



DECATUR PUBLIC SCHOOL DISTRICT #61
BOARD OF EDUCATION
AGENDA

Regular Meeting
Keil Administration Building
3rd Floor Conference Room
1st Floor Board Room

October 23, 2018
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
Roll Call

IO 2.0 CALL FOR EXECUTIVE SESSION
The Board of Education will meet in Closed Executive Session to conduct an employee discipline hearing and 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.

IO 3.0 PLEDGE OF ALLEGIANCE

AI 4.0 APPROVAL OF AGENDA, OCTOBER 23, 2018

IO 5.0 SPECIAL PRESENTATIONS AND DISTRICT HIGHLIGHTS

- **Curriculum and Instruction**
 - Decatur Public School District 61 Fall Professional Development Conference
 - October 29, 2018 at MacArthur High School (S4)

- **School Spotlight: MacArthur High School (S1)**

IO 6.0 PUBLIC PARTICIPATION

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

AI 7.0 CONSENT ITEMS

- A. Minutes: Open/Closed Meetings October 09, 2018
- B. Financial Conditions Report
- C. Treasurer's Report
- D. Accepting the Gift of Two Buses **(S1)**
- E. Phase II Purchase of Flexible Seating for Care Rooms **(S1 and S3)**
- F. Annual Lease Agreement between Decatur Public School District 61 and Skywalker Incorporated **(S1)**
- G. FY19 Contract Agreement between Decatur Public School District 61 and Macon County Mental Health Board **(S3)**
- H. Contract Agreement between Decatur Public School District 61 and Bushue HR, Inc. **(S4)**

AI 8.0 ROLL CALL ACTION ITEMS

- A. Personnel Action Items **(S4)**
- B. Result of a Discipline Hearing Involving the Suspension of a District Custodian
- C. Decatur Public School District 61 FY18 Annual Audit
- D. Macon-Piatt Special Education District FY18 Annual Audit
- E. Estimated Tax Levy 2018, Paid in 2019 and Set a Public Hearing
- F. Approval to have the Architects begin Design Work on the New Facility Plan for Decatur Public School District 61 **(S2)**
- G. Ratification of the 2018-2022 Collective Bargaining Agreement between the Decatur Public School District #61 Board of Education and the Decatur Education Association **(S4)**

IO 9.0 SUPERINTENDENT'S REPORT

- A. Quarterly Strategic Plan Update **(S1 and S5)**

DI 10.0 BOARD DISCUSSION ITEMS

- A. Board Committee Updates and other Discussion

IO 11.0 ANNOUNCEMENTS

The Board of Education sends condolences to the family of:

Jimmy Lee Thompson, who passed away Tuesday, October 16, 2018. Mr. Thompson was the father-in-law of Charlotte Thompson, Director of Curriculum and Instruction – Elementary.

IO 12.0 IMPORTANT DATES

- October** 25 Report Card Distribution
26 Parent-Teacher Conference/Report Cards
– **NO School**
29 Teacher Institute Day
– **NO School**

- November** 10 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
12 Veteran's Day Holiday
– Full Day of School for ALL Students
14 Half Day of School for ALL Students
15 School Board Members' Day in Illinois
12 – 16 American Education Week
16 Midterm Distribution

NEXT MEETING

The public portion of the next regular meeting of the Board of Education will be at 6:30 PM, Tuesday, November 13, 2018 in the 1st Floor Board Room at the Keil Administration Building.

13.0 ADJOURNMENT

MACARTHUR HIGH SCHOOL



Home of the Generals



PROUD NUMBERS

- Increased Freshman On Track 73%(66% last year)
- Increased AP testing Success 29% (26% last year)
- Increased Graduation Rate 74% (73% last year)
- Increased ACT average 19.5 (18.0 last year)



