Advanced Disposal	69,129	25,000	44,129
Ed-Instruction-Purchased Service	10-1000-300	College Board.	68,463	25,000	43,463

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY/with the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L63)							
11	Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is required) .				329,047			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			49,104,262		49,104,262	
20	Support Services:							
21	Pupil	2100			5,069,812		5,069,812	
22	Instructional Staff	2200			3,821,104		3,821,104	
23	General Admin.	2300			4,480,986		4,480,986	
24	School Admin	2400			6,446,549		6,446,549	
25	Business:							
26	Direction of Business Spt. Srv.	2510		271,251	0	271,251	0	
27	Fiscal Services	2520		976,034	0	976,034	0	
28	Oper. & Maint. Plant Services	2540			11,512,158	11,512,158	0	
29	Pupil Transportation	2550			6,404,808		6,404,808	
30	Food Services	2560			3,946,672		3,946,672	
31	Internal Services	2570		614,523	0	614,523	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			694,921		694,921	
35	Information Services	2630			99,785		99,785	
36	Staff Services	2640		642,921	0	642,921	0	
37	Data Processing Services	2660		2,178,989	0	2,178,989	0	
38	Other:	2900			102,979		102,979	
39	Community Services	3000			1,564,909		1,564,909	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(15,006,496)		(15,006,496)	
41	Total			4,683,718	78,242,449	16,195,876	66,730,291	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	4,683,718	Total Indirect Costs:	16,195,876	
44				Total Direct Costs:	78,242,449	Total Direct Costs:	66,730,291	
45				=	5.99%	=	24.27%	
46								

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2019											
2												
3												
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	Decatur Public School District											
7	39-055-0610-25											
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.							
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget ➔											
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)							
11	Curriculum Planning											
12	Custodial Services											
13	Educational Shared Programs											
14	Employee Benefits	X	X	X	TRS, IMRF							
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance											
20	Investment Pools	X	X	X	Prairie State Insurance Cooperative							
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel											
26	Special Education Cooperatives	X	X	X	Mac on-Platt Special Education District							
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation											
31	Vocational Education Cooperatives	X	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 (E) - Name of LEA:											
41												
42												
43												

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

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

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	874,901		874,901	980,065		980,065
2. Special Area Administration Services	2330	411,917		411,917	359,192		359,192
3. Other Support Services - School Administration	2490	402,121		402,121	428,240		428,240
4. Direction of Business Support Services	2510	260,614	0	260,614	271,725		271,725
5. Internal Services	2570	535,880		535,880	526,500		526,500
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	71,500		71,500
8. Totals		2,485,433	0	2,485,433	2,494,222	0	2,494,222
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							0%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Dr. Todd Covault

217 362-3021

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 8, Line 80, Other changes in Fund Balance Decrease in Workers' Comp Reserve	\$ (1,706)
2. Page 10, Line 81, Other District/School Activity Revenue Entry fees and guarantees	\$ 15,285
3. Page 10, Line 106, Other Local Fees District Pre-K fees	\$ 63,506
4. Page 10, Line 107, Other Local Fees Education Fund Jury duty Macon County Mental Health Board Pay-on-line fees Miscellaneous	\$ 947 87,139 840 30,862 <u>\$ 119,788</u>
Transportation Gas Credit	\$ 3,812
5. Page 11, Line 121, Other Unrestricted Grants-in-Aid from State Sources Orphanage tuition 18-3	\$ 7,834
6. Page 12, Line 168, Other Restricted Revenue from State Sources Community Investment State Library Grant PSAT Grant	\$ 75,582 5,933 10,316 <u>\$ 91,831</u>
7. Page 14, Line 265, Other Restricted Revenues from Federal Sources Math Science Partnership Grant SAMHSA Bridging the Gap Library Grant IL Asthma Program MIECHV	\$ 164,258 316,156 (5) 1,096 3,558 <u>\$ 485,063</u>
8. Page 15, Line 41, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation Crossing Guards Security Lunch Monitors	\$ 7,279 57,091 50,744 473,561 <u>\$ 588,675</u>
9. Page 16, Line 56, Columns 100, 200 Other Support Services -School Admin Deans	\$ 402,121
10. Page 16, Line 73, Columns 100, 200 Other Support Services DEA President	\$ 100,191
11. Page 16, Line 83, Column 300 Other Payments to In-State Govt. Units Summer School "TEAMS" Teaching with Illinois State University	\$ 28,974 17,396 <u>\$ 46,370</u>

12. Page 18, Line 171, Column 300 Debt Services - Other
Bank service charges

\$ 2,862

Decatur Public School District No. 61

39-055-0610-25

13 Page 19, Line 237, Column 200

Crossing guards

\$ 6,195

Lunch monitors

63,536

\$ 69,731

14 Page 20, Line 260, Column 200 Other Support Services - School Admin

Deans

\$ 4,052

15 Page 20, Line 278, Column 200 Other Support Services

DEA President

\$ 2,788

16 Page 25, Line 10, Column H - Other Receipts

Pay in Lieu Taxes

\$ 339

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the 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	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	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 FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	93,099,282	5,570,737	5,507,244	446,112	104,623,375
9	Direct Expenditures	89,610,589	6,399,196	6,326,237		102,336,022
10	Difference	3,488,693	(828,459)	(818,993)	446,112	2,287,353
11	Fund Balance - June 30, 2019	14,374,483	1,290,846	2,017,100	4,841,191	22,523,620
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2019

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

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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, 2019. 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, 2019.

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, 2019, and have issued our report thereon dated October 15, 2019, 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
October 15, 2019

Decatur School District No. 61
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

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, 2019. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

Including, but not limited to:

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

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

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

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

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

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

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 16,542,833
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		329,047
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 16,871,880

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 16,871,880
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 16,871,880

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 16,871,880
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DIFFERENCE:	\$ -
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Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)	7/1/18-6/30/19 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION											
Pass Through Illinois State Board of Education											
IASA - Title I - Low Income	84.010A	18-4300-00	\$ 5,561,018	\$ 1,248,606	\$ 6,416,771	\$ 203,427	\$ 700,276	\$ 34,350	\$ -	\$ 7,117,047	\$ 7,507,426
		19-4300-00	-	5,809,630	-	-	6,100,472	187,224	-	6,100,472	7,441,573
IASA - Title I - Low Income - Neg. & Del.	84.010A	18-4305-00	76,742	14,572	91,314	-	-	-	-	91,314	137,197
Private Institutions		19-4305-00	-	90,042	-	-	103,231	-	-	103,231	128,552
Title I - School Improvement and Accountability	84.010A	19-4331-00	-	464,295	-	-	718,880	13,200	-	718,880	1,779,808
Total CFDA #84.010A and Title I Cluster			5,637,760	7,627,145	6,508,085	203,427	7,622,859	234,774	-	14,130,944	16,994,556
ESEA - Title II - Teacher Quality	84.367A	18-4932-00	605,770	227,423	751,199	6,766	81,994	-	-	833,193	1,065,924
		19-4932-00	-	475,619	-	-	505,981	6,000	-	505,981	914,416
Total CFDA# 84.376A			605,770	703,042	751,199	6,766	587,975	6,000	-	1,339,174	1,980,340
										-	
Math & Science Partnerships	84.366	18-4936-78	73,659	164,258	121,976	-	115,941	-	-	237,917	250,000
Total CFDA# 84.366			73,659	164,258	121,976	-	115,941	-	-	237,917	250,000

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

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

The accompanying notes are an integral part of this schedule.

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

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

Decatur Public School District No. 61

39-055-0610-25

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
Preschool Expansion Grant	84.4198	18-4902-00	546,020	111,850	594,577	-	63,293	-	-	657,870	738,998
		19-4902-00	-	515,875	-	-	546,739	-	-	546,739	738,998
Total CFDA# 84.4198			546,020	627,725	594,577	-	610,032	-	-	1,204,609	1,477,996
Title III - Lang Inst Program-Limited English (LIPLEP)	84.365A	18-4909-00	7,580	7,844	9,677	-	5,747	-	-	15,424	25,992
		19-4909-00	-	4,956	-	-	18,160	-	-	18,160	27,568
			7,580	12,800	9,677	-	23,907	-	-	33,584	53,560
Title III - Immigrant education Program - IEP	84.365A	18-4905-00	-	8,530	-	-	8,530	-	-	8,530	8,540
		19-4905-00	-	699	-	-	5,141	-	-	5,141	5,860
			-	9,229	-	-	13,671	-	-	13,671	14,400
Total CFDA# 84.365A			7,580	22,029	9,677	-	37,578	-	-	47,255	67,960
Pass Through Macon Platt Regional Office of Education											
CTE - Perkins - Secondary	84.048A	V048A160013	-	947	-	-	947	-	-	947	N/A
Total CFDA# 84.048A			-	947	-	-	947	-	-	947	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).

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Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
Pass Through Illinois State University											
Urban Center	84.336S	U336S140070-17	50,000	-	-	-	46,639	-	-	46,639	50,000
Total CFDA # 84.336S			50,000	-	-	-	46,639	-	-	46,639	50,000
Pass Through Macon Piatt Special Education District											
IDEA - Preschool Flow-Through	84.173A	19-4600-00	-	104,448	-	-	104,448	-	-	104,448	N/A
Total CFDA # 84.173A			-	104,448	-	-	104,448	-	-	104,448	N/A
IDEA - Flow-Through	84.027A	19-4620-00	-	1,836,587	-	-	1,836,587	-	-	1,836,587	N/A
Total CFDA # 84.027A			-	1,836,587	-	-	1,836,587	-	-	1,836,587	N/A
Total US Department of Education			6,920,789	11,086,181	7,985,514	210,193	10,963,006	240,774	-	18,948,520	20,820,852

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Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)	7/1/18-6/30/19 Pass through to Subrecipients			
US Department of Agriculture											
Pass Through Illinois State Board of Education											
Commodities (Non-Cash)	10.555	N/A	-	239,050	-	-	239,050	-	-	239,050	N/A
Commodities (DD. Fruits and Vegetables)	10.555	N/A	-	89,997	-	-	89,997	-	-	89,997	N/A
School Lunch, Regular, Free and Reduced	10.555	18-4210-00	2,338,908	741,811	2,637,068	-	443,651	-	-	3,080,719	N/A
		19-4210-00	-	2,344,286	-	-	2,644,180	-	-	2,644,180	N/A
Total CFDA #10.555			2,338,908	3,415,144	2,637,068	-	3,416,878	-	-	6,053,946	N/A
School Breakfast	10.553	18-4220-00	1,322,328	512,262	1,496,232	-	338,358	-	-	1,834,590	N/A
		19-4220-00	-	1,316,631	-	-	1,496,688	-	-	1,496,688	N/A
Total CFDA #10.553			1,322,328	1,828,893	1,496,232	-	1,835,046	-	-	3,331,278	N/A
Total Child Nutrition Cluster			3,661,236	5,244,037	4,133,300	-	5,251,924	-	-	9,385,224	N/A
Child & Adult Care Food Program	10.558	18-4226-00	48,354	8,856	48,354	-	8,856	-	-	57,210	N/A
		19-4226-00	-	59,763	-	-	67,314	-	-	67,314	N/A
Total CFDA #10.558			48,354	68,619	48,354	-	76,170	-	-	124,524	N/A

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

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Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)	7/1/18-6/30/19 Pass through to Subrecipients			
Fresh Fruit and vegetable Program	10.582	19-4240-00	-	9,825	-	-	11,376	-	-	11,376	N/A
Total CFDA #10.582			-	9,825	-	-	11,376	-	-	11,376	N/A
Total US Department of Agriculture			3,709,590	5,322,481	4,181,654	-	5,339,470	-	-	9,521,124	N/A
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	SU59EH000532	-	1,096	-	-	1,046	-	-	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
US Department of Health and Human Services											
Pass Through Illinois Department of Human Services											
MIECHV-Maternal, Infant and Early Childhood											
Home Visiting Grant	93.870	FCSWS04095	109,966	3,558	113,524	-	-	-	-	113,524	N/A
Total CFDA #93.870			109,966	3,558	113,524	-	-	-	-	113,524	N/A
										-	

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Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)	7/1/18-6/30/19 Pass through to Subrecipients			
Pass Through Illinois Department of Healthcare and Family Services											
Pass Through Peoria Public Schools											
Medicaid - Administrative Outreach	93.778	18-4991-00	101,005	40,253	101,005	-	40,253	-	-	141,258	N/A
		19-4991-00	-	102,160	-	-	143,902	-	-	143,902	N/A
Total CFDA #93.778			101,005	142,413	101,005	-	184,155	-	-	285,160	N/A
Pass Through Illinois State Board of Education											
SAMHSA - IL - AWARE	93.243	18-4999-AW	195,315	116,365	226,425	-	85,255	-	-	311,680	459,388
		19-4999-AW	-	199,791	-	-	237,981	-	-	237,981	459,388
Total CFDA #93.243			195,315	316,156	226,425	-	323,236	-	-	549,661	918,776
Total Department of Health and Human Services			406,286	462,127	440,954	-	507,391	-	-	948,345	918,776
US Institute of Museum and Library Services											
Pass Through Illinois State Library	45.310	19-5316-BTB	4,999	(5)	-	-	4,994	-	-	4,994	4,999
Total CFDA #45.310			4,999	(5)	-	-	4,994	-	-	4,994	4,999
Total US Institute of Museum and Library Services			4,999	(5)	-	-	4,994	-	-	4,994	4,999
TOTAL FEDERAL AWARDS			\$ 11,041,664	\$ 16,871,880	\$ 12,608,122	\$ 210,193	\$ 16,815,907	\$ 240,774	\$ -	\$ 29,424,029	\$ 21,744,627

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Year Ending June 30, 2019

[illegible]

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

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

Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

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

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

_____ YES

_____ **X** _____ NO

Note 3: Subrecipients

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

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Title I - Low Income/Robertson Charter School	84.010A	221,574
Title I - School Improvement and Accountability/Robertson Charter School	84.010A	13,200
Title II/Robertson Charter School	84.367A	6,000

Note 4: Non-Cash Assistance

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

NON-CASH COMMODITIES (CFDA 10.555)**:

_____ \$239,050

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

_____ \$89,997

Total Non-Cash

\$329,047

Note 5: Other Information

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

Property

_____ No

Auto

_____ No

General Liability

_____ No

Workers Compensation

_____ No

Loans/Loan Guarantees Outstanding at June 30:

_____ No

District had Federal grants requiring matching expenditures

_____ Yes

(Yes/No)

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

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

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

Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010A	Title I - Low Income	7,622,859
	Total Amount Tested as Major	\$7,622,859

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

\$16,815,907

% tested as Major

45.33%

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

Auditee qualified as low-risk auditee? X YES NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- None

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

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

Decatur Public School District No. 61
39-055-0610-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- <u>None</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition ¹⁵			
10. Questioned Costs ¹⁶			
11. Context ¹⁷			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response ¹⁸			

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4)

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

Decatur Public School District No. 61
39-055-0610-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

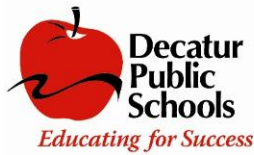
<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
NONE.		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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



Board of Education Decatur Public School District 61

Date: November 05, 2019	Subject: Macon-Piatt Special Education District FY19 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: <ul style="list-style-type: none">• MPSED FY19 Audit• MPSED FY19 Annual Financial Report
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.

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 2019 Audit for the Macon-Piatt Special Education District as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

**Macon-Piatt Special Education District,
A Component Unit of
Decatur School District No. 61**

Decatur, Illinois

Independent Auditor's Reports and Financial Statements
As of and for the year ended June 30, 2019

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
June 30, 2019**

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**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
June 30, 2019**

Annual Federal Financial Compliance Report

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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, 2019, 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.

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, 2019, 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, 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 operation disbursements by program compared with budget, page 48, 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 48, 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 our report dated October 15, 2019 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
October 15, 2019

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

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, 2019, 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 October 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or 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
October 15, 2019

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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, 2019.

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)**

THE DISTRICT AS A WHOLE

The District's net position was \$4,056,982 and \$3,941,348 at June 30, 2019 and 2018, respectively. Of these amounts, \$3,311,828 and \$2,237,096 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**

	Governmental Activities	
	2019	2018
Assets		
Current assets	\$ 4,010,874	\$ 3,875,617
Capital assets	<u>46,108</u>	<u>65,731</u>
Total assets	<u>4,056,982</u>	<u>3,941,348</u>
Net position		
Investment in capital assets	46,108	65,731
Restricted	699,046	1,638,521
Unrestricted	<u>3,311,828</u>	<u>2,237,096</u>
Total net position	<u>\$ 4,056,982</u>	<u>\$ 3,941,348</u>

The following are significant current year transactions that have had an impact on the Statement of Net Position:

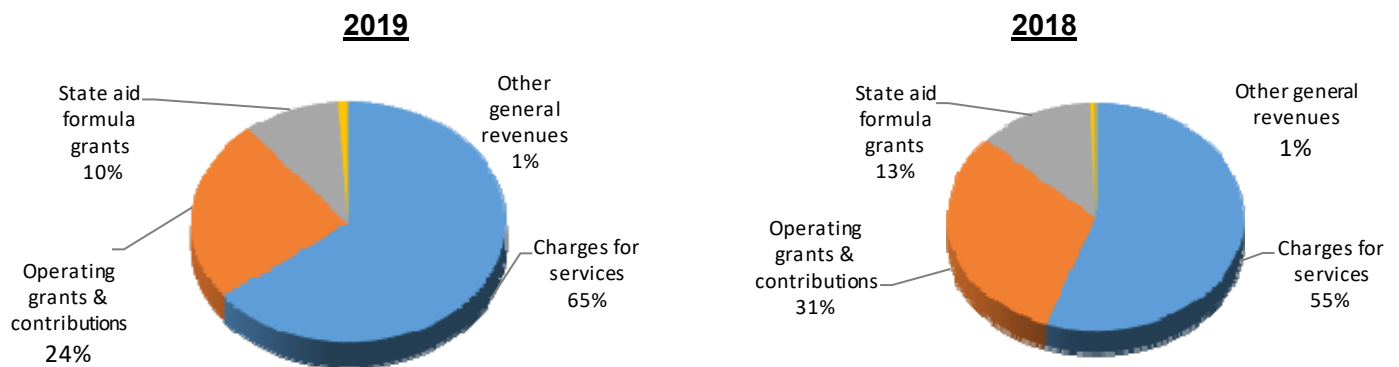
- There were no significant transactions during FY19.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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**



Revenues:

Program revenues:

Charges for services

\$ 13,921,587 \$ 12,229,200

Operating grants and contributions

5,255,150 6,879,535

General revenues:

State aid formula grants

2,171,781 2,800,569

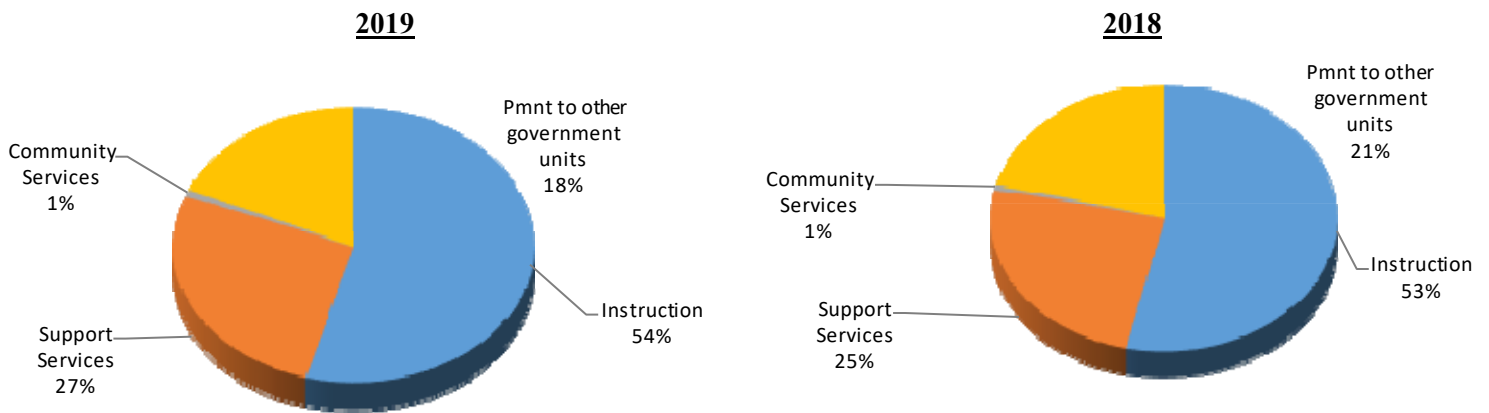
Other general revenues

215,158 127,618

\$ 21,563,676 \$ 22,036,922

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)**

**Table 2 – Continued
Changes in Net Position
Modified Cash Basis
Years Ended June 30
Expenses**



Functions/Program Expenses:

	<u>2019</u>	<u>2018</u>
Instruction:	\$ 11,650,987	\$ 11,487,234
Support Services:		
Pupils	2,725,255	2,500,165
Instructional staff	340,182	357,059
General administration	1,917,457	1,813,403
School administration	101,760	98,866
Business	531,987	474,069
Central	88,656	94,025
Community services	163,438	125,034
Payment to other government units	<u>3,928,320</u>	<u>4,535,328</u>
Total expenses	<u>21,448,042</u>	<u>21,485,183</u>
Change in net position	\$ <u>115,634</u>	\$ <u>551,739</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)**

Governmental Activities

As reported in the Statement of Activities on page 16, the cost of all of our governmental activities this year was \$21,448,042. We paid for these costs with \$13,921,587 in tuition payments, \$7,426,931 with state and federal aid and with our other revenues like interest and fees charged for services of \$215,158, resulting in an increase in net position of \$115,634.

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, 2019

	Governmental Activities Total Cost of Services	Net Cost of 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	<u>3,928,320</u>	<u>3,726,540</u>
	<u>\$ 21,448,042</u>	<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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(Unaudited)**

For the Year Ended June 30, 2018

	Governmental Activities	
	Total Cost of Services	Net Cost of Services
Instruction	\$ 11,487,234	\$ (2,993,669)
Support services		
Pupils	2,500,165	398,567
Instructional staff	357,059	71,208
General administration	1,813,403	345,084
School administration	98,866	19,717
Business	474,069	132,055
Central	94,025	26,191
Community services	125,034	34,829
Payments to other governmental units	<u>4,535,328</u>	<u>4,342,466</u>
	<u>\$ 21,485,183</u>	<u>\$ 2,376,448</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 \$1,284,066 less than budgeted and expenditures were \$1,846,724 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 \$4,010,874 which is an increase of \$135,257 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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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, 2019, the District had \$46,108 invested in improvements, furniture and equipment. The District made no capital purchases during the 2019 fiscal year. Total depreciation for the year was \$19,623.

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

	Governmental Activities	
	2019	2018
Improvements, furniture and equipment	\$ <u>46,108</u>	\$ <u>65,731</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 2019-2020 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 2019-2020. Budgeted expenditures in the General Fund decreased 17 percent to \$17,781,788 for fiscal 2019-2020. The primary reason for this increase is due to unfilled vacant positions.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2019
(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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Statement of Net Position
Modified Cash Basis**

June 30, 2019

	Governmental Activities
<hr/>	
Assets	
Investments	\$ 4,010,874
Capital assets, net of accumulated depreciation of \$2,329,031	<u>46,108</u>
Total assets	<u>\$ 4,056,982</u>
Net Position	
Net investment in capital assets	\$ 46,108
Restricted	699,046
Unrestricted	<u>3,311,828</u>
Total net position	<u>\$ 4,056,982</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Statement of Activities
Modified Cash Basis
Year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Instruction	\$ 11,650,987	\$ 9,254,060	\$ 4,952,755	\$ 2,555,828
Supporting services				
Pupils	2,725,255	2,167,527	86,519	(471,209)
Instructional staff	340,182	270,620	—	(69,562)
General administration	1,917,457	1,525,365	14,096	(377,996)
School administration	101,760	80,952	—	(20,808)
Business	531,987	422,519	—	(109,468)
Central	88,656	70,527	—	(18,129)
Community services	163,438	130,017	—	(33,421)
Payment to other governmental units	<u>3,928,320</u>	<u>—</u>	<u>201,780</u>	<u>(3,726,540)</u>
Total	\$ <u>21,448,042</u>	\$ <u>13,921,587</u>	\$ <u>5,255,150</u>	(2,271,305)
General Revenues				
State aid-formula grants				2,171,781
Earnings on investments				87,174
Miscellaneous				<u>127,984</u>
Total general revenues				<u>2,386,939</u>
Change in Net Position				115,634
Net Position, July 1, 2018				<u>3,941,348</u>
Net Position, June 30, 2019				\$ <u>4,056,982</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Statement of Assets and Fund Balance
Governmental Funds
Modified Cash Basis
June 30, 2019**

	Total Governmental and General Funds
<hr/>	
Assets	
Investments	\$ <u>4,010,874</u>
Total assets	\$ <u><u>4,010,874</u></u>
Fund Balance	
Restricted	\$ 699,046
Committed	47,011
Unassigned	<u>3,264,817</u>
Total fund balance	\$ <u><u>4,010,874</u></u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Reconciliation of the Statement of Assets
and Fund Balance — Governmental Funds
With the Statement of Net Position**

Modified Cash Basis

June 30, 2019

Total fund balance for governmental funds	\$ 4,010,874
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	<u>46,108</u>
Total net position – governmental activities	\$ <u>4,056,982</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Statement of Revenue Received, Expenditures
Disbursed and Changes in Fund Balance
Governmental Funds**

**Modified Cash Basis
Year Ended June 30, 2019**

	Total Governmental and General Funds
Revenue Received	
Local sources	
Tuition from members of joint agreement	\$ 13,921,587
Other	<u>215,158</u>
	14,136,745
State sources	1,431,252
Federal sources	5,995,679
On-behalf receipts	<u>856,642</u>
	22,420,318
Total revenue received	<u>22,420,318</u>
Expenditures Disbursed	
Instructional services	11,632,795
Supporting services	
Pupils	2,724,685
Instructional staff	340,182
General administration	1,917,457
School administration	101,760
Business	531,126
Central	<u>88,656</u>
	5,703,866
Community services	163,438
Payments to other governmental units	3,928,320
On-behalf disbursements	<u>856,642</u>
	22,285,061
Total expenditures disbursed	<u>22,285,061</u>
Excess of Revenue Received Over Expenditures Disbursed	<u>135,257</u>
Fund Balance, Beginning of Year	<u>3,875,617</u>
Fund Balance, End of Year	<u>\$ 4,010,874</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**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, 2019**

Net change in fund balance – total governmental funds	\$ 135,257
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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 (\$19,623) exceeded capital outlays (\$0) in the current period.

(19,623)

Change in net position of governmental activities	\$ <u><u>115,634</u></u>
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**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Statement of Fiduciary Net Position

Fiduciary Funds

Modified Cash Basis

June 30, 2019

	Total Fiduciary Funds
<hr/>	
Assets	
Cash	\$ 227
Investments	<u> 1,440</u>
Total assets	\$ <u><u> 1,667</u></u>
Liability	
Due to organizations	\$ <u><u> 1,667</u></u>
Net Position	\$ <u><u> </u></u>

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Notes to Financial Statements
June 30, 2019**

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, 2019, 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, 2019, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$436,013.

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, 2019, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance \$263,033.

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, 2019, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2019 amounted to \$47,011.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Notes to Financial Statements
June 30, 2019**

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 14, 2018.

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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:

Asset Class	Estimated 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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Note 2: Capital Assets

Capital asset balances and activity for the year ended June 30, 2019 were as follows:

	Balance, July 1, 2018	Additions	Deletions	Balance, June 30, 2019
Building and improvements	\$ 43,068	\$ —	\$ —	\$ 43,068
Equipment	<u>2,332,071</u>	<u>—</u>	<u>—</u>	<u>2,332,071</u>
	2,375,139	—	—	2,375,139
Less accumulated depreciation	<u>2,309,408</u>	<u>19,623</u>	<u>—</u>	<u>2,329,031</u>
	<u>\$ 65,731</u>	<u>\$ (19,623)</u>	<u>\$ —</u>	<u>\$ 46,108</u>

Depreciation expense was charged to functions as follows:

Instruction	\$ 18,192
Support Services	
Pupils	570
Business	<u>861</u>
	<u>\$ 19,623</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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

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, 2019, 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, 2019, 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, 2019 are held by the counterparties in the District's name.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

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, 2019 are as follows:

	<u>2019</u>
Statement of Net Position	
Carrying value	
Deposits	\$ —
Investments	<u>4,010,874</u>
	<u>\$ 4,010,874</u>
Included in the following statement of net position captions	
Cash	\$ —
Investments	<u>4,010,874</u>
	<u>\$ 4,010,874</u>

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

	<u>2019</u>
Statement of Net Fiduciary Position	
Carrying value	
Deposits	\$ 227
Investments	<u>1,440</u>
	<u>\$ 1,667</u>
Included in the Statement of Fiduciary Net Position -	
Fiduciary Funds captions	
Cash	\$ 227
Investments	<u>1,440</u>
	<u>\$ 1,667</u>

Investment Income

Investment income for the year ended June 30, 2019 consisted of:

Interest income	\$ <u>87,174</u>
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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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

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 www.imrf.org.

The employees covered by the Plan at December 31, 2018 are:

Inactive employees or beneficiaries currently receiving benefits	682
Inactive employees entitled to but not yet receiving benefits	355
Active employees	<u>569</u>
	<u><u>1,606</u></u>

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 2018 was 11.71 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, 2018, employees contributed \$919,877 and DSD No. 61 contributed \$2,764,534 to the IMRF Plan. DSD No. 61 recognized \$2,157,207 in expenses under the modified cash basis for the year ended June 30, 2019.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 <http://trsil.org/financial/cafrs/fy2018>; 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. Disability and death benefits are also provided.

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 percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Public Act 100-0023, enacted in 2017, created an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. 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, 2019, 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 \$781,881 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, 2019 were \$251,810.

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, DSD No. 61 salaries totaling \$2,380,285 were paid from federal and special trust funds that required employer contributions of \$234,458.

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, 2019, DSD No. 61 paid \$8,241 to TRS for employer contributions due on salary increases in excess of 6 percent and \$9,978 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, 2019, 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

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* do not apply to the District. However, limited footnote disclosure is required under GASB 75, which was adopted by the District for the year ended June 30, 2019, 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, 2018. The District will contract for another valuation in fiscal year 2020.

Benefits Provided

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

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

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

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

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 ILCS 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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$74,761 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$55,779 for the year ended June 30, 2019.

The OPEB plan contributions for the two plans were \$130,540 for the teacher health insurance plan and \$221,198 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.

Supplementary Information

Other Information

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Budgetary Comparison
General Fund
Modified Cash Basis
Year Ended June 30, 2019**

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local Sources			
Tuition from members of joint agreement	\$ 14,257,920	\$ 13,921,587	\$ 336,333
Other	<u>125,000</u>	<u>215,158</u>	<u>(90,158)</u>
	14,382,920	14,136,745	246,175
State Sources	1,433,228	1,431,252	1,976
Federal Sources	5,830,333	5,995,679	(165,346)
On-behalf receipts	<u>1,500,000</u>	<u>856,642</u>	<u>643,358</u>
Total revenue received	<u>23,146,481</u>	<u>22,420,318</u>	<u>726,163</u>
Expenditures Disbursed			
Instructional Services	11,653,648	11,632,795	20,853
Support Services			
Pupils	2,926,529	2,724,685	201,844
Instructional staff	493,741	340,182	153,559
General administration	2,070,460	1,917,457	153,003
School administration	95,782	101,760	(5,978)
Business	590,119	531,126	58,993
Central	<u>98,469</u>	<u>88,656</u>	<u>9,813</u>
	6,275,100	5,703,866	571,234
Community Services	127,766	163,438	(35,672)
Payments to other governmental units	3,589,967	3,928,320	(338,353)
On-behalf disbursements	<u>1,500,000</u>	<u>856,642</u>	<u>643,358</u>
Total expenditures disbursed	<u>23,146,481</u>	<u>22,285,061</u>	<u>861,420</u>
Deficiency of Revenue Received Under Expenditures Disbursed	—	135,257	(135,257)
Fund Balance, Beginning of Year	<u>3,875,617</u>	<u>3,875,617</u>	—
Fund Balance, End of Year	<u>\$ 3,875,617</u>	<u>\$ 4,010,874</u>	<u>\$ (135,257)</u>

Student Activity Funds

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Student Activity Funds

Statement of Cash Receipts and Disbursements

Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Jan Little Memorial	\$ 484	\$ 9	\$ 46	\$ 447
Decatur Public Schools				
Foundation	944	—	205	739
Karen Rhodes Memorial	<u>472</u>	<u>9</u>	<u>—</u>	<u>481</u>
	\$ <u>1,900</u>	\$ <u>18</u>	\$ <u>251</u>	\$ <u>1,667</u>
Cash deposited in Hickory				
Point Bank & Trust	\$ 246			\$ 227
Investments	<u>1,654</u>			<u>1,440</u>
Total, as above	\$ <u>1,900</u>			\$ <u>1,667</u>

Annual Federal Financial Compliance Report

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

Independent Auditor's Report

Administrative Board
Macon-Piatt Special Education District
Decatur, Illinois

Report on Compliance for Each Major Federal Program

We have audited the compliance of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, 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, 2019. 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, Macon-Piatt Special Education District, a component unit of 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, 2019.

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.

BKD, LLP

Decatur, Illinois
October 15, 2019

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Receipts 7/1/17 - 6/30/18
U.S. Department of Education			
Pass Through Illinois State Board of Education			
IDEA – Preschool Flow-Through	84.173A	18-4600-00 19-4600-00	\$ 197,680 — <u>197,680</u>
Total CFDA #84.173A			<u>197,680</u>
IDEA – Flow-Through	84.027A	18-4620-00 19-4620-00	4,741,502 — <u>4,741,502</u>
Pass Through Monticello Community Unit School District 25			
IDEA – Flow-Through – Room and Board	84.027A	18-4625-00 19-4625-00	121,500 — <u>121,500</u>
Total CFDA #84.027A			<u>4,863,002</u>
Total Special Education Cluster			<u>5,060,682</u>
Pass Through Department of Human Services			
Secondary Transition Experience Program (STEP)	84.126	46CUD0004 ⁽¹⁾ 46CVF00004 ⁽²⁾	116,622 — <u>116,622</u>
Total CFDA #84.126			<u>116,622</u>
Total U.S. Department of Education			<u>5,177,304</u>
U.S. Department of Health and Human Services			
Pass Through Illinois Department of Healthcare & Family Services			
Medicaid – Administrative Outreach	93.778	18-4991-00 ⁽³⁾ 19-4991-00 ⁽⁴⁾	80,997 — <u>80,997</u>
Total CFDA #93.778 and Medicaid Cluster			<u>80,997</u>
Total U.S. Department of Health and Human Services			<u>80,997</u>
Total Federal Awards			<u>\$ 5,258,301</u>

⁽¹⁾ Local Match \$261,884

⁽²⁾ Local Match \$251,056

⁽³⁾ Local Match \$14,460,634

⁽⁴⁾ Local Match \$15,397,470

Receipts 7/1/18 – 6/30/19	Disbursements 7/1/17 – 6/30/18	Disbursements 7/1/18 – 6/30/19	Obligations/ Encumbrances	Passed Through to Subrecipients	Final Status	Budget
\$ 1,642	\$ 199,322	\$ —	\$ —	\$ —	\$ 199,322	\$ 223,232
<u>177,378</u>	<u>—</u>	<u>179,870</u>	<u>—</u>	<u>179,870</u>	<u>179,870</u>	<u>203,231</u>
179,020	199,322	179,870	—	179,870	379,192	426,463
106,308	4,847,810	—	—	1,569	4,847,810	5,327,929
<u>4,643,098</u>	<u>—</u>	<u>4,738,290</u>	<u>—</u>	<u>3,491,812</u>	<u>4,738,290</u>	<u>5,085,569</u>
4,749,406	4,847,810	4,738,290	—	3,493,381	9,586,100	10,413,498
87,300	153,600	55,200	—	—	208,800	N/A
<u>114,480</u>	<u>—</u>	<u>162,000</u>	<u>—</u>	<u>—</u>	<u>162,000</u>	<u>N/A</u>
<u>201,780</u>	<u>153,600</u>	<u>217,200</u>	<u>—</u>	<u>—</u>	<u>370,800</u>	<u>NA</u>
<u>4,951,186</u>	<u>5,001,410</u>	<u>4,955,490</u>	<u>—</u>	<u>3,493,381</u>	<u>9,956,900</u>	<u>10,413,498</u>
<u>5,130,206</u>	<u>5,200,732</u>	<u>5,135,360</u>	<u>—</u>	<u>3,673,251</u>	<u>10,336,092</u>	<u>10,839,961</u>
1,064	117,686	—	—	—	117,686	123,880
<u>123,880</u>	<u>—</u>	<u>91,887</u>	<u>—</u>	<u>—</u>	<u>91,887</u>	<u>123,880</u>
<u>124,944</u>	<u>117,686</u>	<u>91,887</u>	<u>—</u>	<u>—</u>	<u>209,573</u>	<u>247,760</u>
<u>5,255,150</u>	<u>5,318,418</u>	<u>5,227,247</u>	<u>—</u>	<u>3,673,251</u>	<u>10,545,665</u>	<u>11,087,721</u>
40,590	80,997	40,590	—	—	121,587	N/A
<u>73,035</u>	<u>—</u>	<u>73,035</u>	<u>—</u>	<u>—</u>	<u>73,035</u>	<u>N/A</u>
<u>113,625</u>	<u>80,997</u>	<u>113,625</u>	<u>—</u>	<u>—</u>	<u>194,622</u>	<u>N/A</u>
<u>113,625</u>	<u>80,997</u>	<u>113,625</u>	<u>—</u>	<u>—</u>	<u>194,622</u>	<u>N/A</u>
<u>\$ 5,368,775</u>	<u>\$ 5,399,415</u>	<u>\$ 5,340,872</u>	<u>\$ —</u>	<u>\$ 3,673,251</u>	<u>\$ 10,740,287</u>	<u>\$ 11,087,721</u>

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019**

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, 2019. 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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Schedule of Findings and Questioned Costs
and Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019**

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:
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

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:
Significant deficiency(ies)? ☐ Yes ☒ None reported
Material weakness(es)? ☐ Yes ☒ No

5. The opinion expressed in the independent auditor's report on compliance for major federal award programs was:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)? ☐ Yes ☒ No

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Schedule of Findings and Questioned Costs
and Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2019**

7. The District's major programs were:

Cluster/Program	CFDA Number
-----------------	-------------

8. The threshold used to distinguish between Type A and Type B programs was \$750,000.

9. The District qualified as a low-risk auditee?

☒ Yes

☐ No

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Schedule of Findings and Questioned Costs
and Summary Schedule of Prior Audit Findings (Continued)
Year Ended June 30, 2019**

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

Findings Required to be Reported by The Uniform Guidance

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

Prior Audit Findings

Reference Number	Summary of Finding	Status
-----------------------------	---------------------------	---------------

No matters are reportable.