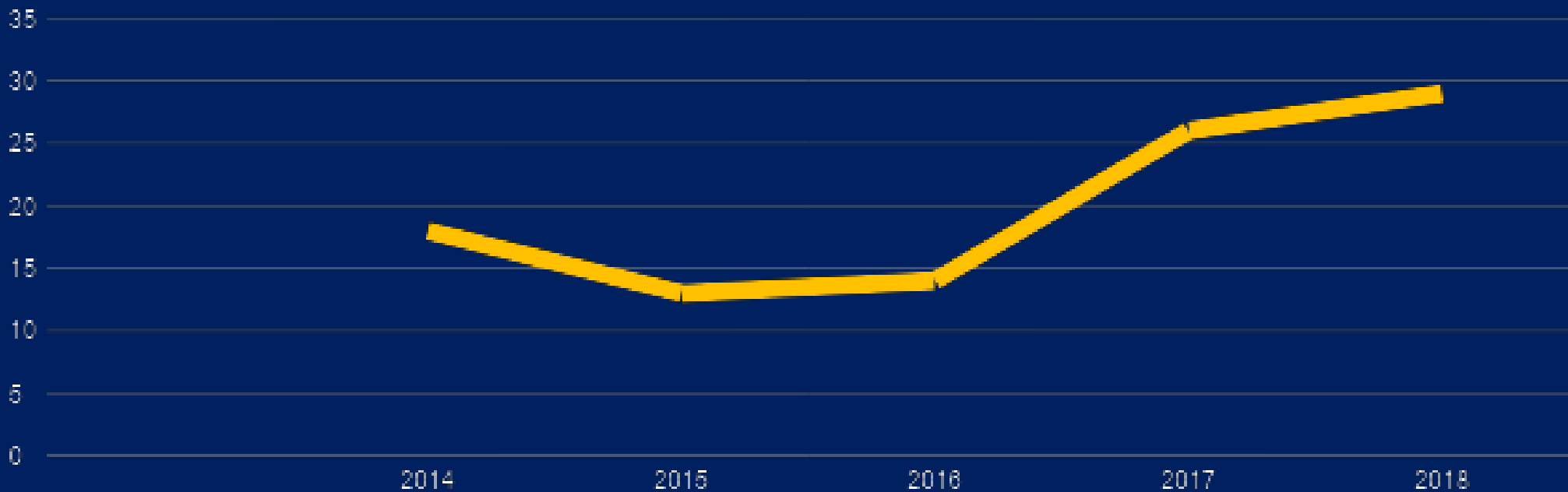
FRESHMAN ON TRACK

2015	2016	2017	2018
52%	57%	66%	73%



5 YEAR - AP RESULTS

% of Total AP Students with scores
3+



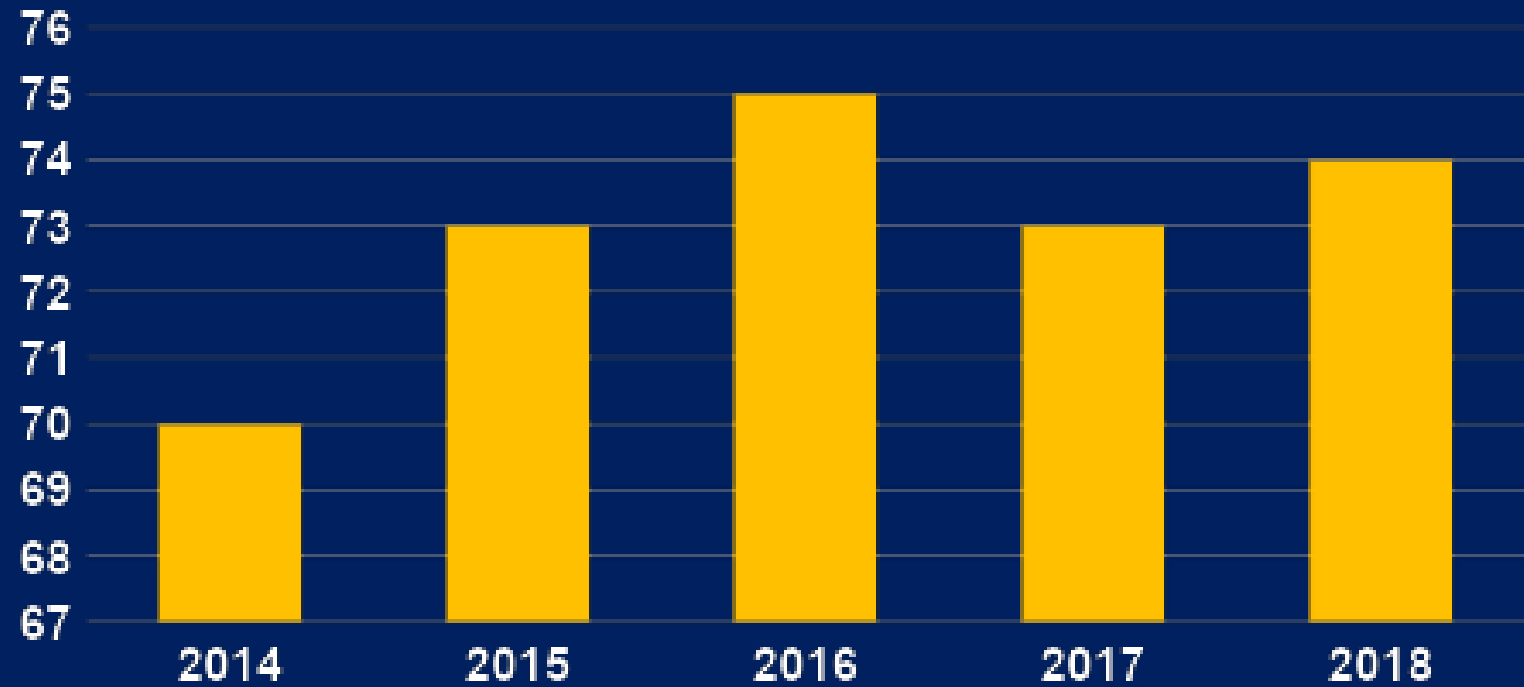


4 YEAR -ACT COMPOSITE

2014	2015	2016	2017	2018
17.5	17.8	18.3	18.0	19.5



4 YEAR GRADUATION RATE





STRATEGIC PLAN FOCUS

Strategy #3

"We will establish a support network that will identify and address students' physical, social/emotional, and mental health needs to allow each student to reach their full potential."

Result Statement #4

4. Strengthen positive relationships among staff, students and families.



BUILDING THE BRIDGE

Theory of Action:

If we create meaningful practices and communication between stakeholders, then we will have higher expectations, comprehensive supports, and better results to enhance the MHS culture.



GENERAL'S BAZAAR

Partnering with community organizations to help educate, motivate, and give resources to enhance households.

- Richland GED opportunities
- How to Buy a House
- Fixing Your Credit
- Dealing with Kids and Drugs



TRAUMA SENSITIVE

MacArthur High School has committed substantial time into becoming more trauma sensitive.

- Full Staff training August 13th
- Increase in restorative practices
- Restorative Peer Jury
- Increase in student and staff recognition



HIGH SCHOOL CARE ROOMS

Recovery Room

Utilized for students who have had a problem in class, spoken to their dean, and participated in a restorative activity. IT IS NOT FOR DISCIPLINE

Our Recovery Room Assistant is there to help the student prepare to go back to their next class.