Other

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

**Operating Disbursements by Program Compared with Budget
General Fund
(Unaudited)**

Year Ended June 30, 2019

	2019		2018
	Budget	Actual	Actual
Operating Disbursements			
Administration	\$ 1,828,176	\$ 1,961,425	\$ 2,395,332
Administrative support	1,269,602	1,143,456	1,021,349
Visually impaired	179,670	177,710	166,869
Hearing impaired	223,896	223,370	214,524
Early childhood	1,357,300	1,266,020	1,448,697
SED	1,696,298	1,559,560	1,338,983
Alternative Program	1,476,779	1,148,166	1,394,691
Life Skills	3,034,923	3,348,500	3,316,182
Essential skills	2,175,126	2,053,446	1,908,138
Medicaid	1,383,773	1,598,372	1,234,659
ORS-STEP Work Study	128,315	91,943	96,548
Summer Programs	35,230	19,893	19,271
IDEA B	4,739,569	4,662,734	4,852,301
IDEA PS	177,069	183,742	199,849
Decatur Social Workers & Nurses	192,556	195,995	139,020
Decatur Elementary Cross Cat	772,910	831,254	580,218
Decatur Secondary Cross Cat	529,770	518,899	577,630
Futures	—	—	167,032
Decatur Speech Therapy	—	—	—
Argenta-Oreana Local Costs	21,322	37,965	—
Maroa-Forsyth Local Costs	32,748	26,922	—
Mt. Zion Local Costs	—	—	—
Central A & M Local Costs	—	—	93
Sangamon Valley Local Costs	279,730	288,506	297,523
Bement Local Costs	—	—	—
Cerro Gordo Local Costs	—	—	—
Deland-Weldon Local Costs	—	—	—
Meridian Local Costs	81,730	86,698	79,457
Monticello Local Costs	<u>29,989</u>	<u>3,843</u>	<u>25,898</u>
Total operating disbursements	\$ <u>21,646,481</u>	\$ <u>21,428,419</u>	\$ <u>21,474,264</u>

Due to ROE on Tuesday, October 15th
Due to ISBE on Friday, November 15th
SD/JA19

☐ School District
☒ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2019

<p><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>	<p><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>	<p><u>Certified Public Accountant Information</u></p>
<p>School District/Joint Agreement Number: 39-055-0610-61</p>		<p>Name of Auditing Firm: BKD, LLP</p>
<p>County Name: Macon-Piatt</p>		<p>Name of Audit Manager: Heather Powell</p>
<p>Name of School District/Joint Agreement: Macon-Piatt Special Education District</p>		<p>Address: 225 N Water Street</p>
<p>Address: 335 East Cerro Gordo Street</p>	<p><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p>Click on the Link to Submit: Send ISBE a File</p>	<p>City: Decatur State: IL Zip Code: 62523</p>
<p>City: Decatur</p>		<p>Phone Number: 217 429-2411 Fax Number: 217 429-6109</p>
<p>Email Address: khorath@dps61.org</p>		<p>IL License Number (9 digit): 066-003844 Expiration Date: 11/30/2021</p>
<p>Zip Code: 62523</p>		<p>Email Address: hpowell@bkd.com</p>
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p>ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print): Dr. Paul Fregeau</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>Email Address: pfregeau@dps61.org</p>	<p>Email Address:</p>	<p>Email Address:</p>
<p>Telephone: 217 362-3010 Fax Number: 217 424-3109</p>	<p>Telephone: Fax Number:</p>	<p>Telephone: Fax Number:</p>
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/19-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 \(Part 100\)](#)

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

Independent 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, 2019, 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, 2019, 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.

Administrative Board
Macon-Piatt Special Education District

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, 2019 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, 2019, 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 27 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 24, 25, 27 through 29, and 31 through 32 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 October 15, 2019 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
October 15, 2019

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

Independent Accountants' 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, 2019, and have issued our report thereon dated October 15, 2019, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or compliance. This 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
October 15, 2019

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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, 2019, 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, 2019, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$436,013. 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, 2019, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$263,033. 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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Employee contracts for services rendered during the school year include provisions for paid vacation days. At June 30, 2019, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2019 amounted to \$47,011. 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.

Fund	Accounting Principles Generally Accepted in the United States of America					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$ —	\$ 699,046	\$ 47,011	\$ 3,264,817	\$	\$ 699,046	\$ 3,311,828

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 14, 2018.

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

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 \$19,623 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$2,329,031. 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
Equipment	5 to 10 years
Transportation Equipment	5 years

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

Note 2: Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Building and improvements	\$ 43,068	\$ —	\$ —	\$ 43,068
Equipment	<u>2,332,071</u>	<u>—</u>	<u>—</u>	<u>2,332,071</u>
	<u>\$ 2,375,139</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,375,139</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 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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61
Notes to Financial Statements
June 30, 2019**

At June 30, 2019, 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, 2019, 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, 2019 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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2019 are as follows:

	<u>2019</u>
Carrying value	
Deposits	\$ 227
Investments	<u>4,012,314</u>
	<u><u>\$ 4,012,541</u></u>
Included in the following statement of net position captions	
Cash	\$ 227
Investments	<u>4,012,314</u>
	<u><u>\$ 4,012,541</u></u>

Investment Income

Investment income for the year ended June 30, 2019 consisted of:

Interest income	\$ <u>87,174</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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

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 publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

The employees covered by the Plan at December 31, 2018 are:

Inactive employees or beneficiaries currently receiving benefits	682
Inactive employees entitled to but not yet receiving benefits	355
Active employees	<u>569</u>
	<u><u>1,606</u></u>

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 2018 was 11.71 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, 2018, employees contributed \$919,877 and DSD No. 61 contributed \$2,764,534 to the IMRF Plan. DSD No. 61 recognized \$2,157,207 in expenses under the modified cash basis for the year ended June 30, 2019.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 publically available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2018>; 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. Disability and death benefits are also provided.

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

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

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Public Act 100-0023, enacted in 2017, created an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. 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, 2018, 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, 2019, 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 \$781,881 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, 2019 were \$251,810.

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.

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Notes to Financial Statements

June 30, 2019

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, DSD No. 61 salaries totaling \$2,380,285 were paid from federal and special trust funds that required employer contributions of \$234,458.

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, 2019, DSD No. 61 paid \$8,241 to TRS for employer contributions due on salary increases in excess of 6 percent and \$9,978 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, 2019, 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

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* do not apply to the District. However, limited footnote disclosure is required under GASB 75, which was adopted by the District for the year ended June 30, 2019, 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, 2018. The District will contract for another valuation in fiscal year 2020.

Benefits Provided

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

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

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

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

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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.

Macon-Piatt Special Education District, A Component Unit of Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$74,761 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .92 percent or \$55,779 for the year ended June 30, 2019.

The OPEB plan contributions for the two plans were \$130,540 for the teacher health insurance plan and \$221,198 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

**Macon-Piatt Special Education District,
A Component Unit of Decatur School District No. 61**

Student Activity Funds

Statement of Cash Receipts and Disbursements

Year Ended June 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Jan Little Memorial	\$ 484	\$ 9	\$ 46	\$ 447
Decatur Public Schools				
Foundation	944	—	205	739
Karen Rhodes Memorial	<u>472</u>	<u>9</u>	<u>—</u>	<u>481</u>
	<u>\$ 1,900</u>	<u>\$ 18</u>	<u>\$ 251</u>	<u>\$ 1,667</u>
Cash deposited in Hickory				
Point Bank & Trust	\$ 246			\$ 227
Investments	<u>1,654</u>			<u>1,440</u>
Total, as above	<u>\$ 1,900</u>			<u>\$ 1,667</u>

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						0

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:**BKD, LLP**

Name of Audit Firm (print)

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

BKD, LLP
Signature

10/15/19
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2018			Equalized Assessed Valuation (EAV):									
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):				+				+				=
11							0.000000						
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	21,563,676			21,428,419			135,257			4,010,874			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0		0		
23													
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					Enter x in a. or b.					
32	<input type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	<input type="checkbox"/>		c. Long-Term Debt (Principal only)					Acct					
37			Outstanding:.....					511		0			
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
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6																	
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42																	

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	Macon-Piatt Special Education District			
District Code:	39-055-0610-61			
County Name:	Macon-Piatt			

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	4,010,874.00	0.186	Weight
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	21,563,676.00		Value
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		3
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				0.35
				1.05

2. Expenditures to Revenue Ratio:		Total	Ratio	Score
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,428,419.00	0.994	Adjustment
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	21,563,676.00		Weight
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		4
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				0
Possible Adjustment:			0	Value
				1.40

3. Days Cash on Hand:		Total	Days	Score
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	4,010,874.00	67.38	Weight
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	59,523.39		Value
				2
				0.10
				0.20

4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	#DIV/0!	Weight
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00		Value
				#DIV/0!

5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score
Long-Term Debt Outstanding (P3, Cell H37)		0.00	#VALUE!	Weight
Total Long-Term Debt Allowed (P3, Cell H31)	Enter x in a.or b.			Value
				#VALUE!

Total Profile Score: **#DIV/0! ***

Estimated 2020 Financial Profile Designation: **#DIV/0!**

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹										
5	Investments	120	4,010,874								
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		4,010,874	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										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	699,046								
39	Unreserved Fund Balance	730	3,311,828								
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,010,874	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, 2019

	A	B	L	M	N			
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups				
2				General Fixed Assets	General Long-Term Debt			
3				CURRENT ASSETS (100)				
4				Cash (Accounts 111 through 115) ¹	227			
5				Investments	120			1,440
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	1,667			
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			1,667			
34	Total Current Liabilities	1,667						
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	1,667	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, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	14,136,745	0	0	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,676,436	0		0	0				
6	STATE SOURCES	3000	1,431,252	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,319,243	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		21,563,676	0	0	0	0	0	0	0	0
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	856,642								
10	Total Receipts/Revenues		22,420,318	0	0	0	0	0	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,632,795				0				
13	Support Services	2000	5,703,866	0		0	0	0		0	0
14	Community Services	3000	163,438	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	3,928,320	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	0	0	0			0	0
17	Total Direct Disbursements/Expenditures		21,428,419	0	0	0	0	0		0	0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	856,642	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		22,285,061	0	0	0	0	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		135,257	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 ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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, 2019

	A	B	C	D	E	F	G	H	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		135,257	0	0	0	0	0	0	0	0
79	Fund Balances - July 1, 2018		3,875,617								
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		4,010,874	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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) ⁷										
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	13,921,587								
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		13,921,587								
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	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
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	87,174								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		87,174	0	0	0	0	0	0	0	0
68	FOOD 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	127,984								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	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		127,984	0	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	14,136,745	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200	3,676,436								
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	3,676,436	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,431,252								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		1,431,252	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 Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	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 Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
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	0	0
170	Total Receipts from State Sources	3000	1,431,252	0	0	0	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									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	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
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	1,642								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	1,250,348								
214	Fed - Spec Education - IDEA - Room & Board	4625	201,780								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		1,453,770	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - 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, 2019**

	A	B	C	D	E	F	G	H	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									
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	113,625								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	626,904								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	124,944								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,319,243	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	2,319,243	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		21,563,676	0	0	0	0	0	0	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (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	7,587,876	3,192,650	63,937	58,909		712,693	2,760		11,618,825	11,628,716
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	13,571	399							13,970	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	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	7,601,447	3,193,049	63,937	58,909	0	712,693	2,760	0	11,632,795	11,653,648
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	369,236	118,125	680	4,323				2,500	494,864	555,328
37	Guidance Services	2120									0	
38	Health Services	2130	783,444	368,642	13,177	4,061		730	1,501		1,171,555	1,177,823
39	Psychological Services	2140	634,586	164,979	7,685	14,478		210	11,590	5,000	838,528	908,300
40	Speech Pathology & Audiology Services	2150	72,426	27,630	2,169	9,311			3,390		114,926	155,996
41	Other Support Services - Pupils (Describe & Itemize)	2190	93,409	10,897	506						104,812	129,082
42	Total Support Services - Pupils	2100	1,953,101	690,273	24,217	32,173	0	940	16,481	7,500	2,724,685	2,926,529
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	202,275	70,015	53,407	14,035		450			340,182	493,741
45	Educational Media Services	2220									0	
46	Assessment & Testing	2230									0	
47	Total Support Services - Instructional Staff	2200	202,275	70,015	53,407	14,035	0	450	0	0	340,182	493,741
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			108,672						108,672	140,200
50	Executive Administration Services	2320									0	
51	Special Area Administration Services	2330	1,272,545	421,806	105,481	4,386		2,285	1,900	382	1,808,785	1,930,260
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	1,272,545	421,806	214,153	4,386	0	2,285	1,900	382	1,917,457	2,070,460

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	90,458	11,302							101,760	95,782
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	90,458	11,302	0	0	0	0	0	0	101,760	95,782
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510									0	
60	Fiscal Services	2520			177,625						177,625	177,625
61	Operation & Maintenance of Plant Services	2540	10,951	4,611	308,102	20,494					344,158	385,440
62	Pupil Transportation Services	2550	985	171	4,985	3,202					9,343	26,554
63	Food Services	2560									0	
64	Internal Services	2570									0	500
65	Total Support Services - Business	2500	11,936	4,782	490,712	23,696	0	0	0	0	531,126	590,119
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630			319						319	350
70	Staff Services	2640									0	
71	Data Processing Services	2660	53,725	17,406	784	16,422					88,337	98,119
72	Total Support Services - Central	2600	53,725	17,406	1,103	16,422	0	0	0	0	88,656	98,469
73	Other Support Services (Describe & Itemize)	2900									0	
74	Total Support Services	2000	3,584,040	1,215,584	783,592	90,712	0	3,675	18,381	7,882	5,703,866	6,275,100
75	COMMUNITY SERVICES (ED)	3000	131,419	31,294	725						163,438	127,766
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			33,997			217,200			251,197	75,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100			33,997			217,200			251,197	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						3,677,123			3,677,123	3,514,967
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			3,677,123			3,677,123	3,514,967
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			33,997			3,894,323			3,928,320	3,589,967
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, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
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		11,316,906	4,439,927	882,251	149,621	0	4,610,691	21,141	7,882	21,428,419	21,646,481
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										135,257	
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	Pupil Transportation Services	2550									0	
126	Food Services	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	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
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
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/ Expenditures										0	
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) ¹¹										0	
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			0			0	0
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			0			0	0
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550									0	
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
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, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (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	Summer School Programs	1600									0	
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		0							0	0
230	SUPPORT 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	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
247	Service Area Administrative Services	2330									0	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		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
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			0				0			0	0
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
297												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
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										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	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (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										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									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 ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
364											0	
365	Total Debt Service	5000						0			0	0
366	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/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 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	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2018	Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0		0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0		0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long- Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			0		0	0	0	0	0	0
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other _____				
53	2. Funding Bonds		5. Tort Judgment Bonds			8. Other _____				
54	3. Refunding Bonds		6. Building Bonds			9. Other _____				
55										

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

	A	B	C	D	E	F	G	H	I	J	K				
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2018														
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, 2019						0	0	0	0	0				
25	Reserved Fund Balance					714									
26	Unreserved Fund Balance					730	0	0	0	0	0				
27															
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
45															
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).														
47															
48	^b 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221				0						0
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	43,068			43,068	50	10,332	861		11,193	31,875
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	2,115,110			2,115,110		2,118,936	(3,826)		2,115,110	0
13	5 Yr Schedule	252	216,961			216,961		180,140	22,588		202,728	14,233
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	2,375,139	0	0	2,375,139	10	2,309,408	19,623	0	2,329,031	46,108
17	Non-Capitalized Equipment	700				21,141			2,114			
18	Allowable Depreciation								21,737			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	21,428,419	
9	O&M	Expenditures 15-22, L151	Total Expenditures		0	
10	DS	Expenditures 15-22, L174	Total Expenditures		0	
11	TR	Expenditures 15-22, L210	Total Expenditures		0	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		0	
13	TORT	Expenditures 15-22, L342	Total Expenditures		0	
14	Total Expenditures				\$	21,428,419
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		13,970	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		163,438	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		3,928,320	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		0	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		21,141	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		0	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		0	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		0	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)				\$	4,126,869
77	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					17,301,550
78	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					0.00
79	Estimated OEPP (Line 77 divided by Line 78)				\$	Complete Line 78
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		0
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		0
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		0
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		0
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		0
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148,Col C,D	3370	Driver Education		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		0
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	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
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,250,348
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		201,780
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	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
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		113,625
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		626,904
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		124,944
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	2,317,601
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					14,983,949
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					21,737
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					15,005,686
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					0.00
179	Total Estimated PCTC (Line 177 divided by Line 178) *				\$	#DIV/0!
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Instructions:

1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.

2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.

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.

6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			11,630,035		11,630,035	
20	Support Services:							
21	Pupil	2100			2,708,204		2,708,204	
22	Instructional Staff	2200			340,182		340,182	
23	General Admin.	2300			1,915,557		1,915,557	
24	School Admin	2400			101,760		101,760	
25	Business:							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		177,625	0	177,625	0	
28	Oper. & Maint. Plant Services	2540			344,158	344,158	0	
29	Pupil Transportation	2550			9,343		9,343	
30	Food Services	2560			0		0	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			319		319	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		88,337	0	88,337	0	
38	Other:	2900			0		0	
39	Community Services	3000			163,438		163,438	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				0		0	
41	Total			265,962	17,212,996	610,120	16,868,838	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	265,962	Total Indirect Costs:	610,120	
44				Total Direct Costs:	17,212,996	Total Direct Costs:	16,868,838	
45				=	1.55%	=	3.62%	
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) Fiscal Year Ending June 30, 2019					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Macon-Piatt Special Education 39-055-0610-61					
7						
8	<i>Check box if this schedule is not applicable.....</i>	X	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
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	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						
45						
46						

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

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

School District Name: Macon-Piatt Special Education District
 RCDT Number: 39-055-0610-61

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	0		0			0
2. Special Area Administration Services	2330	1,808,785		1,808,785			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		1,808,785	0	1,808,785	0	0	0
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							Enter Budget Data

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- | | |
|---|------------|
| 1. Page 14, Line 265, (Col. 10) Other Restricted Revenues from Federal Sources
Secondary Transition Program (STEP) | \$ 124,944 |
| 2. Page 15, Line 41, (Col. 10) Other Support Services - Pupils
Vocational Step Coach | \$ 104,812 |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the 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	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	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 FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	21,563,676				21,563,676
9	Direct Expenditures	21,428,419				21,428,419
10	Difference	135,257				135,257
11	Fund Balance - June 30, 2019	4,010,874				4,010,874
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2019

DISTRICT/JOINT AGREEMENT NAME Macon-Piatt Special Education District	RCDT NUMBER 39-055-0610-61	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003844	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Paul Fregeau		NAME AND ADDRESS OF AUDIT FIRM BKD, LLP 225 N Water Street Decatur	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 335 East Cerro Gordo Street Decatur 62523		E-MAIL ADDRESS: hpowell@bkd.com	
		NAME OF AUDIT SUPERVISOR Heather Powell	
		CPA FIRM TELEPHONE NUMBER 217 429-2411	FAX NUMBER 217 429-6109

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

Independent Auditor's Report

Administrative Board
Macon-Piatt Special Education District
Decatur, Illinois

Report on Compliance for Each Major Federal Program

We have audited the compliance of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, 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, 2019. 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, Macon-Piatt Special Education District, a component unit of 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, 2019.

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.

BKD, LLP

Decatur, Illinois
October 15, 2019

Macon-Piatt Special Education District
39-055-0610-61
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

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

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

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

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

**Macon-Piatt Special Education District
39-055-0610-61**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 2,319,243
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	3,676,436
Value of Commodities		
Indirect Cost Info 29, Line 11		-
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(626,904)
AFR TOTAL FEDERAL REVENUES:		\$ 5,368,775

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 5,368,775
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 5,368,775

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 5,368,775
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DIFFERENCE:	\$ -
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Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
US Department of Education											
Pass Through Illinois State Board of Education											
IDEA B - PreSchool	84.173A	18-4600-00	\$ 197,680	\$ 1,642	\$ 199,322	\$ 199,346	\$ -	\$ -	\$ -	\$ 199,322	\$ 223,232
		19-4600-00	-	177,378	-	-	179,870	179,870	-	179,870	203,231
Total CFDA# 84.173A			197,680	179,020	199,322	199,346	179,870	179,870	-	379,192	426,463
IDEA B -Flow-Through	84.027A	18-4620-00	4,741,502	106,308	4,847,810	3,544,423	-	1,569	-	4,847,810	5,327,929
		19-4620-00	-	4,643,098	-	-	4,738,290	3,491,812	-	4,738,290	5,085,569
			4,741,502	4,749,406	4,847,810	3,544,423	4,738,290	3,493,381	-	9,586,100	10,413,498
Pass Through Monticello CUSD #25											
IDEA - Flow-Through -Room and Board	84.027A	18-4625-00	121,500	87,300	153,600	-	55,200	-	-	208,800	N/A
		19-4625-00	-	114,480	-	-	162,000	-	-	162,000	N/A
			121,500	201,780	153,600	-	217,200	-	-	370,800	N/A
Total CFDA# 84.027A			4,863,002	4,951,186	5,001,410	3,544,423	4,955,490	3,493,381	-	9,956,900	10,413,498
Total Special Ed Cluster			5,060,682	5,130,206	5,200,732	3,743,769	5,135,360	3,673,251	-	10,336,092	10,839,961

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
Pass Through Illinois Department of Human Services											
Secondary Transition Experience Program (STEP)	84.126	46UD00004 (1)	116,622	1,064	117,686	-	-	-	-	117,686	123,880
		45CVF00004 (2)	-	123,880	-	-	91,887	-	-	91,887	123,880
Total CFDA# 84.126			116,622	124,944	117,686	-	91,887	-	-	209,573	247,760
Total US Department of Education			5,177,304	5,255,150	5,318,418	3,743,769	5,227,247	3,673,251	-	10,545,665	11,087,721
US Department of Health and Human Services											
Pass Through Illinois Department of Healthcare											
Medicaid - Administrative Outreach	93.778	18-4991-00 (3)	80,997	40,590	80,997	-	40,590	-	-	121,587	N/A
		19-4991-00 (4)	-	73,035	-	-	73,035	-	-	73,035	N/A
Total CFDA# 93.778 and Medicaid Cluster			80,997	113,625	80,997	-	113,625	-	-	194,622	N/A
Total US Department of Health and Human Services			80,997	113,625	80,997	-	113,625	-	-	194,622	N/A
TOTAL FEDERAL AWARDS			\$ 5,258,301	\$ 5,368,775	\$ 5,399,415	\$ 3,743,769	\$ 5,340,872	\$ 3,673,251	\$ -	\$ 10,740,287	\$ 11,087,721

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

[illegible]

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Macon-Piatt Special Education District
39-055-0610-61
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Macon-Piatt Special Education District** and is presented on the **Cash Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Macon-Piatt Special Education District** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
IDEA Preschool/Central A&M	84.173A	7,300
IDEA Preschool/Argenta Oreana	84.173A	21,615
IDEA Preschool/Maroa Forsyth	84.173A	4,984
IDEA Preschool/Mt Zion	84.173A	14,494
IDEA Preschool/Sangamon Valley	84.173A	7,422
IDEA Preschool/Warrensburg Latham	84.173A	7,706
IDEA Preschool/Decatur	84.173A	104,448
IDEA Preschool/Bement	84.173A	7,696
IDEA Preschool/Monticello	84.173A	3,129
IDEA Preschool/Cerro Gordo	84.173A	4,948
IDEA B Flow Through/Central A&M	84.027A	145,538
IDEA B Flow Through/Argenta Oreana	84.027A	195,762
IDEA B Flow Through/Maroa Forsyth	84.027A	110,433
IDEA B Flow Through/Mt Zion	84.027A	380,535
IDEA B Flow Through/Sangamon Valley	84.027A	87,886
IDEA B Flow Through/Warrensburg Latham	84.027A	135,432
IDEA B Flow Through/Meridian	84.027A	198,895
IDEA B Flow Through/Decatur	84.027A	1,836,587
IDEA B Flow Through/Bement	84.027A	47,001
IDEA B Flow Through/Monticello	84.027A	206,403
IDEA B Flow Through/Deland Weldon	84.027A	31,136
IDEA B Flow Through/Cerro Gordo	84.027A	113,901

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
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	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

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

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

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

Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.173A, 84.027A	Special Education Cluster	5,200,732
	Total Amount Tested as Major	\$5,200,732

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

\$5,340,872

% tested as Major

97.38%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

X YES NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

2019- None

2. THIS FINDING IS:

11

New

7

Repeat from Prior Year?

Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

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

Macon-Piatt Special Education District
39-055-0610-61
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- <u>None</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition ¹⁵			
10. Questioned Costs ¹⁶			
11. Context ¹⁷			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response ¹⁸			

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4)

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

Macon-Piatt Special Education District
39-055-0610-61
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

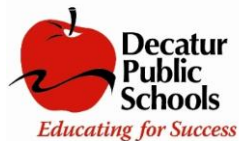
<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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



Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Estimated Tax Levy 2019, Paid in 2020
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: 2019 Estimated Levy Recommendation
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

The “levy” is a funding request from Macon County to assess local property taxes. The amount of taxes received by the District is based upon rate limitations, the amount requested, and the final assessed value of taxable property located within the Decatur Public School District #61 boundaries.

CURRENT CONSIDERATIONS:

The District is required to file a tax levy with Macon County on an annual basis. The estimated levy must be adopted no less than 20 days prior to adopting the final levy. Attached is the estimated levy for 2019 taxes. Prior to adopting at the December Board meeting, the final levy will be adjusted to reflect best known information associated with the District’s 2019 assessed value.

The aggregate levy does not exceed 105% of the prior year extension. The District is not required to publish a notice of hearing or hold a truth-in-taxation hearing.

FINANCIAL CONSIDERATIONS:

The non debt-service levy accounts for approximately \$31,381,300 of the District’s annual revenues. Based upon an estimated EAV of \$703 million, the resulting non-debt service levy would be flat, no increase or decrease over the prior year.

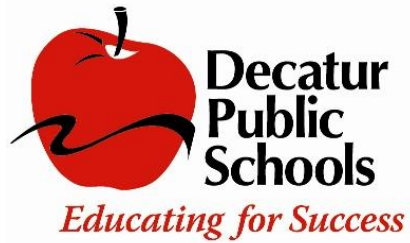
STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Estimated Tax Levy for 2019, Paid in 2020 as submitted. For all funds, excluding bond and interest, the District’s estimated levy request would be \$31,381,300.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____



Decatur Public Schools


2019 Estimated Taxes

Paid in 2020


November 5, 2019

Deciding Factors

Levy Rate:

- ▶ District's Equalized Assessed Value
 - As the EAV rises, the Levy rate decreases
 - As the EAV declines, the Levy rate increases
 - ▶ Levy Requests for Unrestricted Funds
 - IMRF (Non-teacher Retirement System)
 - Social Security (FICA and Medicare)
 - Tort
 - Unemployment, Worker's Compensation, Property Casualty Insurance, and Police/Security
 - ▶ Debt Service Payment
 - Directed by Debt Repayment Schedule
 - County Adds 1% for Uncollected Taxes
- 

Historical Equalized Assessed Values

- ▶ 2012: \$730,387,461
 - ▶ 2013: \$704,484,895
 - ▶ 2014: \$687,759,707
 - ▶ 2015: \$689,331,328
 - ▶ 2016: \$699,573,967
 - ▶ 2017: \$691,033,957
 - ▶ 2018: \$692,488,061
 - ▶ 2019: \$703,000,000 (preliminary estimate)
- 

FY21 - Debt Service

▶ Property Tax Payments

- 2013A (WC): \$1,908,703
- 2019 (WC): \$480,250 (estimate)
- 2020 (WC/HLS): \$988,857 (estimate)
 - **Sub-Total = \$3,377,809**
- Abatement: \$229,081 (estimate)
 - **Total = \$3,148,728**
 - **Total+1% = \$3,180,215**

▶ Sales Tax Payments

- 2011A (HS Construction): \$4,519,775
- 2011B (HS Construction/QZAB): \$105,188
 - **Total = \$4,624,963**

IMRF Background


▶ Unfunded Liability

- Year End 2015
 - 14.05% = \$15.2 MM
- Year End 2016
 - 13.13% = \$14.8 MM
- Year End 2017
 - 2.95% = \$3.3 MM
- Year End 2018
 - December Investments Dropped
 - Changed Investment Projections
 - Reduced 7.5% to 7.25%
 - 14.81% = \$17.9 MM

▶ Rate History

- CY 2018 – 11.71%
 - Internal Rate – 13.71%
 - FY19 Expenses
 - \$2,677,491
- CY 2019 – 9.39%
 - Internal Rate - Non-Adjusted
 - FY20 Estimated Expenses
 - \$2,116,680
- CY 2020 – 10.99%
 - Internal Rate = 12.99%
 - FY21 Estimated Expenses
 - **\$2,582,831**
 - IMRF Levy Request – **\$2,250,000**
 - Beginning IMRF Fund Balance - \$1,314,616

Social Security Expenses

- ▶ FICA/Medicare for non-TRS (non-teacher) employees
 - ▶ Medicare for TRS (teacher) employees
 - ▶ Social Security Levy Request - **\$1,775,500**
 - ▶ Anticipated Expenses
 - FY20 - \$2,094,834
 - FY21 - **\$2,152,442** (2.75%)
 - ▶ Social Security Fund Balance
 - July 1, 2020 - \$1,506,501
- 

Tort Expenses

- ▶ FY20 - \$2,772,655
- ▶ FY21 - \$2,849,766 (3.25%)
 - Dependent Upon Work Related Incidents
- ▶ Tort Levy Request - \$3,032,000
- ▶ Tort: Estimated Fund Balance
 - July 1, 2020 – 3,058,719

FY21 - IMRF/Social Security/Tort (estimated)

Fund	FY21 Begin	Revenues	Expenses	Difference	FY21 End
IMRF	1,134,616	2,250,000	2,582,831	(332,831)	801,785
Social Security	1,506,501	1,775,500	2,152,442	(376,942)	1,129,559
Total	1,858,262		4,735,273	(709,773)	1,931,344
20%			20%: 947,055		40.7%
Tort	3,058,719	3,032,000	2,849,766	182,530	3,241,249

Revenue Estimates do not include:

- CPPRT (IMRF) - \$100,000
- Investments (IMRF) - \$12,500
- Investments (SS) - \$15,000

Estimated 2019 Levy

Based upon \$703,000,000 of EAV (Balloon)

Does not include Debt Service

Fund	Maximum Rate	Estimated Levy
Education	\$2.57	18,067,100
Operations and Maintenance	\$0.50	3,515,000
Transportation	\$0.20	1,406,000
Working Cash	\$0.05	351,500
IMRF	No Limit	2,250,000
FICA/Medicare	No Limit	1,775,500
Life Safety	\$0.05	351,500
Tort Liability	No Limit	3,032,000
Special Education	\$0.04	281,200
Leasing	\$0.05	351,500
Total		31,381,300

2018 Extension

2019 Levy (estimated)

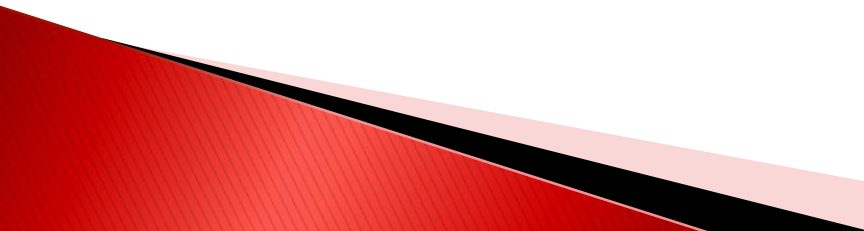
▶ 2018 Extension

- \$30,465,584.53 (without debt service)
- \$33,508,116.30 (includes debt service)

▶ 2019 Levy (estimated)

- \$31,381,300 (without debt service)
- \$34,561,515 (includes debt service)
- No Truth in Taxation Hearing Required

▶ EAV: \$703,000,000 (balloon)

- \$0.0066 Levy Rate Increase
 - Annual Increase to \$100,000 Home - \$2.20
- 

Levy Abatement – Required Action


- ▶ District issued Bonds to Renovate the Two High Schools
 - 2011 A – Alternative Revenue (\$70.92 million)
 - 2011 B – QZAB (\$4.675 million)
- ▶ Sales taxes collected offset the Bond payments
- ▶ BOLD Plan –Additional Bonds:
 - WC Bonds in 2019
 - Abatement (estimate) \$229,081 using EBF to offset bond payment
- ▶ The Board Abatement Resolutions Directing the County:
 - 2019 taxes for the 2011A and 2011B issues and
 - Approximately \$229,081 for 2019 issue

Recommendations

▶ **November 5, 2019**

- Administration recommends that the Board approve the estimated levy as submitted.

▶ **December 10, 2019**

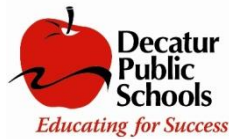
- Final levy submitted for consideration.
 - Two (2) tax abatement resolutions for the 2011 Sales Tax Bond Issues will be submitted to the Board for consideration.
 - One (1) tax abatement resolution for the 2019 Working Cash Issue will be submitted to the Board for consideration.
- 

**2019 Levy
Paid in 2020**

Questions

Estimated Levy 2018 Taxes Paid in 2019

	Estimated 2019 EAV	703,000,000	2018 EAV	682,488,061		
Fund	2019 Tax Year	2019 Rate (estimated)	2018 Extension	2018 Rate	Difference 2019 vs 2018 (Dollars)	Different 2019 vs 2018 (Rate)
Education	18,067,100	2.5700	17,539,943.17	2.57000	527,156.83	-
Operations & Maintenance	3,515,000	0.5000	3,412,440.30	0.50000	102,559.70	-
Transportation	1,406,000	0.2000	1,364,976.12	0.20000	41,023.88	-
Working Cash	351,500	0.0500	341,244.03	0.05000	10,255.97	-
IMRF	2,250,000	0.3201	1,465,984.35	0.21480	784,015.65	0.1053
FICA/Medicare	1,775,500	0.2526	2,441,942.28	0.35780	(666,442.28)	(0.1052)
Life Safety	351,500	0.0500	341,244.03	0.05000	10,255.97	-
Tort Liability	3,032,000	0.4313	2,943,571.00	0.43130	88,429.00	(0.0000)
Special Education	281,200	0.0400	272,995.22	0.04000	8,204.78	-
Leasing	351,500	0.0500	341,244.03	0.05000	10,255.97	-
Operational Total	31,381,300	4.4639	30,465,584.53	4.46390	915,715.47	0.0000
					3.01%	
Debt Service Payment	3,180,215	0.4524	3,042,531.77	0.44580	137,683.51	0.0066
Total	34,561,515	4.9163	33,508,116.30	4.90970	1,053,398.98	0.0066



Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Resolution providing for the issue of approximately \$9,605,000 General Obligation School Bonds, Series 2019, for the purpose of increasing the Working Cash Fund of the District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to Stifel, Nicolaus & Company, Incorporated
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: Resolution providing for the issue of approximately \$9,605,000 General Obligation School Bonds, Series 2019, for the purpose of increasing the Working Cash Fund of the District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to Stifel, Nicolaus & Company, Incorporated
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

The board approved the Building better Opportunities for Learning in Decatur (BOLD) plan with the intent to issue \$55 million in bonds to pay for the associated projects.

CURRENT CONSIDERATIONS:

The attached resolution is a shell of the final terms for the upcoming issuance. This resolution provides for the issuance of the first estimated \$9,605,000 of the related bonds for the BOLD projects. Since this issuance is for facility related projects and is under \$10 million, the bonds will be issued as bank qualified allowing bank investors to earn a tax credit from their cost to carry the investment. Moody's evaluated the District's financials and deemed the issuance to have an A3 rating. The resolution incorporates bond insurance which acquires an upgraded Aa rating for the bonds.

FINANCIAL CONSIDERATIONS:

If market conditions are conducive, the Bonds should be sold on Tuesday November 5th. The final resolution should set the final yield of the issuance and will be available on Tuesday, the date of the board meeting. Depending on the bond market at that time, the final resolution may provide for parameters allowing the underwriter, Stifel, to purchase and sell the bonds when the market is more favorable.

STAFF RECOMMENDATION:

Administration respectfully requests that the Board of Education approve the Resolution providing for the issue of approximately \$9,605,000 General Obligation School Bonds, Series 2019, for the purpose of increasing the Working Cash Fund of the District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to Stifel, Nicolaus & Company, Incorporated as presented.

RECOMMENDED ACTION:

☒ Approval
☐ Information
☐ Discussion

BOARD ACTION: _____

RESOLUTION providing for the issue of \$9,110,000 General Obligation School Bonds, Series 2019, of Decatur School District Number 61, Macon County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to Stifel, Nicolaus & Company, Incorporated.

* * *

WHEREAS, pursuant to the provisions of Article 20 of the School Code of the State of Illinois (the "*Act*"), and all laws amendatory thereof and supplementary thereto, Decatur School District Number 61, Macon County, Illinois (the "*District*"), is authorized to create and maintain a Working Cash Fund in and for the District; and

WHEREAS, pursuant to authority of the provisions of said Article 20 the Board of Education of the District (the "*Board*") adopted a resolution declaring its intention to avail of the provisions of said Article and issue bonds of the District in the aggregate amount of \$28,000,000 for working cash fund purposes as in and by said Article 20 provided; and

WHEREAS, pursuant to and in accordance with the Act and the provisions of Section 5 of the Local Government Debt Reform Act of the State of Illinois, as amended, notice of intention to issue said bonds pursuant to the provisions of said Article 20 was published in the *Herald & Review*, the same being a newspaper of general circulation in the District, and an affidavit evidencing the publication of such notice of intention, together with a newspaper clipping of such notice as published attached thereto, have heretofore been presented to the Board and made a part of the permanent records of the Board; and

WHEREAS, more than thirty (30) days have expired since the date of the publishing of such notice of intention to issue said bonds, and no petition with the requisite number of valid signatures thereon has been filed with the Secretary of the Board requesting that the proposition to issue said

bonds as authorized by the provisions of said Article 20 be submitted to the legal voters of the District; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 26th day of September, 2019, executed an Order calling a public hearing (the "*Hearing*") for the 8th day of October, 2019, concerning the intent of the Board to sell said bonds; and

WHEREAS, notice of the Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Herald & Review*, and (ii) by posting at least 96 hours before the Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 96-hour period preceding the Hearing; and

WHEREAS, the Hearing was held on the 8th day of October, 2019, and at the Hearing the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 8th day of October, 2019; and

WHEREAS, the Board is now authorized to issue bonds to the amount of \$28,000,000 as authorized by the provisions of said Article 20 for working cash fund purposes and to levy taxes to pay principal of and interest on such bonds; and

WHEREAS, the Board deems it advisable, necessary and for the best interests of the District that \$9,110,000 of the bonds so authorized be issued at this time:

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. Authorization. It is hereby found and determined that the working cash fund of the District be increased and the Board has been authorized by law to borrow the sum of \$28,000,000 upon the credit of the District and as evidence of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used for working cash fund purposes, and that it is necessary and for the best interests of the District that there be issued at this time \$9,110,000 of the bonds so authorized.