HIGH SCHOOL CARE ROOMS

Transition Room

The Transition room is for students who attend for a full day or a predicted hour. Assignments are delivered and students who come back from Futures are allowed to take APEX courses.



GENERAL NATION

6-2 Ranked 8th in the State





WHEN OPPORTUNITY KNOCKS





COMMUNITY SERVICE PROJECTS



Questions?

MACARTHUR HIGH SCHOOL



**DECATUR DISTRICT 61 BOARD OF EDUCATION
REGULAR MEETING MINUTES**

DATE/TIME: October 09, 2018

4:00 PM

LOCATION: Keil Administration Building
3rd Floor Conference Room and
1st Floor Board Room

PRESENT: Dan Oakes, President
Kendall Briscoe
Beth Creighton

Beth Nolan, Vice President
Courtney Carson
Sherri Perkins

ABSENT: Brian Hodges

STAFF: Superintendent Dr. Paul Fregeau, Board Secretary Melissa Bradford, Attorney Brian Braun and others

President Oakes called the meeting to order at 4:00 PM.

TOPIC	DISCUSSION	ACTION
Call for Closed Executive Session	President Oakes called the meeting to order and moved into Closed Executive Session to conduct a student discipline hearing and to discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body, pending and/or imminent litigation(s) and discussion of collective negotiating matters between the Board and representatives of its employees, seconded by Mrs. Perkins. Hearing no questions, President Oakes called for a Roll Call Vote: Aye: Oakes, Perkins, Creighton, Briscoe, Carson, Nolan Nay: None Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent	Board moved to Closed Executive Session at 4:00 PM.
Return to Open Session	President Oakes moved to return to Open Session to take action on the student discipline hearing, seconded by Mrs. Perkins. All were in favor.	Board returned to Open Session at 4:55 PM.
Student Discipline Hearing	Superintendent Fregeau recommended that the Board of Education “authorize the issuance of a decision in the expulsion case for Student #1819-0002 consistent with the findings from the Hearing Officer’s Report, and that Student #1819-0002 be expelled from the Decatur Public School District, all events, property and activities of the District for the remainder of the 2018-2019 school year and first semester of the 2019-2020 school year, with a stay for alternative education. Mr. Carson moved to approve the recommendation, seconded by Mrs. Perkins. Hearing no further discussion, President Oakes called for a Roll Call Vote: Aye: Perkins, Nolan, Carson, Creighton, Briscoe, Oakes Nay: None Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent	Motion carried. Student #1819-0002 was expelled from DPS 61 for the remainder the 2018-2019 school year and 1 st semester of the 2019-2020 school year as presented.

TOPIC	DISCUSSION	ACTION
Return to Closed Session	<p>President Oakes moved to return into 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(s), and discussion of collective negotiating matters between the Board and representatives of its employees, seconded by Mrs. Perkins.</p> <p>Hearing no further discussion, President Oakes called for a Roll Call Vote: Aye: Carson, Perkins, Briscoe, Oakes, Nolan, Creighton Nay: None Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent</p>	Board returned to Closed Session at 4:57 PM.
Return to Open Session	President Oakes motioned to return to Open Session, seconded by Mrs. Briscoe. All were in favor.	Board returned to Open Session at 6:30 PM.
Open Session Continued	President Oakes noted that the Board of Education had been in Closed Executive Session to conduct a student discipline hearing and to discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body, pending and/or imminent litigation(s) 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 Oakes led the Pledge of Allegiance.	
Student Ambassadors	President Oakes noted that Student Ambassadors Londarius Hayes and Alison McCrady were present.	
Approval of Agenda, October 09, 2018	<p>Superintendent Fregeau recommended the Board approve the October 09, 2018 Open Session Board Meeting agenda as presented.</p> <p>Mrs. Perkins moved to approve the recommendation, seconded by Mrs. Briscoe. All were in favor.</p>	Agenda was approved as presented.
Special Presentations and District Highlights	<p>President Oakes recognized Principal/Assistant Principal Appreciation Week in Illinois, October 21 – 27, 2018. Principals and Assistant Principals Appreciation Day will be October 26, 2018. Decatur Public Schools appreciates the leadership, work commitment and true dedication exemplified by our administrative team throughout the District.</p> <p>Zach Shields, Executive Director of the Decatur Public Schools (DPS) Foundation, updated the Board on some programs that were funded by the DPS Foundation within DPS 61. Mr. Shields also invited the Board Members and the community to the Legacy of Learning Alumni Awards dinner that is scheduled for Saturday, November 10, 2018 in the University Commons on the Millikin University campus. For more information, please contact Mr. Shields at 217 362-3042 or zshields@dps61.org.</p>	Information only.