Section 3. Bond Details. There be borrowed on the credit of and for and on behalf of the District the sum of \$9,110,000 for the purpose aforesaid; and that bonds of the District (the “Bonds”) shall be issued in said amount and shall be designated “General Obligation School Bonds, Series 2019.” The Bonds shall be dated December 5, 2019, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each and authorized integral multiples thereof (but no single Bond shall represent installments of principal maturing on more than one date), shall be numbered 1 and upward, and the Bonds shall become due and payable serially (subject to option of prior redemption as hereinafter set forth) on December 1 of each of the years, in the amounts and bearing interest per annum as follows:

YEAR OF MATURITY	PRINCIPAL AMOUNT	RATE OF INTEREST
2020	\$ 710,000	4.00%
2038	3,635,000	4.00%
2039	4,765,000	4.00%

The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being

payable on June 1 and December 1 of each year, commencing on December 1, 2020. Interest on each Bond shall be paid by check or draft of BOKF, N.A., St. Louis, Missouri (the “*Bond Registrar*”), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 15th day of the month next preceding the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the President and Secretary of the Board, and shall be registered, numbered and countersigned by the manual or facsimile signature of the School Treasurer who receives the taxes of the District (the “*School Treasurer*”), as they shall determine, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar, as authenticating agent of the District and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Resolution unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Resolution. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 4. Registration of Bonds; Persons Treated as Owners. (a) General. The District shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this Resolution to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the District of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been

mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as described in Section 3 hereof. Upon initial issuance, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto ("*Cede*"), as nominee of The Depository Trust Company, New York, New York, and its successors and assigns ("*DTC*"). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The President and Secretary of the Board, the Superintendent and chief business official of the District and the Bond Registrar are each authorized to execute and deliver, on behalf of the District, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the "*Representation Letter*"), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the District and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “*DTC Participant*”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the District and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the principal of or interest on the Bonds. The District and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District’s obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the District to make payments of principal and interest with respect to any Bond.

Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 15th day of the month next preceding the applicable interest payment date, the name “Cede” in this Resolution shall refer to such new nominee of DTC.

In the event that (i) the District determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the District, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the District determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the District shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At that time, the District may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the District, or such depository’s agent or designee, and if the District does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 4(a) hereof.

Notwithstanding any other provisions of this Resolution to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

Section 5. Redemption. The Bonds maturing on and after December 1, 2038, shall be subject to redemption prior to maturity at the option of the District as a whole, or in part in integral

multiples of \$5,000 in any order of their maturity as determined by the District (less than all of the Bonds of a single maturity to be selected by the Bond Registrar), on December 1, 2028, and on any date thereafter, at the redemption price of par plus accrued interest to the redemption date.

The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The District shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the District in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

Section 6. Redemption Procedure. Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the District by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond

or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and
- (6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the District shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the District, state that said redemption shall be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the District shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the District shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed

shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

Section 7. Form of Bond. The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraphs [6] through [11] shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED
NO. _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA

STATE OF ILLINOIS

COUNTY OF MACON

DECATUR SCHOOL DISTRICT NUMBER 61

GENERAL OBLIGATION SCHOOL BOND, SERIES 2019

See Reverse Side for Additional Provisions

Interest	Maturity	Dated	
Rate: 4.00%	Date: December 1, 20__	Date: December 5, 2019	CUSIP: 555597 ____

Registered Owner:

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS, that Decatur School District Number 61, Macon County, Illinois (the “*District*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the Interest Rate per annum set forth above on June 1 and December 1 of each year, commencing December 1, 2020, until said Principal Amount is paid. Principal of this Bond is payable in lawful money of the United States of America upon presentation and surrender hereof at the principal corporate trust office of BOKF, N.A., St. Louis, Missouri, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond

Registrar, at the close of business on the 15th day of the month next preceding each interest payment date and shall be paid by check or draft of the Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar. For the prompt payment of this Bond, both principal and interest at maturity, the full faith, credit and resources of the District are hereby irrevocably pledged.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax sufficient to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, said Decatur School District Number 61, Macon County, Illinois, by its Board of Education, has caused this Bond to be signed by the manual or duly authorized facsimile signatures of the President and Secretary of said Board of Education, and to be registered, numbered and countersigned by the manual or duly authorized facsimile signature of the School Treasurer who receives the taxes of the District, all as of the Dated Date identified above.

SPECIMEN

President, Board of Education

SPECIMEN

Secretary, Board of Education

Registered, Numbered and Countersigned:

SPECIMEN

School Treasurer

Date of Authentication: _____, 20__

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:
BOKF, N.A.,
St. Louis, Missouri

This Bond is one of the Bonds described in the within mentioned resolution and is one of the General Obligation School Bonds, Series 2019, of Decatur School District Number 61, Macon County, Illinois.

BOKF, N.A.,
as Bond Registrar

By _____
SPECIMEN
Authorized Officer

[Form of Bond - Reverse Side]

DECATUR SCHOOL DISTRICT NUMBER 61

MACON COUNTY, ILLINOIS

GENERAL OBLIGATION SCHOOL BOND, SERIES 2019

[6] This Bond is one of a series of bonds issued by the District for working cash fund purposes, in full compliance with the provisions of the School Code of the State of Illinois, and the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by the Board of Education of the District by resolutions duly and properly adopted for that purpose, in all respects as provided by law.

[7] Bonds of the issue of which this Bond is one due on or after December 1, 2038, are subject to redemption prior to maturity at the option of the District as a whole, or in part in integral multiples of \$5,000 in any order of their maturity as determined by the District (less than all the Bonds of a single maturity to be selected by lot by the Bond Registrar), on December 1, 2028, and on any date thereafter, at the redemption price of par plus accrued interest to the redemption date.

[8] Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the District maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.

[9] This Bond is transferable by the registered holder hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in St. Louis, Missouri, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing resolution, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[10] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the authorizing resolution. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

[11] The District and the Bond Registrar may deem and treat the registered holder hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto _____

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____
_____ attorney to transfer the said Bond on the books kept for registration
thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 8. Sale of Bonds. The Bonds hereby authorized shall be executed as in this Resolution provided as soon after the passage hereof as may be, and thereupon be deposited with the School Treasurer, and be by said Treasurer delivered to Stifel, Nicolaus & Company, Incorporated, St. Louis, Missouri (the "*Purchaser*"), upon receipt of the purchase price therefor, the same being \$9,835,190.55; the contract for the sale of the Bonds heretofore entered into (the "*Purchase Contract*") is in all respects ratified, approved and confirmed, it being hereby found and determined that the Bonds have been sold at such price and bear interest at such rates that neither the true interest cost (yield) nor the net interest rate received upon such sale exceed the maximum rate otherwise authorized by Illinois law and that the Purchase Contract is in the best interests of the District and that no person holding any office of the District, either by election or appointment, is in any manner interested, directly or indirectly, in his or her own name or in the name of any other person, association, trust or corporation, in the Purchase Contract; the surety bond executed by said Treasurer in connection with the issuance of the Bonds as required by

Section 19-6 of the Act is hereby approved and shall be filed with the Regional Superintendent of Schools having jurisdiction over the District; and the Bonds before being issued shall be registered, numbered and countersigned by said Treasurer, such registration being made in a book provided for that purpose, in which shall be entered the record of the resolution authorizing the Board to borrow said money and a description of the Bonds issued, including the number, date, to whom issued, amount, rate of interest and when due.

The use by the Purchaser of any Preliminary Official Statement and any final Official Statement relating to the Bonds (the "*Official Statement*") is hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Resolution, said Preliminary Official Statement, the Official Statement and the Bonds.

Section 9. Tax Levy. In order to provide for the collection of a direct annual tax sufficient to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, in amounts sufficient for that purpose, and that there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit:

FOR THE YEAR

A TAX SUFFICIENT TO PRODUCE THE SUM OF:

2019	\$1,238,351.11	for interest and principal up to and including June 1, 2021
2020	\$ 336,000.00	for interest
2021	\$ 336,000.00	for interest
2022	\$ 336,000.00	for interest
2023	\$ 336,000.00	for interest
2024	\$ 336,000.00	for interest
2025	\$ 336,000.00	for interest
2026	\$ 336,000.00	for interest
2027	\$ 336,000.00	for interest
2028	\$ 336,000.00	for interest
2029	\$ 336,000.00	for interest
2030	\$ 336,000.00	for interest
2031	\$ 336,000.00	for interest
2032	\$ 336,000.00	for interest
2033	\$ 336,000.00	for interest
2034	\$ 336,000.00	for interest
2035	\$ 336,000.00	for interest
2036	\$ 336,000.00	for interest
2037	\$3,898,300.00	for interest and principal
2038	\$4,860,300.00	for interest and principal

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the District, and the fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the foregoing tax levy and the District and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

Section 10. Filing of Resolution. Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk of Macon County, Illinois (the “*County Clerk*”), and it shall be the duty of the County Clerk to annually in and for each of the years 2019 to 2038, inclusive, ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund to be designated “School Bond and Interest Fund of 2019” (the “*Bond Fund*”), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the School Treasurer. Interest earnings on the Bond Fund and the Working Cash Fund of the District have not been earmarked or restricted by the Board for a designated purpose.

Section 11. Use of Bond Proceeds. All moneys derived from the issuance of the Bonds hereby authorized shall be used only for the purpose and in the manner provided by the Act. Accrued interest, if any, received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited into the Bond Fund. The principal proceeds of the Bonds and any premium received on the delivery of the Bonds are hereby appropriated to pay the costs of issuance of the Bonds and for working cash fund purposes, and that portion thereof not needed to pay such costs shall be set aside in a separate fund known and designated as the “Working Cash Fund of Decatur School District Number 61, Macon County, Illinois,” which said fund shall be held apart and maintained as provided in Article 20 of

the Act at least until all the Bonds have been retired or all the Bond proceeds have been fully spent (whichever is earlier), and shall not be used for any other purpose whatsoever. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser on behalf of the District from the proceeds of the Bonds.

Section 12. Non-Arbitrage and Tax-Exemption. The District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President and Secretary of the Board and the School Treasurer, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the

Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

Section 13. Designation of Issue. The District hereby designates each of the Bonds as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

Section 14. Reimbursement. With respect to expenditures for the project to be undertaken with proceeds of the Bonds paid within the 60 day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

Section 15. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 16. Duties of Bond Registrar. If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar’s standard form of

agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds as provided for herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or upon redemption prior to maturity or submitted for exchange or transfer;
- (e) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and
- (f) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

Section 17. Continuing Disclosure Undertaking. The President of the Board is hereby authorized, empowered and directed to execute and deliver a Continuing Disclosure Undertaking under Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the “*Continuing Disclosure Undertaking*”). When the Continuing Disclosure Undertaking is executed and delivered on behalf of the District as herein provided, the Continuing Disclosure Undertaking will be binding on the District and the officers, employees and agents of the District, and the officers, employees and agents of the District are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Resolution, the sole remedy for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance

by court order to cause the District to comply with its obligations under the Continuing Disclosure Undertaking.

Section 18. Municipal Bond Insurance. In the event the payment of principal and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the “*Municipal Bond Insurance Policy*”) issued by a bond insurer (the “*Bond Insurer*”), and as long as such Municipal Bond Insurance Policy shall be in full force and effect, the District and the Bond Registrar agree to comply with such usual and reasonable provisions regarding presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer upon payment of the Bonds by the Bond Insurer, amendment hereof, or other terms, as approved by the President of the Board on advice of counsel, his or her approval to constitute full and complete acceptance by the District of such terms and provisions under authority of this Section. The President of the Board, the Superintendent of the District and the Chief Operational Officer of the District are each hereby authorized to approve and execute a commitment for the purchase of the Municipal Bond Insurance Policy.

Section 19. Record-Keeping Policy and Post-Issuance Compliance Matters. On July 16, 2013, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

Section 20. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 21. Repeal. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted November 5, 2019.

President, Board of Education

Secretary, Board of Education

Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Guaranteed Maximum Price Amendment for the Thomas Jefferson / Montessori portion of the BOLD Facility Plan
Initiated By: Dr. Fred Bouchard, Assistant Superintendent of Support Services	Attachments: Thomas Jefferson / Montessori Guaranteed Maximum Price Amendment from O'Shea Builders
Reviewed By: Dr. Paul Fregeau, Superintendent and Brian Braun, Legal Counsel	

BACKGROUND INFORMATION:

The Board contracted with O'Shea Builders to serve as Construction Managers of the BOLD Facility Plan. In the approved AIA contract with O'Shea Builders on page 3 at the end of the Table of Articles it references Exhibit A – Guaranteed Maximum Price Amendment (GMP). Each portion of the project will have a similar addendum which outlines the provision of the GMP. The Thomas Jefferson / Montessori GMP amendment is attached.

CURRENT CONSIDERATIONS:

Administration and BLDD has worked with O'Shea Builders for a completion of this first GMP Amendment associated with the Thomas Jefferson / Montessori portion of the BOLD Facility Plan.

FINANCIAL CONSIDERATIONS:

The O'Shea GMP for the construction part of the project at TJ/Montessori is \$4,959,320 of the total \$6,000,000 allowance for this part of the BOLD Plan. \$1,039.639 is allotted for Owner Cost (Soft Cost and FF&E – furniture, fixtures and equipment). The funding for this project primarily comes from Fund 60 (Capital Projects) as part of the BOLD Facility Plan.

STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education approve the Thomas Jefferson / Montessori Guaranteed Maximum Price Amendment from O'Shea Builders as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

AIA Document A133™ – 2009 Exhibit A

Guaranteed Maximum Price Amendment

for the following PROJECT:

(Name and address or location)

Decatur Public Schools #61
Thomas Jefferson Middle School Montessori Renovation
4735 East Cantrell Street
Decatur, IL 62521

THE OWNER:

(Name, legal status and address)

Decatur Public Schools District #61
101 W Cerro Gordo Street
Decatur IL 62523

THE CONSTRUCTION MANAGER:

(Name, legal status and address)

Harold O'Shea Builders Inc., d/b/a O'Shea Builders
3401 Constitution Drive
Springfield, IL 62711

ARTICLE A.1

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 2.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of this Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Four Million Nine Hundred Fifty Nine Thousand Three Hundred Twenty dollars (\$ 4,959,320), subject to additions and deductions by Change Order as provided in the Contract Documents.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, allowances, contingencies, alternates, the Construction Manager's Fee, and other items that comprise the Guaranteed Maximum Price.

(Provide below or reference an attachment.)

See Exhibit G in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation

§ A.1.1.3 The Guaranteed Maximum Price is based on the following alternates, if any, which are described in the Contract Documents and are hereby accepted by the Owner:
(State the numbers or other identification of accepted alternates. If the Contract Documents permit the Owner to accept other alternates subsequent to the execution of this

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2007, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.

Amendment, attach a schedule of such other alternates showing the amount for each and the date when the amount expires.)

See Exhibit E in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation

§ A.1.1.4 Allowances included in the Guaranteed Maximum Price, if any:

(Identify allowance and state exclusions, if any, from the allowance price.)

See Exhibit B in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation

§ A.1.1.5 Assumptions, if any, on which the Guaranteed Maximum Price is based:

See Exhibit C in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation.

§ A.1.1.6 The Guaranteed Maximum Price is based upon the following Supplementary and other Conditions of the Contract: N/A

§ A.1.1.7 The Guaranteed Maximum Price is based upon the following Specifications:

(Either list the Specifications here, or refer to an exhibit attached to this Agreement.)

See Exhibit A in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation

§ A.1.1.8 The Guaranteed Maximum Price is based upon the following Drawings:

(Either list the Drawings here, or refer to an exhibit attached to this Agreement.)

See Exhibit A in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation.

§ A.1.1.9 The Guaranteed Maximum Price is based upon the following other documents and information:

(List any other documents or information here, or refer to an exhibit attached to this Agreement.)

See attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation.

ARTICLE A.2

§ A.2.1 The anticipated date of Substantial Completion established by this Amendment:

May 26, 2020 as noted in Exhibit D in the attached 10/10/19 O'Shea Guaranteed Maximum Price Summary Document, Decatur Public Schools #61 Thomas Jefferson Middle School Montessori Renovation

E-SIGNED by Michael E. O'Shea
on 2019-10-18 11:29:12 CDT

OWNER *(Signature)*

Beth Nolan, President, Board of Education, Decatur
Public Schools District #61
(Printed name and title)

CONSTRUCTION MANAGER *(Signature)*

Michael E. O'Shea, President of Harold O'Shea
Builders Inc., d/b/a O'Shea Builders
(Printed name and title)

Init.

O'Shea Guaranteed Maximum Price Summary Document

Decatur Public Schools #61
Thomas Jefferson Middle School
Montessori Renovation

10/10/19





October 10, 2019

Dr. Fred Bouchard
Assistant Superintendent
Decatur Public Schools #61
101 Cerro Gordo Street
Decatur, IL 62523

Re: Decatur Public School #61, Thomas Jefferson Middle School Montessori Renovation

Dear Fred:

This letter serves as a summary of the Final Guaranteed Maximum Price (GMP) for the project referenced above. The project Contract Sum is as follows:

Base Bid with recommended Alternates: Four Million Nine Hundred Fifty Nine Thousand Three Hundred Twenty Dollars; \$4,959,320

The project includes the partial interior renovation of this middle school to provide for a Montessori program. This includes removing walls, creating wall openings between rooms, incorporating single-user toilet rooms in classrooms, providing small kitchenettes and laundry rooms adjacent to classrooms, replacing flooring, ceilings and light fixtures and renovating the cafeteria. Exterior work is limited to a new entrance canopy at the east entrance. An asbestos abatement project contracted directly through the school district is occurring prior to the start of this project.

For your consideration we have included Exhibits A through G with this letter. The exhibits will become part of the Contract and further define the scope of work.

- Exhibit A – Drawings, Specifications, Contractor Project Manual and Addenda
- Exhibit B – Allowances
- Exhibit C – Exclusions, Assumptions & Clarifications, Responsibility Matrix, Contingency Definitions
- Exhibit D – Schedule of Work
- Exhibit E – Alternate Prices
- Exhibit F – Unit Prices
- Exhibit G – Bid Results Summary

Thank you very much for the opportunity to serve you, and please let us know if you have any questions or need additional information.

Sincerely Yours,

A handwritten signature in black ink, appearing to read 'Tim Hickey'.