TOPIC	DISCUSSION	ACTION
	<p>Bobbi Williams, Assistant Superintendent, acknowledged the Fine Arts Program at Eisenhower High School (EHS) and the upcoming theater festival. Nathan Bohannon presented information on the EHS Theater Department. <i>Once on this Island</i> will be presented on November 1st, 2nd and 3rd, 2018; Thursday and Friday at 7:00 PM and Saturday at 2:00 PM and 7:00 PM. Mr. Bohannon will send information to Superintendent Fregeau regarding the estimated costs for an upcoming trip and he asked for empty used and cleaned soda cans to be delivered to EHS.</p> <p>Ms. Williams noted that the school spotlight was South Shores Elementary School (see attached). Eldon Conn, Principal at South Shores, presented information as follows:</p> <ul style="list-style-type: none"> • Demographics (car riders increased). • Behavior (referrals have decreased in comparison to last year at this time, due to PBIS, restorative circles etc.). • Care Room (support for social emotional needs). • Initiatives (trauma sensitive, restorative practices)/Opportunities (busy bees, student council, yearbook club etc.). • The Whole Student (chess team, bakers, creativity, food pantry, volunteers, etc.) <ul style="list-style-type: none"> ◦ South Shores would like to start an afterschool program ◦ Discussion on rebranding the school. • Connections (family events). • Moving Forward (expand current opportunities, programs, community outreach). 	
Public Participation	<p>President Oakes 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>None at this time.</p>	Information only.
Consent Items	<p>Superintendent Fregeau recommended the Board approve the Consent Items as presented, which included:</p> <ul style="list-style-type: none"> A. Minutes: Open/Closed Meetings September 25, 2018 B. Freedom of Information Report C. September 2018 Monthly Bills D. 403b Plan E. Oak Grove Elementary School Fundraiser (\$1) F. Webster Cantrell After School Program Agreement with Global Educational Systems, Inc. (\$1) <p>Mr. Carson moved to approve the recommendation, seconded by Mrs. Briscoe. Hearing no questions, President Oakes called for a Roll Call Vote: Aye: Nolan, Perkins, Briscoe, Carson, Oakes, Creighton Nay: None</p>	Motion carried. The Consent Items were approved as presented.

TOPIC	DISCUSSION	ACTION
	Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent	
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 Oakes called for a Roll Call Vote: Aye: Oakes, Nolan, Perkins, Briscoe, Creighton, Carson Nay: None Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent</p>	<p>Motion carried. The Personnel Action Items were approved as presented.</p>
2018-2021 Collective Bargaining Agreement between DPS 61 BOE and the SEIU Local Maintenance Team B	<p>Superintendent Fregeau recommended the Board approve the 2018-2021, October 09, 2018 through June 30, 2021 Collective Bargaining Agreement between Decatur Public School District 61 Board of Education and the Service Employees International Union (SEIU) Local 73 Maintenance B Team as presented.</p> <p>Mrs. Perkins moved to approve the recommendation, seconded by Mrs. Briscoe.</p> <p>Steve Kline, Director of Buildings and Grounds, shared information on this item and thanked the two team members for their hard work. The two teams met over a period of nine months and reached agreeable terms. The Maintenance Team B members ratified the proposed contract on October 02, 2018. The recommended contract is in alignment with the five-year Strategic Plan.</p> <p>Hearing no questions, President Oakes called for a Roll Call Vote: Aye: Perkins, Carson, Briscoe, Creighton, Oakes, Nolan Nay: None Absent: Hodges Roll Call Vote: 6 Aye, 0 Nay, 1 Absent</p>	<p>Motion carried. The 2018-2021 Collective Bargaining Agreement between DPS 61 and the SEIU Local 73 Maintenance B Team was approved as presented.</p>
Supt's Reports 2018 School Data Fall Update	<p>Charlotte Thompson, Director of Curriculum and Instruction – Elementary, Dr. Josh Peters, Director of Curriculum and Instruction – Secondary and Anthony Mansur, Assessment Administrator, presented the 2018 School Data Fall update (see attached).</p> <p>Mrs. Perkins asked for the breakdown of the total number of high school students (368) by school with a three or higher for AP Scores.</p> <p>Vice President Nolan asked for the number of students taking Algebra I in 8th grade by school; it's a state indicator. Where are the students as they exit middle school?</p> <p>Vice President Nolan noted that FastBridge is the growth measure for elementary (fall, winter and spring-progress monitoring will be utilized).</p>	<p>Information only.</p>

TOPIC	DISCUSSION	ACTION
2018 School Data Fall Update Continued	<p>What is the growth measure at the secondary level? Dr. Peters replied that the growth measure at the high school level is the new PSAT in the fall and the spring.</p> <p>Vice President Nolan noted the alarming data regarding kindergarten readiness across the state of Illinois. Could the assessment be flawed? Mrs. Thompson noted that the District knows the areas that four year olds are struggling (Dennis, Enterprise, Garfield) if any, but Pershing is a different entity and uses a different assessment. The Illinois Early Learning Standards versus the Illinois State Standards shows a bit of discrepancy as it relates to what the District expects for kindergarten students; the District expects more rigor.</p> <p>Vice President Nolan asked if the Instructional Specialists were being used as fillers for teacher vacancies. Mrs. Thompson replied that if so, it's a very small number; they step in when needed. They are used as the coaching support needed for teachers. Dr. Peters noted that they will also co-teach in the classrooms. Instructional Specialists report to their building principal.</p> <p>Mrs. Creighton asked will PARCC tests remain. Dr. Peters replied that the District was waiting on clarity from the state of IL. When testing is changed every two to three years, it is difficult to make comparisons each school year. Superintendent Fregeau noted that the state of IL is calling it "PARCC aligned" and the formula has not been shared with Illinois Districts to determine growth. The funding for schools may be based on some PARCC scores.</p> <p>Mrs. Perkins asked about the October 29th PLC day. Dr. Peters and Mrs. Thompson replied that the day will be broken out into sessions and teachers have many options to choose from. Surrounding local Districts had asked to participate in the October 29th PLC day. Superintendent Fregeau also noted that there has been discussion to have this in the summer too.</p> <p>The Student Ambassadors noted the following:</p> <ul style="list-style-type: none"> • Some information can be found on the internet as it related to PSAT testing. • There were conflicts with classes being offered at the same time at the high school level; therefore, you had to choose. 	Information only.
Board Discussion Items	<p><u>Board Committee Updates</u></p> <p>Mrs. Creighton noted that the first Discipline Action Committee meeting would be Thursday, October 11th at 4:00 PM.</p> <p><u>Board Discussion</u></p> <p>Vice President Nolan noted that the Board needs to finalize Strategic Plan Metrics. Superintendent Fregeau noted and discussed the following with the Board Members:</p> <ul style="list-style-type: none"> • Third grade reading level. • Graduation rate. • Survey data (internal/external) TBD 	Information only.

TOPIC	DISCUSSION	ACTION
Board Discussion Items Continued	<ul style="list-style-type: none">○ Climate/culture, recruit/retention, job satisfaction, Strategic Plan awareness, perception.	Information only.
	<ul style="list-style-type: none">● Growth rate.	
	<ul style="list-style-type: none">● A concept of market share (6th to 7th or 8th to 9th).	
	Student and staff attendance, staff living within the District and enrolled their student(s) in DPS, discipline and staff vacancies were embedded within the Balanced Scorecard in some way. Mrs. Briscoe noted that discipline can be different from building to building and there could be a variance. The Board Members noted that the perception of discipline in our schools should be addressed; it is not what some people think.	
	The consensus from the Board of Education was to move forward with the following high level measurable metrics regarding the Strategic Plan:	
	<ul style="list-style-type: none">● Third grade reading level.● Graduation rate.● Growth rate.● A concept of market share (demographer).	
	The Board Members asked for baseline data from the 2017-2018 school year along with county numbers regarding student movement from DPS.	
Announcements	The Board of Education sends condolences to the families of:	Information only.
	Patricia Ann Christison, who passed away Friday, September 28, 2018. Mrs. Christison was the wife of Dan Charles, retired Custodian from Decatur Public Schools.	
	Richard Dee Warrick, who passed away Sunday, September 30, 2018. Mr. Warrick was the husband of Judi Warrick, retired Human Resources Sub Finder Secretary from Decatur Public Schools.	
	Jim Flanigan, who passed away Thursday, October 04, 2018. Mr. Flanigan was the husband of Holly Flanigan, retired Teacher from Decatur Public Schools and the father of Joe Flanigan, Teacher at Thomas Jefferson Middle School and father-in-law to Megan Flanigan, Teacher at Thomas Jefferson Middle School.	
Important Dates	<u>October</u> <ul style="list-style-type: none">19 End of First Quarter for Elementary and Middle Schools19 Midterm for High Schools25 Report Card Distribution26 Parent-Teacher Conference/Report Cards<ul style="list-style-type: none">– NO School29 Teacher Institute Day<ul style="list-style-type: none">– NO School	Information only.

TOPIC	DISCUSSION	ACTION
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<u>November</u>	10 Legacy of Learning Alumni Award Banquet at Millikin University	
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- For more information, please contact Zach Shields, Executive Director of Decatur Public Schools Foundation, at (217) 362-3042 and/or at zshields@dps61.org

NEXT MEETING

The public portion of the next regular meeting of the Board of Education will be at 6:30 PM, Tuesday, October 23, 2018, in the 1st Floor Board Room at the Keil Administration Building.

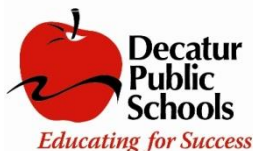
Adjournment

President Oakes asked for a motion to adjourn. Vice President Nolan moved to adjourn, seconded by Mr. Carson. All were in favor.

Board
adjourned at
8:37 PM.

Dan Oakes, President

Melissa Bradford, Board Secretary



Board of Education Decatur Public School District 61

Date: October 23, 2018	Subject: Monthly Financial Conditions Report
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: Financial Conditions Report
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

The attached report illustrates the District's year-to-date revenues and expenditures and provides an explanation of the financial conditions of the Decatur Public School District and Macon-Piatt Special Education District.

CURRENT CONSIDERATIONS:

As the District completes September, the third month of FY19, the Macon-Piatt Special Education District has expended 12.99% of its overall budget; Decatur 61 has expended 14.16% of its overall budget.

As of October 16, 2018, the State Comptroller is holding FY19 ISBE vouchers in the amount of which \$979,557 is associated with transportation; and, \$324,264 is associated with the Early Childhood Block Grant.

The District's September 2018 month-end education fund balance is \$20,320,915; the September 2017 month-end education fund balance was \$22,796,139.

FINANCIAL CONSIDERATIONS:

n/a

STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Monthly Financial Conditions Report as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