Tim Hickey
O'Shea Builders

Exhibit A – Drawings, Specifications, Contractor Project Manual, and Addenda

- 1) Drawings and Specifications prepared by BLDD Architects, dated August 28, 2019:

GENERAL

G100	COVER SHEET
G101	ADA REQUIREMENTS & PARTITION TYPES
G102	CODE ANALYSIS & EGRESS PLAN

DEMOLITION

D100	DEMOLITION - FIRST FLOOR PLAN - OVERALL
D101	DEMOLITION - FIRST & SECOND FLOOR PLAN - AREA A
D102	DEMOLITION - FIRST FLOOR PLAN - AREA B

STRUCTURAL

S001	STRUCTURAL GENERAL NOTES
S101	FOUNDATION PLAN
S201	FIRST FLOOR FRAMING PLAN – OVERALL
S201A	FIRST FLOOR FRAMING PLAN – AREA A
S201B	FIRST FLOOR FRAMING PLAN – AREA B

ARCHITECTURAL

A100	FIRST FLOOR PLAN - OVERALL
A101	FIRST & SECOND FLOOR PLAN - AREA A
A102	FIRST FLOOR PLAN - AREA B
A300	ROOF PLAN - OVERALL
A400	DOORS & WINDOWS ELEVATIONS / DETAILS
A600	HORIZONTAL, RAMP, STAIR, & CANOPY DETAILS
A700	RESTROOM ENLARGED PLANS
A701	INTERIOR ELEVATIONS - EC
A702	INTERIOR ELEVATIONS - E1
A703	INTERIOR ELEVATIONS - E2
A704	INTERIOR ELEVATIONS - 7/8
A705	INTERIOR ELEVATIONS - CORRIDORS
A706	INTERIOR ELEVATION - LIBRARY/CAFE
A707	INTERIOR ELEVATIONS
A801	REFLECTED CEILING PLAN - FIRST AND SECOND FLOOR - AREA A
A802	REFLECTED CEILING PLAN - AREA B
A901	FIRST & SECOND FLOOR FINISH PLAN - AREA A
A902	FIRST FLOOR FINISH PLAN - AREA B
A903	ALT. BID A-2 & A-4 – FIRST & SECOND FLOOR – AREA A FINISH PLANS

FOOD SERVICE

FS1	FOOD SERVICE EQUIPMENT PLAN - DISHROOM
FS2	FOOD SERVICE UTILITY PLAN - DISHROOM
FS101	FOOD SERVICE EQUIPMENT PLAN - KITCHEN
FS102	FOOD SERVICE PLUMBING PLAN - KITCHEN
FS103	FOOD SERVICE ELECTRICAL PLAN - KITCHEN
FS104	FOOD SERVICE DETAIL SHEET - KITCHEN

MECHANICAL / ELECTRICAL / PLUMBING

PD101	PLUMBING DEMOLITION PLANS - AREA A
PD102	PLUMBING DEMOLITION PLAN - AREA B
P101	PLUMBING PLANS - AREA A
P102	PLUMBING PLAN - AREA B
P601	PLUMBING SCHEDULES, NOTES, & DETAILS
P901	PLUMBING 3D VIEWS
MD101	MECHANICAL DEMOLITION PLANS - AREA A
MD102	MECHANICAL DEMOLITION PLAN - AREA
M101	MECHANICAL PLANS - AREA A
M102	MECHANICAL PLAN - AREA B
M601	MECHANICAL SCHEDULES, NOTES, & DETAILS
ED101	ELECTRICAL DEMOLITION PLANS - AREA - A
ED102	ELECTRICAL DEMOLITION PLAN - AREA - B
E101	ELECTRICAL POWER PLANS - AREA - A
E102	ELECTRICAL POWER PLAN - AREA - B
E103	ELECTRICAL LIGHTING PLANS - AREA - A
E104	ELECTRICAL LIGHTING PLAN - AREA - B
E301	LIGHTING FIXTURE & PANEL SCHEDULES A-G2
E302	ELECTRICAL DETAILS & PANEL SCHEDULES I1-T
E601	ELECTRICAL NOTES & LEGEND

- 2) Contractor Project Manual prepared by O'Shea Builders, dated August 28, 2019.
- 3) O'Shea Builders has issued three addenda:
 - Addendum 1 dated 9/18/19
 - Addendum 2 dated 9/23/19
 - Addendum 3 dated 9/25/19

Exhibit B – Allowances

- O'Shea Builders has included **Twelve Thousand Four Hundred Twenty Six dollars, (\$12,426)** for rough-in of data cabling. Telecommunications and safety/security work for this project is to be performed by the Owner however this allowance accounts for the conduit and wire that will be provided (furnished and installed) by the electrical contractor during the construction project so the Owner may complete the equipment installation and terminations.
- O'Shea Builders has included **Five Thousand dollars, (\$5000)** for traffic control. This allowance amount is based upon the potential need to temporarily direct traffic for a delivery or other construction traffic disruption to the public right-of-way.
- O'Shea Builders has included **Eight Thousand Two Hundred Eighty Eight dollars, (\$8288)** to replace the concrete stairs adjacent to the new entrance canopy. This allowance will be utilized if the existing stair cannot remain in place when the new canopy foundation and footing are installed.

Exhibit C – Exclusions, Assumptions & Clarifications

EXCLUSIONS

- Sales tax
- Builders Risk Insurance (provided by Owner)
- Premium Time / After Hours Shift Work required by Owner requested change
- Temporary Utility Consumables: Water and Electricity used during construction.
- Exterior improvements other than canopy entrance work and roof patch as noted on drawings.
- Playground and related site work
- Parking Lot Improvements (assumed DPS will revise striping if desired)
- Selective Demolition of the following to be provided by Owner:
 - Casework to be salvaged and moved to other location
 - Removal of some lockers, marker boards, chalk boards, school furniture, (desks, tables, chairs), low voltage (cameras, sensors, TVs)
- Indirect Costs Managed by Owner included in the total project Contract Sum but not in the GMP:
 - Design fee includes design services value provided by BLDD;
 - Pre-Construction fee includes O'Shea Builders services as prescribed in the Standard Form of Agreement Between Owner and Construction Manager as Constructor;
 - Asbestos abatement includes hazardous material abatement contracted directly by Owner at a value provided by Jeff Shourd of Alliance Illinois, abatement consultant to the Owner;
 - FF&E (furniture, fixtures and equipment) allowance includes furniture value of \$195,300, provided by BLDD, and \$12,500 allowance for kitchenette appliances and washer/dryer units to be provided by Owner; and
 - Safety/Security allowance includes \$50,000 value provided by BLDD for the installation of two security cameras, relocation of four cameras and installation of a key fob security access door components at one location. Equipment to be furnished by the Owner.

QUALIFICATIONS

- The Owner's Contingency amount is **Eighty Nine Thousand Nine Hundred Twenty Two dollars (\$89,922)** to be used in accordance with the included Contingency Use Guidelines.
- The Construction Manager's Contingency amount is **Ninety Thousand dollars (\$90,000)** to be used in accordance with the included Contingency Use Guidelines.

CLARIFICATIONS

- Payment and Performance Bonds are included with subcontractor bids and on the construction management services.
- This Guaranteed Maximum Price includes bid packages for Masonry, Structural Steel, General Trades, Roofing & Flashing, Aluminum & Glass, Overhead Doors, Gypsum Board Assemblies, Flooring, Painting, Food Service Equipment, Fire Suppression, Plumbing, Mechanical, and Electrical.

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- Our Guaranteed Maximum Price includes a lump sum amount of **Three Hundred Ninety Three Thousand Eight Hundred Eighteen dollars (\$393,818.00)** for General Conditions expenses which includes all applicable project expense for the following O'Shea Builders staff members:
 - Project Manager
 - Project Superintendent
 - Project Engineer
 - Contract Administrator
 - Safety Officer
- Additionally it includes charges for:
 - Cell Phones
 - Jobsite internet services
 - IT equipment and services
 - Temporary office trailers and furniture
 - Transportation and travel expense for O'Shea personnel
- The lump-sum amount of the General Conditions provided by the Construction Manager in the Guaranteed Maximum Price proposal shall be included in the Cost of the Work, and except for amounts which shall be added to the lump-sum amount for Costs beyond the control of the Construction Manager, said lump-sum amount shall not be subject to further modification other than that which may be mutually-agreed upon by the parties.
- Should this project at any time be eligible for any federal tax credits or deductions, the Owner shall assign the same in their entirety to the Construction Manager.
- Payments for the Work of this Amendment shall not be comingled with or tied to the work of any other amendment to the Owner/Construction Manager Agreement. Reduction of retainage and final payment for this Work shall become due to the Construction Manager in accordance with the terms and conditions of the Owner/Construction Manager Agreement upon substantial completion and final completion of the Work of this Amendment.
- Each party acknowledges that they have read this Agreement, understand its terms, have had the opportunity to consult with independent legal counsel in connection with the Agreement and knowingly and voluntarily agree to all of the terms of the Agreement.
- The total value of Work, included in our Guaranteed Maximum Price, that will be awarded to Ethnic Minority Business Enterprises is **Three Hundred Seventy Seven Thousand Five Hundred Seventeen Dollars (\$377,517.00)**, which represents approximately eight percent (8%) of the Contract Sum. The Owner acknowledges the good faith effort made by O'Shea Builders to comply with the goal of fifteen percent (15%), and consequently, agrees that no penalty will be imposed as a result of not meeting this goal.

EXHIBIT C - RESPONSIBILITY MATRIX

	O'Shea Builders Responsibility (Included in construction budget)	Owner Responsibility (Not included in construction budget)	Not in Project	Comments
CONTRACT TYPE: CM AT RISK				
CONTINGENCIES				
Estimating Contingency			x	
Escalation Contingency			x	
Construction Manager's Contingency	x			
Owner Contingency (change orders)	x			
INSURANCE & BONDS				
Insurance, Builders Risk		x		
Insurance, GL & Umbrella	x			
Insurance OCIP administration			x	
Insurance, Pollution	x			only as required
Insurance, Professional Liability	x			only as required
Performance & Payment Bond	x			
GENERAL				
Start Up & Training	x			
Commissioning			x	
Consultant Fees: Design, Legal, etc.				
Architectural		x		
Civil		x		
Structural		x		
MEP / FP Design		x		
Special: Auditorium, A/V, Food Service, etc.		x		
Legal		x		
Master Planning			x	
Certificate of Need (CON)			x	
Other		x		
1-Year Warranty	x			
Financing		x		
Hazardous Materials: Testing & Abatement		x		Asbestos Abatement by owner
Inspection & Testing Fees	x	x		called inspections by owner
Geotechnical Report		x		
Site Survey / Topographic Survey		x		
Model/BIM Service			x	
Moving/Relocating Existing furniture & Equipment for Storage		x		
Land Costs			x	
Landscaping & Irrigation			x	
Maintenance Contract			x	
Mock-ups - On-Site			x	
Mock-ups - Off-Site			x	
Peer Review - Enclosure			x	
Peer Review - MEP System			x	
Peer Review - Structural			x	
Permits				
City			x	N/A
County			x	N/A
EPA	x			for work at canopy
Other		x		Regional Office of Education
Preconstruction Fees		x		
Printing Costs		x		carrying \$5000 for owner
Sales tax			x	Exempt
Unforeseen Conditions		x		see Owners Contingency
Utility Company charges, including but not limited to tap and connection	x			
Utility Company charges, including but not limited to impact or assessment fees			x	
Utilities - Construction consumption		x		
Utilities - Permanent Electrical Service			x	Existing
Utilities - Permanent Gas Service			x	Existing
Utilities - Other Permanent Service...			x	

x = costs included
 f = furnish only included
 i = install only included
 p = partial scope included

 O'SHEA BUILDERS	O'Shea Builders Responsibility (Included in construction budget)	Owner Responsibility (Not included in construction budget)	Not in Project	Comments
FF&E				
Artwork			x	
Athletic Equipment			x	
Computer Equipment		x		
Food Service Equipment	x			Commercial Kitchen Equipment
Appliances		x		Kitchenette & Washer/Dryer
Furniture - Movable		x		FF&E
Fixed Seating	x			Cafeteria built-ins
Signage - Interior (other than code required)	x			
Signage - Exterior Building and Site	x			at east entrance screen wall
Environmental Graphics	x			
Tack Boards/Marker boards	x			
Accoustical Treatment	x			
Window Covering	x			roller window shades
SYSTEMS				
Audio / Visual / Lighting Equipment & Systems			x	
Background Music Systems			x	
Sound Masking System			x	
Elapsed Time Clocks			x	
Fire Alarm	x			tie-into existing
Intercom		x		
Networking Equipment		x		
Public Address/Paging			x	
Re-Radiating System			x	
Security CCTV		x		Safety/Security allowance
Facial Recognition System			x	
Access Control Systems		x		Safety/Security allowance
Synchronous Clock System			x	All A-5 not accepted
UPS System			x	
Low Voltage Systems (conduit & rough-in)	x	x		remove, store, re-install existing
Voice/Data Systems		x		
Backbone conduit & rough-in	x			see allowance
Cabling		x		
Termination Equipment (Patch panels, Jacks, terminations, etc.		x		
Head End Equipment (PBX, Servers, Switches, etc.		x		
Wireless LAN		x		
EDUCATION SPECIFIC FF&E				
Smart Boards		x		
Athletic Equipment - Fixed			x	
Score Boards			x	
Athletic Equipment - Movable			x	
Bleachers			x	
Shop Equipment			x	
Theater Equipment			x	
Theater Lighting			x	
Classroom Furniture (Desks, Tables, Chairs)		x		
Lab Equipment		x		
TVs		x		
TV and Monitor Brackets		x		O'Shea provides wood blocking

x = costs included
 f = furnish only included
 i = install only included
 p = partial scope included

***Budget Contingency Definitions for Pre-Construction & Construction Phases as
Construction Manager***

PHASE	NAME	RESPONSIBLE PARTY	DESCRIPTION
Pre-Construction	Estimating Contingency	O'Shea	<ul style="list-style-type: none"> • <i>Costs associated with areas of the design that are not yet defined</i> • Originally set at 5% but will be reduced to 0 % as design is completed & GMP Finalized
Pre-Construction	Escalation Contingency	O'Shea	<ul style="list-style-type: none"> • <i>Cost increases due to market changes and projected construction schedule; reflects both material and labor costs</i> • Reduced to 0 % as design is completed & GMP Finalized
Construction	Construction Manager's Contingency	O'Shea	<ul style="list-style-type: none"> • <i>The Construction Manager's Contingency is reserved for the Construction Manager's exclusive use to cover those costs considered reimbursable as the Cost of the Work but not included in a Change Order.</i> • Currently set at \$90,000
Construction	Owner's Contingency	Owner	<ul style="list-style-type: none"> • <i>Costs associated with unforeseen conditions, errors/omissions, code/regulatory change, work deliberately excluded from construction documents, and owner initiated changes</i> • Currently set at \$89,922

EXHIBIT D - Schedule

ID	Task Mode	Task Name	Duration	Start	Finish	Predecessors
1		Demolition Phase	45 days	Mon 10/14/19	Fri 12/13/19	
2		Mobilization and Pre Demolition	5 days	Mon 10/14/19	Fri 10/18/19	
3		De-Energize Safing for Demo	5 days	Mon 10/14/19	Fri 10/18/19	
4		Demolition Activities	45 days	Mon 10/14/19	Fri 12/13/19	
5		Saw Cutting for MEP	20 days	Mon 11/11/19	Fri 12/6/19	4SS+20 days
6		Canopy	151 days	Mon 10/14/19	Mon 5/11/20	
7		Shop Drawing Prep, Review	30 days	Mon 10/14/19	Fri 11/22/19	
8		Foundations	10 days	Mon 11/25/19	Fri 12/6/19	7
9		Canopy Erection	10 days	Mon 3/2/20	Fri 3/13/20	
10		Roofing	10 days	Mon 4/13/20	Fri 4/24/20	9FS+20 days
11		Finishes	5 days	Mon 4/27/20	Fri 5/1/20	10
12		Grass/Pavement Repair	1 day?	Mon 5/11/20	Mon 5/11/20	11FS+5 days
13		Interior Renovation	115 days	Mon 12/9/19	Fri 5/15/20	
14		MEP Rough In's and Relocations	60 days	Mon 12/9/19	Fri 2/28/20	5
15		Interior Wall, Door Frames	60 days	Mon 12/16/19	Fri 3/6/20	4
16		Wall Finishes(Paint)	60 days	Mon 1/13/20	Fri 4/3/20	15SS+20 days
17		Casework	60 days	Mon 1/27/20	Fri 4/17/20	16SS+10 days
18		Ceilings	40 days	Mon 2/10/20	Fri 4/3/20	16SS+20 days
19		Lighting	20 days	Mon 2/24/20	Fri 3/20/20	18SS+10 days
20		Flooring	55 days	Mon 2/17/20	Fri 5/1/20	18SS+5 days
21		Final Clean and Wax	10 days	Mon 5/4/20	Fri 5/15/20	20
22		MEP Systems Start Ups and Test	20 days	Mon 4/6/20	Fri 5/1/20	16
23		Food Service - Kitchen	10 days	Mon 3/30/20	Fri 4/10/20	20SS+30 days
24		Turn Over Phase	17 days	Mon 5/4/20	Tue 5/26/20	
25		Punch List	1 day?	Mon 5/4/20	Mon 5/4/20	22
26		AHJ Inspections	3 days	Tue 5/5/20	Thu 5/7/20	25
27		Substantial Completion	1 day	Tue 5/26/20	Tue 5/26/20	25FS+15 days

Project: TJ Montessori School
Date: Fri 8/30/19

Task

Split Milestone Summary Project Summary

Inactive Task Inactive Milestone Inactive Summary Manual Task Duration-only

Manual Summary Rollup

Manual Summary Start-only Finish-only External Tasks

External Milestone Deadline Critical Critical Split Progress

Manual Progress

Page 1

Exhibit E – Alternate Prices

~~Alternate No A1: Specialty overhead doors and other doors between classrooms and corridors.~~

Add specialty overhead doors and other doors as indicated on the drawings. Includes demolition of existing partitions and installation of structural steel lintels. Finishes adjacent to the work area are affected by this alternate. There is electrical work to connect the operable overhead doors and tie ins to the fire alarm system for magnetic holders.

Add Amount: \$85,282 DECLINED

Alternates No A2: Specialist Office Renovation

Replace flooring, wall base and ceilings and paint walls as noted on the drawings.

Add Amount: \$29,925 ACCEPTED

Alternates No A3: Additional areas of classroom and office renovations

Replace flooring, wall base and ceilings and paint walls as noted on the drawings.

Add Amount:	\$53,440	ACCEPTED
-------------	----------	----------

Alternates No A4: Additional LVT in 2005 classrooms and corridors

Replace flooring in the classrooms and corridor associated with the 2005 renovation work. This includes removal of the existing flooring.

Add Amount: \$153,760 ACCEPTED

~~Alternates No A5: Synchronized Clock System~~

~~Provide a synchronized clock system throughout the building~~

Add Amount: \$30,254 DECLINED

~~Alternates No A6: Exterior Door Replacement~~

~~Replace select exterior doors as noted on the drawings.~~

Add Amount: \$86,225 DECLINED

~~Alternates No A7: Automatic Door Operators~~

~~Provide automatic door operators as noted on the drawings.~~

Add Amount: \$6587 DECLINED

Alternates No A8: Sprinkler System

Provide a sprinkler system as noted on the drawings. This also changes fire ratings on corridor walls and therefore openings with them.

Add Amount: \$333,816 ACCEPTED

Alternate No A9: Specialty overhead doors between classrooms and corridors.

Add specialty overhead doors as indicated on the drawings. Includes demolition of existing partitions and installation of structural steel lintels. Finishes adjacent to the work area are affected by this alternate. This Alternate requires acceptance of Alternate A8 and replaces doors described in Alternate A1 with overhead doors, as noted in the Door Schedule.

Add Amount: \$60,227 ACCEPTED

Exhibit F – Unit Prices

N/A

EXHIBIT G - Bid Results Summary



10/10/2019

Owner:	Decatur Public Schools
Location:	Thomas Jefferson Montessori
Bid Time:	9/26/2019 2:00PM
Project #:	

Decatur Public Schools #61 - Thomas Jefferson Middle School Montessori Renovation

BID PACKAGE	BASE BIDS	ALTERNATE BIDS	TOTAL	COMPANY	MBE %
042000 MASONRY	\$ 114,406	\$ 17,624	\$ 132,030	MBE % Goal:	15%
051010 STRUCTURAL STEEL	\$ 119,175	\$ 5,018	\$ 124,193	Pulliam Masonry	
060000 GENERAL TRADES	\$ 1,550,338	\$ (929)	\$ 1,549,409	* O'Shea Builders	
075000 ROOFING & SHEET METAL	\$ 36,290	\$ -	\$ 36,290	* O'Shea Builders	
083600 OVERHEAD DOORS	\$ 3,900	\$ 24,000	\$ 27,900	Henson Robinson Co.	
084000 ALUMINUM & GLASS	\$ 86,240	\$ -	\$ 86,240	Springfield Overhead Doors	
092000 GYPSUM BOARD ASSEMBLIES	\$ 411,100	\$ 75,100	\$ 486,200	Arrow Glass	
096000 FLOORING	\$ 288,980	\$ 179,090	\$ 468,070	Allied Construction Services	
099000 PAINTING	\$ 247,000	\$ 13,500	\$ 260,500	Flooring Systems	2%
114000 FOOD SERVICE EQUIPMENT	\$ 91,802	\$ -	\$ 91,802	New Beginnings Contractors	5%
130000 FIRE PROTECTION	\$ -	\$ 278,100	\$ 278,100	Great Lakes West Kitchen Supply	
154000 PLUMBING	\$ 180,095	\$ -	\$ 180,095	Superior Fire Protection	
157000 HVAC	\$ 119,818	\$ (2,400)	\$ 117,418	King-Lar Company	
160000 ELECTRICAL	\$ 340,200	\$ 25,065	\$ 365,265	Burdick Plumbing & Heating	
CM General Conditions	\$ 393,818	\$ -	\$ 393,818	Bodine Electric	
Allowances	\$ 25,714	\$ -	\$ 25,714		
Direct Construction Costs	\$ 4,008,876	\$ 614,168	\$ 4,623,044		
CM Fee	\$ 135,508	\$ 20,759	\$ 156,105		
Construction Contingency	\$ 160,355	\$ 24,567	\$ 179,922		
Erosion Control permit	\$ 250	\$ -	\$ 250		
Indirect Construction Costs	\$ 296,113	\$ 45,326	\$ 336,276		
Subtotal - GMP	\$ 4,304,989	\$ 659,494	\$ 4,959,320	MBE % Total:	8%
O'Shea Precon Fee	\$ 15,675	\$ -	\$ 15,675		
CCS Fee	\$ 7,820	\$ -	\$ 7,820		
A/E Fees & printing	\$ 535,000	\$ -	\$ 535,000		
Abatement	\$ 200,000	\$ -	\$ 200,000		
Owner FF&E	\$ 207,800	\$ -	\$ 207,800		
Owner Safety & Security	\$ 50,000	\$ -	\$ 50,000		
CM Performance Bond	\$ -	\$ -	\$ -		
Owner Communications (Phone, VOIP)	\$ -	\$ -	\$ -		
Builder's Risk	\$ -	\$ -	\$ -		
Bldg Permit: EXEMPT	\$ 1,016,295	\$ -	\$ 1,039,639		
Owner Costs	\$ -	\$ -	\$ -		
TOTAL PROJECT AMOUNT	\$ 5,321,284	\$ 659,494	\$ 5,998,959		

* recommended by BLDD Architects

\$90,000 CM, \$89,922 Owner

Asbestos Abatement
furniture (\$195,300), appliances (\$12,500)
cameras and key fob door access equip.
produces a 100% bonded job for DPS
in Owner I.T. budget
by Owner
provided by ROE

**DECATUR DISTRICT 61 BOARD OF EDUCATION
REGULAR MEETING MINUTES**

DATE/TIME: October 22, 2019

4:00 PM

LOCATION: Eisenhower High School
1200 S. 16th Street
Decatur, IL 62521

PRESENT: Beth Nolan, President
Kendall Briscoe
Regan Lewis (arrived at 4:07 PM)
Andrew Taylor
Courtney Carson, Vice President
Beth Creighton
Dan Oakes

STAFF: Superintendent Dr. Paul Fregeau, Board Secretary Melissa Bradford, Attorney Brian Braun and others

President Nolan called the meeting to order at 4:00 PM.

TOPIC	DISCUSSION	ACTION
Call for Closed Executive Session	President Nolan called the meeting to order and moved into 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, seconded by Mr. Taylor. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Nolan, Oakes, Briscoe, Taylor, Carson, Creighton Nay: None Absent: Lewis (arrived at 4:07 PM) Roll Call Vote: 6 Aye, 0 Nay, 1 Absent	Board moved to Closed Executive Session at 4:00 PM.
Return to Open Session	President Nolan motioned to return to Open Session, seconded by Mr. Oakes. All were in favor.	Returned to Open Session at 6:23 PM.
Open Session Continued	President Nolan noted that the Board of Education had been 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. No action was taken during Closed Executive Session.	
Pledge of Allegiance	President Nolan led the Pledge of Allegiance.	
Student Ambassadors	President Nolan noted that Student Ambassadors Kyaria Cotton, Londarius Hayes and Audrey Smith-Phillips were present.	Information only.

TOPIC	DISCUSSION	ACTION
Approval of Agenda, October 22, 2019	<p>Superintendent Fregeau recommended the Board approve the October 22, 2019 Open Session Board Meeting agenda as presented.</p> <p>Mr. Oakes moved to approve the recommendation, seconded by Mrs. Briscoe. All were in favor.</p>	Agenda was approved as presented.
Public Participation	<p>President Nolan noted that during Public Participation, the Board of Education asked for the following:</p> <ul style="list-style-type: none"> • Identify oneself and be brief. • Comments should be limited to 3 minutes. <p>Courtney Howell, DPS Parent, spoke to the Board regarding her support for the Teaching Assistants, negotiating in “good faith” and the continued growth of her students in the Special Education Program.</p> <p>Linda Lourash, DPS Parent, thanked the Board for the open forum, spoke to them regarding the Life Skills Program and her support for the Teaching Assistants. She also asked the Board if they had visited/observed a Special Education classroom.</p> <p>Jera Gentry, DPS Parent, spoke to the Board regarding her support for the Teaching Assistants and the growth she has seen with her child. She also stated that she could not drive a Special Education bus without a monitor.</p> <p>Victoria Murray, DPS Parent, spoke to the Board regarding her support for the Teaching Assistants and asked if there was a legality issue due to her son not being able to attend school.</p> <p>Paula Busboom, President of DFTA Local 4324, spoke to the Board regarding the negotiation of a reasonable settlement, DFTA’s notification to strike and the letter sent regarding the value of the DFTA employees. She also stated that the current proposal from the District has financial implications.</p> <p>Brandy O’Conner, DPS Parent, spoke to the Board and asked if an agreement was not made with the Teaching Assistants would the Special Education Programs be closed Tuesday morning. If closed, she may file a due process claim due to her feeling like her child would not receive a fair education.</p> <p>Gary Hironimus, DPS Parent, spoke to the Board regarding his support for the Teaching Assistants and the care for his child. The TAs could not make it on the type of salaries with the premiums and deductibles that were introduced.</p> <p>Heather Briggs, DPS parent, spoke to the Board regarding her support for the Teaching Assistants and what they have taught her two sons throughout the years.</p>	Information only.

TOPIC	DISCUSSION	ACTION
Public Participation Continued	<p>Laurie Pakula, DPS parent, spoke to the Board regarding her support for the Teaching Assistants, their value to others and their job responsibilities towards special need students.</p> <p>Phil Shils, DPS parent, spoke to the Board regarding their non-support from the community during these DFTA negotiations and his support for the Teaching Assistants.</p> <p>Julie Andrews, Teacher at Hope and a DPS parent, spoke to the Board regarding her support for the Teaching Assistants and the need for special education students to attend school. If the programs shut down, what will parents do with their children?</p> <p>Katy Edgar, spoke to the Board on behalf of Jan Krisa regarding her support for the Teaching Assistants and the obligation for public school districts to provide services for special education students per their need or needs. There would be a ripple effect if the TAs went on strike.</p> <p>Ashley Pugh signed in, but did not speak.</p>	Information only.
Student Recognitions	<p>Maria Robertson, Director of Community Engagement, thanked and introduced students that presented information regarding the success of the Dwayne O. Andreas Ag Academy (see attached). This is the second year for the FFA program. During year one (1), there were 198 students enrolled and year two (2), there were 343 students enrolled. They also invited others to attend the Legacy of Learning Alumni Awards Banquet, which will be Saturday, November 09, 2019 in the University Commons on the Millikin University campus (5:00 PM reception and 6:00 PM dinner and program). For more information, please contact Mr. Shields at 217 362 3042 or zshields@dps61.org.</p>	Information only.
Board and/or Other Committee Reports	<p>Mrs. Creighton noted that there was a Schedule B meeting on October 22, 2019. They were continuing to work on the new evaluation tool to match the job descriptions. There will be a pilot with possible feedback to make sure they are on the right track. They will meet again in December 2019.</p> <p>Vice President Carson noted that the Discipline Action Committee (DAC) meeting was October 21, 2019 and the next meeting will be in November 2019. Mrs. Creighton is the alternate. They've been discussing how the alternative education students would transfer back into the regular education setting.</p> <p><u>Student Ambassador Report</u></p> <p>Londarius Hayes noted that Skyward has split into terms and semester grades, but it was confusing.</p> <p>Kyaria Cotton noted that in her AP Government class they were working on several project changes that may be presented to the Board in the future.</p>	Information only.

TOPIC	DISCUSSION	ACTION
Board Discussion	<u>Board Discussion</u> None at this time.	Information only.
Supt's Reports Quarterly Strategic Plan Update	<p>Superintendent Fregeau presented a Quarterly Strategic Plan Update (see attached).</p> <p>In order to monitor progress of students, the current plan was:</p> <ul style="list-style-type: none"> • 3rd Grade Reading • NSGRA, PARCC, SAT • Graduation Rate • Market Share <p>Administration was proposing to adjust the metrics to the following:</p> <ul style="list-style-type: none"> • Fastbridge, IAR • SAT, PSAT 9, PSAT 10 • Graduation Rate • Market Share <p>If the adjustments were approved by the Board, administration would develop a metrics based on the new criteria.</p> <p>Jeff Dase, Assistant Superintendent of Teaching and Learning, noted that he and the Directors of Teaching and Learning were working on data with the differences to support the new proposal. It would be presented to the Board in the near future.</p> <p>Dr. Fred Bouchard, Assistant Superintendent of Support Services, noted that the Boundary Committee was aiming for December 2019 to present their recommendations to the Board of Education. Superintendent Fregeau noted that there may be some adjustments to the DLT Reports Calendar based on some additional feedback.</p> <p>President Nolan noted that if there were changes to the metrics, we need to remain on course for the remainder of the Strategic Plan. Mr. Taylor echoed President Nolan's comment. Mr. Dase replied that they were basically changing the structure.</p> <p>Mrs. Creighton asked if there could be a form on the website so that others could register their own business. Mrs. Robertson replied that there would be a form on the website regarding "shop local."</p> <p>President Nolan noted that "facilitate community input for consideration of a move to one High School structure" should be moved up on the list because it's tied with student achievement. Also, there has not been enough conversation with the SYAC students regarding the "development of a Master Plan to enhance athletic facilities district-wide," if there was a possible move towards one High School. Superintendent Fregeau replied there will be additional discussion(s).</p>	Information only.

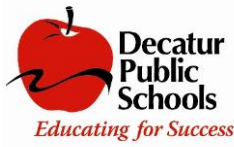
TOPIC	DISCUSSION	ACTION
	<p>Mrs. Creighton asked if the magnet process was going to be a full Board discussion or a committee discussion then a presentation to the Board. Superintendent Fregeau replied that there would be a recommendation presented to the Board, but the process was in the beginning phase. Mrs. Creighton asked if diversity could also be discussed during the revamp of the magnet school process.</p> <p>Mr. Dase, Assistant Superintendent of Teaching and Learning, noted that the implemented changes for the magnet process should be ready for the 2020-2021 school year.</p>	
Personnel Action Items	<p>Superintendent Fregeau recommended the Board approve the Personnel Action Items listed in the Memo from Deanne Hillman, Director of Human Resources as presented.</p> <p>Mrs. Creighton moved to approve the recommendation, seconded by Mrs. Briscoe. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Briscoe, Taylor, Lewis, Carson, Creighton, Nolan, Oakes Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p>	<p>Motion carried. The Personnel Action Items were approved as presented.</p>
Employment of Chief Comm. Officer	<p>Superintendent Fregeau recommended the Board approve the Employment of Denise Swarthout as the Chief Communications Officer, as presented.</p> <p>Mr. Taylor moved to approve the recommendation, seconded by Mrs. Briscoe. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Nolan, Creighton, Taylor, Briscoe, Oakes, Lewis, Carson Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p>	<p>Motion carried. Employment of Chief Comm. Officer was approved as presented.</p>
MOU between DPS 61 and DEA	<p>Superintendent Fregeau recommended the Board approve the Memorandum of Understanding (Retirement Incentive) between Decatur Public School District 61 and the Decatur Education Association (DEA) as presented.</p> <p>Vice President Carson moved to approve the recommendation, seconded by Mrs. Lewis. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Oakes, Carson, Lewis, Nolan, Creighton, Taylor, Briscoe Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p> <p>Dr. Todd Covault elaborated on this approval and noted that it was a great benefit for the teachers and publicly thanked the team.</p>	<p>Motion carried. MOU between DPS 61 and the DEA was approved as presented.</p>

TOPIC	DISCUSSION	ACTION
Resolution: Sale of School Personal Property	<p>Superintendent Fregeau recommended the Board Adopt the Resolution Authorizing the Sale of School Personal Property (Surplus Apple Devices) as presented.</p> <p>Mrs. Creighton moved to approve the recommendation, seconded by Mr. Taylor. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Creighton, Nolan, Taylor, Briscoe, Oakes, Carson, Lewis Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p>	<p>Motion carried. Resolution: Sale of School Personal Property was approved as presented.</p>
Authorization for BLDD to Submit Health Life Safety Amendments	<p>Superintendent Fregeau recommended the Board Authorize BLDD to Submit Health/Life/Safety Amendments as presented.</p> <p>Mr. Taylor moved to approve the recommendation, seconded by Mrs. Briscoe. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Taylor, Oakes, Briscoe, Carson, Creighton, Lewis, Nolan Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p>	<p>Motion carried. Authorization for BLDD to Submit Health Life Safety Amendments were approved as presented.</p>
Consent Items	<p>Superintendent Fregeau recommended the Board approve the Consent Items as presented.</p> <ul style="list-style-type: none"> A. Minutes: Open/Closed Meetings October 08, 2019 B. Early Release of October 2019 Checks, Paid in November 2019 C. Financial Conditions Report D. Treasurer's Report E. Resolution Authorizing Donation-Recycling of School Personal Property (Surplus Electronics) <p>Vice President Carson moved to approve the recommendation, seconded by Mrs. Briscoe. Hearing no questions, President Nolan called for a Roll Call Vote: Aye: Lewis, Oakes, Creighton, Carson, Briscoe, Nolan, Taylor Nay: None Roll Call Vote: 7 Aye, 0 Nay, 0 Absent</p>	<p>Motion carried. The Consent Items were approved as presented.</p>
Announcements	<p>The Board of Education sends condolences to the families of:</p> <p>Vera Monska, who passed away Friday, October 11, 2019. Mrs. Monska was the mother of Linda Helm, Mail Clerk, mother-in-law of Tim Helm, Teamster Foreman and grandmother of Jennifer Sommer, Assistant to the Chief Operational Officer in Decatur Public Schools.</p> <p>Bernadine Karmazin, who passed away Saturday, October 12, 2019. Mrs. Karmazin was the grandmother of Matt Fraas, Principal at Stephen Decatur Middle School.</p>	<p>Information only.</p>

TOPIC	DISCUSSION	ACTION
	James H. Ward, who passed away Monday, October 14, 2019. Retired Officer Ward was the husband of Shirley Ward, retired Secretary from the Macon-Piatt Special Education District. Officer Ward was also a former Life Skills Teaching Assistant for Decatur Public Schools.	
Important Dates	<u>October</u> 25	Parent-Teacher Conference/Report Cards
	–	NO School for Students
	28	Teacher Institute Day
	–	NO School for Students
	<u>November</u> 06	Half Day of School
	09	Legacy of Learning Alumni Award Banquet at the Millikin University
	–	For more information, please contact Zach Shields, Executive Director of Decatur Public Schools Foundation, at 217 362-3042 and/or at zshields@dps61.org
	11	Veteran's Day Holiday
	–	Full Day of School for ALL Students
NEXT MEETING		
The public portion of the next regular meeting of the Board of Education will be at 6:30 PM, Tuesday, November 05, 2019 in the 1 st Floor Board Room at the Keil Administration Building.		
Return to Closed Executive Session	President Nolan moved to return to 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, seconded by Vice President Carson. All were in favor.	
	The Board of Education resumed Closed Executive Session in Room C133 at Eisenhower High School.	
	Board returned to Closed at 8:10 PM.	

 Beth Nolan, President

 Melissa Bradford, Board Secretary



Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: 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 Received	Due Date	Extension Due Date	Requestor/ Company	Topic/ Summary	Date Responded
10/24/19	10/31/19	11/07/19	DPL Watchdogs	Special Ed Programs for 2018-2019 and 2019-2020, Special Ed due process involving the Special Ed Programs in 2018-2019 and 2019-2020, discipline at SDMS in 2019-2020 and TJMS and SDMS in 2018-2019, staffing among teachers, security and administration, communications regarding Innovative Learning	None at this time.
10/24/19	10/31/19	11/07/19	Gary D. Cannon, Johns Hill Parent	Incident of discipline involving Westley aka "West" Dawson, incident referenced including video/audio from, JH of Gary Cannon on 10/08/19, referral for Pierce Cannon related to incident 10/07/19 or referenced in 10/15/19 correspondence, training materials for student/parent dispute resolution for DPS employees including the job title "Locker Room Assistant"	None at this time.
10/28/19	11/26/19	None.	Bethany Simpson, SmartProcure	Purchasing records from 07/24/19 – current.	10/30/19

FINANCIAL CONSIDERATIONS:

None.