2018-2019 Decatur Public S.D. #61
Fund Balance Summary - September 30, 2018

<u>Fund</u>	<u>Pre Audit Fund Balance 07/01/18</u>	<u>Revenues Year to Date</u>	<u>Expenditures Year to Date</u>	<u>Net Cash Flow</u>	<u>Change in Fund Balance</u>	<u>Balance 09/30/18</u>	<u>Budget Balance 06/30/19</u>
DISTRICT # 61							
Education	\$10,874,486	\$23,299,341	\$13,852,912	\$9,446,429	\$0	\$20,320,915	\$7,852,472
Operation & Maintenance	\$2,118,280	\$1,882,495	\$1,802,045	\$80,450	\$0	\$2,198,730	\$2,118,280
Debt Service	\$906,083	\$3,032,211	\$1,606	\$3,030,605	\$0	\$3,936,688	\$1,484,183
Transportation	\$2,836,093	\$1,670,662	\$150,588	\$1,520,074	\$0	\$4,356,167	\$2,836,093
IMRF	\$883,941	\$1,387,107	\$845,628	\$541,479	\$0	\$1,425,420	\$1,084,513
Social Security/Medicare	\$1,682,346	\$772,867	\$616,807	\$156,060	\$0	\$1,838,406	\$773,749
Capital Projects Fund	\$3,088,535	\$234,608	\$23,466	\$211,142	\$0	\$3,299,677	\$2,066,035
Working Cash	\$4,395,079	\$205,885	\$0	\$205,885	\$0	\$4,600,964	\$4,766,244
Tort Immunity/Judgment	\$2,000,597	\$1,516,684	\$483,437	\$1,033,247	(\$232,248)	\$2,801,596	\$1,941,337
Fire Prevention/Safety	\$3,340,258	\$195,598	\$6,190	\$189,408	\$0	\$3,529,666	\$1,097,183
<i>Totals District 61</i>	\$32,125,698	\$34,197,458	\$17,782,679	\$16,414,779	(\$232,248)	\$48,308,229	\$26,020,089
Macon-Piatt Special Ed District	\$3,875,617	\$1,526,435	\$2,812,358	(\$1,285,923)	\$0	\$2,589,694	\$3,875,617

Macon-Piatt Special Education District
Report Date: September 2018
Financial Condition as of September 30, 2018

Percent of year passed: 25%

	Revenues	Budget	Actual Year to Date	Percent Received/Used
12	Education	21,646,481	1,526,435	7.05%
22	Operation & Maintenance	-	-	0.00%
42	Transportation	-	-	0.00%
52	IMRF	-	-	0.00%
	Total Revenues	21,646,481	1,526,435	7.05%

	Expenditures			
12	Education	20,051,945	2,626,367	13.10%
22	Operation & Maintenance	358,470	4,084	1.14%
42	Transportation	26,150	1,885	7.21%
52	IMRF	1,209,916	180,022	14.88%
	Total Expenditures	21,646,481	2,812,358	12.99%

	Net Cash			
	Total Revenues	21,646,481	1,526,435	7.05%
	Total Expenditures	21,646,481	2,812,358	12.99%
	Net Cash	-	(1,285,923)	

	Fund Balances	Actual
12	Education	2,589,694

Decatur Public School District #61
Report Date: September 2018
Financial Condition as of September 30, 2018

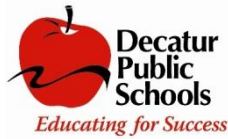
Percent of year passed: 25%

		Actual	Percent	FY 18 Percent
	Revenues	Budget	Year to Date	Received/Used
				As Of 9/30/17
10	Education	90,523,564	23,299,341	25.74%
20	Operation & Maintenance	5,858,250	1,882,495	32.13%
30	Debt Service	8,117,100	3,032,211	37.36%
40	Transportation	6,882,287	1,670,662	24.27%
50	IMRF	2,878,063	1,387,107	48.20%
51	Social Security	1,442,245	772,867	53.59%
60	Capital Projects	210,000	234,608	111.72%
70	Working Cash	371,165	205,885	55.47%
80	Tort Immunity/Judgment	2,791,640	1,516,684	54.33%
90	Fire Prevention/Safety	373,425	195,598	52.38%
	Total Revenues	119,447,739	34,197,458	28.63%

	Expenditures			
10	Education	93,545,578	13,852,912	14.81%
20	Operation & Maintenance	5,858,250	1,802,045	30.76%
30	Debt Service	7,539,000	1,606	0.02%
40	Transportation	6,882,287	150,588	2.19%
50	IMRF	2,677,491	845,628	31.58%
51	Social Security	2,350,842	616,807	26.24%
60	Capital Projects	1,232,500	23,466	1.90%
70	Working Cash	-	-	0.00%
80	Tort Immunity/Judgment	2,850,900	483,437	16.96%
90	Fire Prevention/Safety	2,616,500	6,190	0.24%
	Total Expenditures	125,553,348	17,782,679	14.16%

Net Cash			
Total Revenues	119,447,739	34,197,458	28.63%
Total Expenditures	125,553,348	17,782,679	14.16%
Net Cash	(6,105,609)	16,414,779	

	Fund Balances	Actual
10	Education	20,320,915
20	Operation & Maintenance	2,198,730
30	Debt Service	3,936,688
40	Transportation	4,356,167
50	IMRF	1,425,420
51	Social Security/Medicare	1,838,406
60	Capital Projects	3,299,677
70	Working Cash	4,600,964
80	Tort Immunity/Judgment	2,801,596
90	Fire Prevention/Safety	3,529,666
	Total Funds	48,308,229



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Treasurer's Report
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: Treasurer's Report
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

The attached report details the District's investments and the status of the District's cash as of September 30, 2018.

CURRENT CONSIDERATIONS:

N/A

FINANCIAL CONSIDERATIONS:

N/A

STAFF RECOMMENDATION:

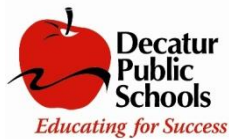
The Administration respectfully requests that the Board of Education approve the Treasurer's Report as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