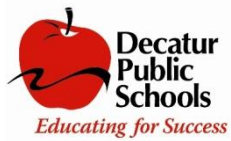
STAFF RECOMMENDATION:

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

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION:_____



Board of Education Decatur Public School District #61

Date: November 05, 2019	Subject: Lease Agreement between the Regional Office of Education and Decatur Public School District 61
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: <ul style="list-style-type: none">• Lease Agreement between the Regional Office of Education and Decatur Public School District 61• Floor Plan• Space Assignment
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

In January of 2015 the Regional Office of Education (ROE) and Decatur Public Schools entered into a lease agreement for the Milligan Alternative Education Program housed at the Technical Academy Building. The first floor rental agreement was expanded in April of 2016 to include the Futures Program housed on the second floor. The agreement was expanded again in the fall of 2019 with space vacated by Phoenix.

CURRENT CONSIDERATIONS:

Under the proposed contract, the ROE programs would have exclusive use of areas of the Technical Academy on the second floor for the Futures Program and exclusive use of areas on the first floor for the Milligan Program as noted on the attached floor plans.

FINANCIAL CONSIDERATIONS:

The contract provides a lease payment to the Decatur Public School District in the amount of \$66,000 for each year of this (2) year agreement.

STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the attached Lease Agreement between the Regional Office of Education (ROE) and Decatur Public School District 61 as presented.

RECOMMENDED ACTION:

☒ Approval
☐ Information
☐ Discussion

BOARD ACTION: _____

**LEASE AGREEMENT BETWEEN
THE REGIONAL OFFICE OF EDUCATION
AND DECATUR PUBLIC SCHOOL DISTRICT 61**

THIS AGREEMENT is entered into this 5th day of November, 2019, by and between the Board of Education of Decatur Public Schools District 61 (hereinafter “DPS”) and Matt Snyder, Regional Superintendent of Schools for the lease of real property.

RECITALS

WHEREAS, DPS, a school district organized under *The Illinois School Code* is a body politic and corporate formed for the purpose of providing educational services to students within its boundaries;

WHEREAS, the Regional Office of Education (hereinafter “ROE”) is authorized to enter into agreements including the lease of facilities as necessary for the efficient and effective provision of services to students associated with the ROE, including, but not limited to those attending DPS;

WHEREAS, Section 10-22.11 of *The Illinois School Code* (105 ILCS 5/10-22.11) authorizes DPS to lease real property to a body politic and corporate and ROE is a body politic and corporate;

WHEREAS, it is in the best interests of the students enrolled through the ROE residing in the Macon-Piatt Regional territory and DPS that facilities be available for use for alternative education;

WHEREAS, DPS owns real property, a portion of which is suitable for use as an alternative education facility;

WHEREAS, ROE is in need of additional facilities for the provision of alternative education facilities for students residing in the Macon-Piatt Regional territory; and

WHEREAS, DPS and ROE desire to enter into a lease agreement for ROE’s use of DPS property for use as an alternative education facility.

AGREEMENT

NOW THEREFORE, for good and valuable consideration, the parties hereto enter into this Lease Agreement (“Agreement”), and agree as follows:

SECTION 1. LEASE OF PROPERTY

- A. The ROE shall have the use and possession of certain real property of DPS, which shall be referred to as the “premises” for purposes of this Agreement, and described as follows:
- (1) The ROE shall have the exclusive use of a majority of the first floor area of the Tech Academy Building located 300 East Eldorado Street, Decatur, Illinois, and as set forth in the diagram attached hereto, incorporated by reference, and marked as Exhibit A. Said space shall be used for the ROE Milligan Program.
 - (2) The ROE shall have exclusive use of areas of the Tech Academy on the second floor set forth in diagram Exhibit B. Said space shall be used for the Futures Program.
 - (3) ROE shall use premises for delivery of educational services consistent with its statutory authority and for no other purpose. ROE shall not allow any other entity use of the facilities without the express written permission of DPS.
- B. ROE shall annually pay to DPS rent as follows:
- (1) in the amount of \$66,000 for the areas set forth in Exhibit A and Exhibit B, payable in monthly installments of \$5,500 each month for a period of twelve (12) months, beginning July 1, 2019.
- C. The parties agree that the rent set forth in Section 1.B.(1) includes the following: Utilities (including natural gas, electric, sewer and water), disposal (except as set forth in Section 3.A.(3) below), general custodial services, custodial supplies, general maintenance, general maintenance supplies, telephone repair, and interschool mail services.
- D. The parties further agree that rent includes classroom technology equipment (Promethean boards) currently located within classroom spaces of the leased premises. Existing equipment will remain; however DPS shall not be responsible for replacement or maintenance of such equipment. The building is currently attached to the DPS Wide Area Network (WAN). The ROE programs shall have access to the DPS WAN.
- E. The lease period for the premises shall consist of a period of two years, beginning July 1, 2019, and terminating June 30, 2021. At the end of the lease term or any extension thereof, ROE shall return the premises to DPS in the same condition the premises were in at the beginning of the lease term, ordinary wear and tear excepted.

SECTION 2. ANNUAL EXPENSES

- A. ROE shall pay to DPS postage related expenses incurred by DPS for the benefit of ROE.

SECTION 3. INCURRED EXPENSES

- A. ROE and DPS agree that DPS may incur additional expenses as a result of ROE's use of the premises. ROE agrees to reimburse DPS for the following expenses:
- (1) Technical Support from Management Information Services (IT) at a rate of \$35.00 per hour;
 - (2) Equipment purchases for technology repairs;
 - (3) Telephone charges (phone/facsimile)
 - (4) Custodial services, in excess of services provided day to day in the ordinary course of business, shall be paid at a rate of \$30.00 per hour straight time, ordinary overtime at a rate of \$45.00 per hour, and overtime required on holidays and Sundays at a rate of \$60.00 per hour.
 - (5) Maintenance services, in excess of services provided day to day in the ordinary course of business, shall be paid at a rate of \$38.00 per hour straight time, ordinary overtime at a rate of \$57.00 per hour, and overtime required on holidays and Sundays at a rate of \$76.00 per hour.
- B. DPS will submit an itemized statement to ROE monthly for incurred expenses, and payment shall be made by ROE to DPS within sixty (60) days of receipt of the statement.

SECTION 4. INSURANCE

- A. ROE shall obtain and maintain insurance coverage related to the premises and the employees working therein as follows:
- (1) General Liability Insurance: ROE shall obtain and maintain during the term of this Agreement general liability insurance insuring DPS against third party liability, employment practices liability, bodily injury, personal injury and property damage, in an amount not less than \$3,000,000.00 combined single limit per occurrence.
 - (2) Workers' Compensation and Employers Liability: ROE will provide Worker's Compensation for its employees in the amount of \$1,000,000.00 per accident and \$1,000,000.00 per occurrence. DPS will provide Worker's Compensation coverage for DPS employees performing any work on the premises described herein.

B. With regard to said insurance policies:

- (1) ROE shall include DPS, its officers, officials, agents, volunteers, and employees to be covered as additional insured as respects liability arising out of any negligent or wrongful act or omission of ROE or any ROE employee providing services in, on or related to the premises, including a waiver of subrogation in favor of DPS.
- (2) DPS shall maintain a current insurance policy in the amount of \$1,000,000.00 for the liability and fire protection for the building as well as replacement value casualty insurance on the building, containing a waiver of subrogation in favor of Heartland.
- (3) ROE and DPS shall each furnish certificates of the insurance and/or coverage in place as required herein to the other upon execution of this Agreement, including a 90 day notice of cancellation or reduction in limits.

SECTION 5. INDEMNIFICATION AND HOLD HARMLESS

- A. To the fullest extent permitted by law, ROE and DPS shall protect, indemnify, save, defend and hold harmless the other, including its officers, agents, volunteers, employees, from and against any and all liabilities, obligations, claims, damages, penalties, causes of action, costs and expenses (including reasonable attorney and paralegal fees, court costs and expert expenses), which one may become obligated by reason of any accident, injury or death of persons, or loss of or damage to property arising indirectly or directly in connection with or under this agreement, whether or not covered by insurance; including, but not limited to, any negligent or wrongful act of the other's employee and/or student.

SECTION 6. BENEFIT OF THE PARTIES

- A. This Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.
- B. Nothing in this Agreement shall be construed to create employment rights of the employees of either ROE or DPS in connection with or within the scope of this Agreement. This Agreement shall not create any rights or obligations in either ROE or DPS other than expressly provided herein. This Agreement is not a joint venture and no relationship between ROE and DPS other than expressly provided herein is intended or implied.

SECTION 7. TECHNICAL CLAUSES

- A. **Notice.** Any notice required under this Contract shall be in writing and shall become effective on the day of mailing thereof by first class, registered or certified mail, postage prepaid, addressed:

To DPS:

President, Board of Education
Decatur School District No. 61
Keil Administrative Center
101 W. Cerro Gordo Street
Decatur, Illinois 62523

To ROE:

Matt Snyder
Regional Office of Education
1690 Huston Drive
Decatur, Illinois 62526

- B. **Headings.** Paragraph headings and numbers have been inserted for convenience of reference only, and if there shall be any conflict between any such headings or numbers and the text of this Agreement, the text shall control.
- C. **Copies of Agreement.** This Agreement may be executed in one (1) or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.
- D. **Severability.** It is understood and agreed by the parties that if any part, term, or provision of this Agreement is held by the courts to be illegal or in conflict with any law of the State of Illinois, the validity of remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid.
- E. **Jurisdiction.** This Agreement has been executed in the State of Illinois, and shall be governed in accordance with the laws of the State of Illinois in every respect.
- F. **Complete Understanding.** This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties, whether oral or written.
- G. **Advice of Counsel.** Both parties have had the opportunity to obtain, and have had the advice of counsel in the development and prior to the execution of this Agreement.

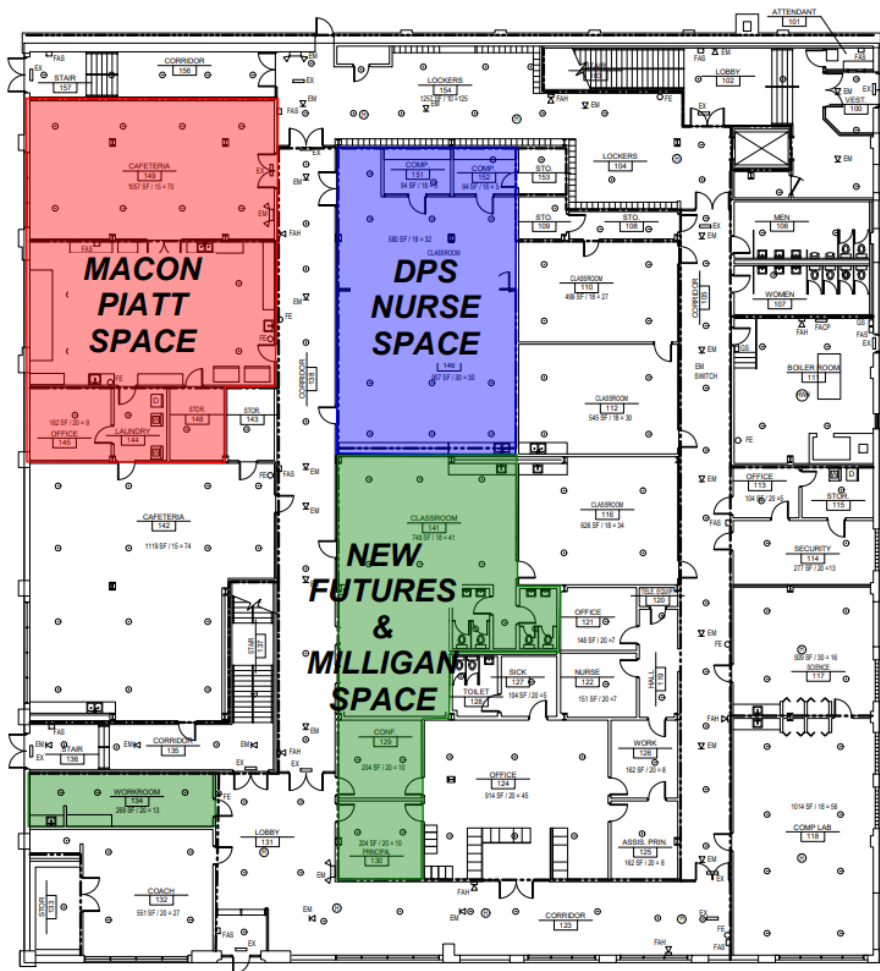
Entered this 5th day of November, 2019.

President, Board of Education

Matt Snyder, Regional Superintendent of School
for Macon-Piatt Counties, State of Illinois

Attest:

Secretary, Board of Education
Decatur Public School District 61



① FIRST FLOOR PLAN - COKE
1" = 20'-0"



GENERAL NOTES

Coke - Original Building 1918
(party wall agreement dated June 1936):
Height: two story
Construction Type: Type IV - Ordinary
Protection Classification: sprinklered
Plan Classification: Plan C Building

First Floor Total SF: 24612
Second Floor Total SF: 24612

First Floor Occupancy: 703
Second Floor Occupancy: 859

FIRE SEPARATION PARTITIONS

SMOKE -----
30 MIN. -----
45 MIN. -----
1 HR -----
2 HR -----

SYMBOLS LEGEND

EX	EXIT LIGHT
△ EX	TRIANGLE TWO SIDED EXIT LIGHT
FAS	FIRE ALARM STATION
EM	EMERGENCY BATTERY PACK W/ LIGHTS
EM	REMOVALS EMERGENCY LIGHT
FAH	FIRE ALARM HORN
BS	BURGLAR SYSTEM CONTROL
FE	FIRE EXTINGUISHER
FACP	HEAT DETECTOR
BATT	FIRE ALARM CONTROL PANEL
BATT	BATTERY PACK FOR 'EM' LIGHTS
SB	SCHOOL BELL
HW	HOT WATER HEATER
SPR	SPRINKLER
GS	GAS SHUTOFF SWITCH

date

revised

drawn by

checked by

BLDD
ARCHITECTS

BLDD Architects, Inc.
100 Merchant Street
Decatur, Illinois 62523
Phone: 217-429-8105
Fax: 217-429-8167
Design Firm
Registration
#184-000723

HEALTH AND LIFE SAFETY SURVEY FOR
DECATUR PUBLIC SCHOOL DISTRICT NO. 61
DATA (COKE, CADILLAC, ANNEX)
DECATUR, IL

sheet

A101

project

111EX07.400

Room #	Proposed	Current	SF	TTL SF
204		Futures Restroom	225	12,874
205		Futures Restroom	225	
207	Futures- Cassidy's Classroom	Vacant	558	
209	Futures- Webb's Classroom	Vacant	612	
222	Futures- Cafeteria	IT- Comp. Lab- Conference Room	1,945	
230	Futures- Computer Lab	IT- 3 Analysts- Office	698	
232	Futures- Hunk's Classroom	Phoenix- PE Classroom	1,535	
236	Futures- Hillman's Classroom	Phoenix- APEX Lab	462	
239	Futures- Arnold's Classroom	Phoenix- Scheuermann's Classroom	1,102	
241	Futures- Curry's Classroom	Vacant	1,276	
242	Futures- Biehl's Classroom	Phoenix- Houchins' Classroom	934	
243	Futures- Administrator's Office	Phoenix- Break Room	1,108	
245	Futures- Cunningham's Classroom	Vacant	698	
246	Futures- McElroy's Classroom	Vacant	698	
248	Futures- Outer Office		48	
249	Futures- Storage	Vacant	249	
250	Futures- Barrows' Classroom	Vacant	250	
251	Futures- Having's Classroom	Vacant	251	

210/212	IT Large Office	IT Large Office	1,015	3,653
213/217	IT Office	IT Office	271	
214	IT Office	IT Office	89	
215	IT Office	IT Office	116	
216	IT Office	IT Office	107	
219	IT Office	IT Office	332	
220	IT Office	IT Office	354	
221	IT Server Room	IT Server Room	340	
227	IT Office	IT Office	1,029	

106		Milligan Restroom	225	
107		Milligan Restroom	225	

110	Milligan- Karen's Classroom	Milligan- Karen's Classroom	499	7,918
112	Milligan- Trevor's Classroom	Milligan- Trevor's Classroom	545	
113	Vacant	Milligan	104	
114	Vacant	Milligan	277	
115	Vacant	Milligan	110	
116	Vacant	Mmilligan- Classroom	626	
117	Milligan- Josh's Classroom	Milligan- Josh's Classroom	509	
118	Milligan- Heidi's Classroom	Milligan- Computer Lab	1,014	
121	Milligan- Alisha's Classroom	Milligan- Alisha's Classroom	148	
122	Milligan- Donita's Classroom	Milligan- Donita's Classroom	151	
124	Milligan/Phoenix- Main Office	Milligan/Phoenix- Main Office	914	
125	Milligan- Brian's Office	Milligan- Brian's Office	162	
126	Milligan- Jackie's Office	Milligan- Jackie's Office	162	
127	Vestibule		104	
129	Milligan/Phoenix- Conference Room	Milligan/Phoenix- Conference Room	204	
132	Milligan- Lounge	Milligan- Lounge	551	
134	Milligan- Work Room	Milligan- Work Room	269	
142	Milligan/Phoenix- Cafeteria	Milligan/Phoenix- Cafeteria	1,119	

3	MPSED- Laurie/Latoya Office	MPSED- Laurie/Latoya Office	166	5,700
4	MPSED- Vicki/Shirley Office	MPSED- Vicki/Shirley Office	179	
9	MPSED- Jim's Office	MPSED- Jim's Office	200	
12	MPSED- Josi's Office	MPSED- Josi's Office	202	
13	MPSED- Kathy's Office	MPSED- Kathy's Office	202	
14	MPSED- Conference Room	MPSED- Conference Room	271	
15	MPSED- All SEAs Office	MPSED- All SEAs Office	1,000	
16	MPSED- Psychologists Office	MPSED- Psychologists Office	300	
17	MPSED- Conference Room	MPSED- Conference Room	334	
17a	MPSED- small storage	MPSED- small storage	50	
17b	MPSED- small storage	MPSED- small storage	50	
18	MPSED- Psychologists Office	MPSED- Psychologists Office	571	
19a	MPSED- Storage	MPSED- Storage	78	

19b	MPSED- Maintenance Room	MPSED- Maintenance Room	80	
22	MPSED- Behavior Specialists Office	MPSED- Behavior Specialists Office	221	
23	MPSED- records room	MPSED- records room	896	
44-48	MPSED- records room	MPSED- records room	900	

130	Futures/Milligan	Phoenix- Dr. Allen's Office	204	
139	Futures/Milligan	Phoenix- Restroom	125	
140	Futures/Milligan	Phoenix- Restroom	125	
141	DPS Nurse	Phoenix- Heidi's Classroom	748	3,934
146	DPS Nurse	Vacant	907	
149	MPSED	Phoenix- Cafeteria	1,057	
150	DPS Nurse	Milligan- Library	768	

28	Student Services- Clark's Office	Alt Ed- Rocki's Office	363	
24	Student Services	(includes adjacent offices/storage)	1,430	
29	Student Services- Trimble's Office	Adult Ed- Adult Basic Ed Office	538	
30	Student Services- Conference Room		464	
32	Student Services- TAOEP Casewrs Office	Adult Ed- Intro Health/GED classroom	650	
33	Student Services- Storage	Adult Ed- Storage	100	6,580
34	Student Services- Storage	Adult Ed- Storage	100	
35	Student Services- Robin's Office	Adult Ed- Adult Ed Office	559	
38	Student Services- Health Services/ PD	Adult Ed- CNALab		
38a, b, c	Student Servies- Health Services Office	Adult Ed- CNAOffice	2,376	
38d	Student Services- Tull's Office	Adult Ed- Workforce Office		

MPSED	1,057
DPS Nurse	1,675
Milligan/Futures	2,102