DECATUR PUBLIC SCHOOL DISTRICT #61					
TREASURER'S REPORT					
SEPTEMBER 2018					
	Cash/Investments				Cash/Investments
	as of				as of
	08/31/18	Receipts	Disbursements	Change/Interest	09/30/18
Education	21,400,914.68	7,962,983.62	7,803,674.07	30,302.76	21,590,526.99
Operations & Maintenance	2,775,586.84	6,616.67	587,083.54	2,810.44	2,197,930.41
Debt Service	3,459,175.58	474,132.35	0.00	3,379.78	3,936,687.71
Transportation	3,371,017.66	907,716.29	56,682.76	5,449.83	4,227,501.02
IMRF	1,598,110.23	0.00	174,427.12	1,737.23	1,425,420.34
Social Security	1,967,918.41	1.45	131,764.51	2,250.25	1,838,405.60
Capital Projects	3,068,541.34	230,313.94	506.06	1,327.68	3,299,676.90
Working Cash	4,594,777.91	0.00	0.00	6,186.03	4,600,963.94
Tort/Judgment Immunity	2,912,513.05	0.00	134,455.32	3,538.16	2,781,595.89
Fire Prevention & Safety	3,526,678.19	0.00	82.50	3,070.47	3,529,666.16
Macon-Piatt Special Education	3,852,454.89	270,019.44	1,538,056.53	4,425.97	2,588,843.77
Activities	510,311.12	24,544.13	17,309.74	512.13	518,057.64
	53,037,999.90	9,876,327.89	10,444,042.15	64,990.73	52,535,276.37
				Dr. Todd Covault	09/30/18



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Accepting the Gift of Two Buses
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: N/A
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

Board Policy 8:80 provides that the Board of Education accepts gifts from any education foundation or other entity or individual provided the gift can be used in a manner compatible with the Board's educational objectives and policies. All gifts received become the School District's property.

CURRENT CONSIDERATIONS:

The Decatur Public Schools Education Foundation received a gracious financial gift from the Dwayne O. Andreas Foundation and the Howard G. Buffet Foundation. The Foundation used some of these funds to purchase two (2) white school buses.

The Foundation previously received the white school buses and the District added the two (2) buses on the District's insurance on October 16, 2018.

Two (2) agriculture teachers are in the process of obtaining their CDL and school bus permit in order to operate the buses.

FINANCIAL CONSIDERATIONS:

The value of the donation is \$110,850.50 (each bus is valued at \$55,425.25).

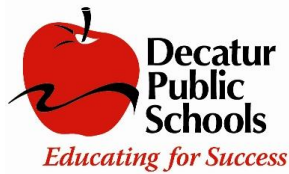
STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education accept the Gracious Donation of two (2) White Buses from the Dwayne O. Andreas Foundation and the Howard G. Buffet Foundation retroactively to October 16, 2018.

RECOMMENDED ACTION:

☒ Approval
☐ Information
☐ Discussion

BOARD ACTION: _____



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Phase II Purchase of Flexible Seating for Care Rooms
Initiated By: Lawrence Trimble, Director of Student Services	Attachments: Lakeshore Quotes 1933, 1936, 1937, 1938, 1939, 1941, 12942 and 1943
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

Decatur Public Schools has been working diligently on establishing environments that accommodate the needs of the whole child. One of the recommendations set forth is the reorganization of the Alternative Placement Rooms to Care Rooms. This reorganization will remove the punitive aspect of alternative placement, and establish opportunity to teach self-regulation, restorative practices, mindfulness, and other whole child approaches. Lakeshore Learning has provided the opportunity to purchase flexible seating to accommodate the diverse needs of the students in each care room.

CURRENT CONSIDERATIONS:

Six schools were previously chosen by administration to begin integration of flexible seating in their Care Rooms. We are now ready to integrate flexible seating for the remaining elementary Care Rooms. Lakeshore Learning provided standard proposals to District 61 based on the varying sizes of the rooms in different buildings.

The opportunity to bid was publicly advertised as per Board of Education Policy 4:60 *Purchases and Contracts*.

FINANCIAL CONSIDERATIONS:

The purchases will be funded by the general operating budget in the amount of \$44,636.96.

STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education approve the Phase II Purchase of Flexible Seating for Care Rooms in the amount of \$44,636.96 as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____



QUOTE 1933

Lakeshore Learning Materials
2695 E. Dominguez Street Carson, CA 90895
(310) 537-8600 (800) 421-5354
FAX: (310) 900-2189
www.lakeshorelearning.com

Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 999999
DURFEE SCHOOL
1077 W GRAND AVE

DECATUR IL 62522

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.:DURFEE SCH CARE ROOM

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
1933 ON YOUR PURCHASE ORDER.

ALEXIS LAGUNA - QUOTE AGENT

Line	Item	Qty	Description	Price	Extended
1	LC857	1	FLEX-SPACE BLUE 4X6 RECT CRPT	\$113.05	\$113.05
2	LC511RG	2	FLEX-SPACE WOBBLE CUSHION-RG	\$14.24	\$28.48
3	LC153	2	FLEX-SPACE STUDENT LAP DESK	\$56.99	\$113.98
4	LC228	2	FLEX-SPACE 2-SHELF STORG UNIT	\$246.05	\$492.10
5	LC852	1	FLEX-SPACE 9FT BLUE RND CRPT	\$322.05	\$322.05
6	LC574RG	1	FLEX-SPACE JUMBO BEANBAG-RG	\$141.55	\$141.55
7	LC573BU	1	FLEX-SPACE BIG BEANBAG-BU	\$66.49	\$66.49
8	LC346GR	1	FLEX-SPACE COMFY CHAIR-GREEN	\$141.55	\$141.55
9	LC558X	1	FLEX-SPACE GIANT PILLOWS-3EA	\$189.05	\$189.05
	Which consists of:				
9A	LC555BU	1	FLEX-SPACE GIANT PILLOW-BU	\$0.00	\$0.00
9B	LC555GR	1	FLEX-SPACE GIANT PILLOW-GR	\$0.00	\$0.00
9C	LC555RG	1	FLEX-SPACE GIANT PILLOW-RG	\$0.00	\$0.00
10	LC298	1	FLEX-SPACE MOBL BK BIN STORG	\$284.05	\$284.05
11	TT836	1	HELP-YRSLF BK BINS-SET OF 12	\$75.53	\$75.53
12	LC787	6	FLEX-SPACE WEDGE MOBILE DESK	\$189.05	\$1,134.30
	Which consists of:				
12A	LCT3024	6	TABLE, BOX, GUIDE FOR LC787	\$0.00	\$0.00
12B	LCL23343	6	3EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
13	LC757	1	FLEX-SPACE 30X48 MOBILE TABLE	\$341.05	\$341.05
	Which consists of:				
13A	LCT3048W	1	TABLE, BOX, GUIDE FOR LC757	\$0.00	\$0.00
13B	LCL23344	1	4EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
14	LC678	1	FLEX-SPACE 48IN RND FLOOR TBL	\$274.55	\$274.55
	Which consists of:				
14A	LCT48B	1	TABLE, BOX, GUIDE FOR LC678	\$0.00	\$0.00

14B	LCL1116	1	4EA - 11-16IN TABLE LEGS	\$0.00	\$0.00
15	LC851	1	FLEX-SPACE 6FT GRAY RND CRPT	\$160.55	\$160.55
16	WC716	2	FLEX-SPACE 16IN WOBBLE CHAIR	\$75.99	\$151.98
17	WC714	2	FLEX-SPACE 14IN WOBBLE CHAIR	\$66.49	\$132.98
18	LC517BU	3	FLEX-SPACE 17.5IN CHAIR-BU	\$47.49	\$142.47
19	LC515BU	3	FLEX-SPACE 15.5IN CHAIR-BU	\$42.74	\$128.22
20	LC528GR	3	FLEX-SPACE 17IN BALL SEAT-GR	\$18.99	\$56.97
21	LC405BU	4	FLEX-SPACE COMFY FLR SEAT-BU	\$47.49	\$189.96
22	LC673	2	FLEX-SPACE 12-BIN MOBIL STRG	\$217.55	\$435.10
23	TT334	2	STUDENT STORAGE BINS-12EA	\$75.53	\$151.06
24	LL526	1	SPACE-SAVER CLR-CHANGE LT TBL	\$312.55	\$312.55

Subtotal:	\$5,579.62
0.0% Tax:	\$0.00
Freight Amount:	\$0.00
Total:	\$5,579.62



QUOTE 1936

Lakeshore Learning Materials
2695 E. Dominguez Street Carson, CA 90895
(310) 537-8600 (800) 421-5354
FAX: (310) 900-2189
www.lakeshorelearning.com

Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 102424
MARY W FRENCH ACADEMY
520 W WOOD ST

DECATUR IL 62522-3112

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.:FRENCH ACADEMY SCH

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
1936 ON YOUR PURCHASE ORDER.

ALEXIS LAGUNA - QUOTE AGENT

Line	Item	Qty	Description	Price	Extended
1	LC857	1	FLEX-SPACE BLUE 4X6 RECT CRPT	\$113.05	\$113.05
2	LC511RG	2	FLEX-SPACE WOBBLE CUSHION-RG	\$14.24	\$28.48
3	LC153	2	FLEX-SPACE STUDENT LAP DESK	\$56.99	\$113.98
4	LC228	2	FLEX-SPACE 2-SHELF STORG UNIT	\$246.05	\$492.10
5	LC852	1	FLEX-SPACE 9FT BLUE RND CRPT	\$322.05	\$322.05
6	LC574RG	1	FLEX-SPACE JUMBO BEANBAG-RG	\$141.55	\$141.55
7	LC573BU	1	FLEX-SPACE BIG BEANBAG-BU	\$66.49	\$66.49
8	LC346GR	1	FLEX-SPACE COMFY CHAIR-GREEN	\$141.55	\$141.55
9	LC558X	1	FLEX-SPACE GIANT PILLOWS-3EA	\$189.05	\$189.05
	Which consists of:				
9A	LC555BU	1	FLEX-SPACE GIANT PILLOW-BU	\$0.00	\$0.00
9B	LC555GR	1	FLEX-SPACE GIANT PILLOW-GR	\$0.00	\$0.00
9C	LC555RG	1	FLEX-SPACE GIANT PILLOW-RG	\$0.00	\$0.00
10	LC298	1	FLEX-SPACE MOBL BK BIN STORG	\$284.05	\$284.05
11	TT836	1	HELP-YRSLF BK BINS-SET OF 12	\$75.53	\$75.53
12	LC787	6	FLEX-SPACE WEDGE MOBILE DESK	\$189.05	\$1,134.30
	Which consists of:				
12A	LCT3024	6	TABLE, BOX, GUIDE FOR LC787	\$0.00	\$0.00
12B	LCL23343	6	3EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
13	LC757	1	FLEX-SPACE 30X48 MOBILE TABLE	\$341.05	\$341.05
	Which consists of:				
13A	LCT3048W	1	TABLE, BOX, GUIDE FOR LC757	\$0.00	\$0.00
13B	LCL23344	1	4EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
14	LC678	1	FLEX-SPACE 48IN RND FLOOR TBL	\$274.55	\$274.55
	Which consists of:				
14A	LCT48B	1	TABLE, BOX, GUIDE FOR LC678	\$0.00	\$0.00

14B	LCL1116	1	4EA - 11-16IN TABLE LEGS	\$0.00	\$0.00
15	LC851	1	FLEX-SPACE 6FT GRAY RND CRPT	\$160.55	\$160.55
16	WC716	2	FLEX-SPACE 16IN WOBBLE CHAIR	\$75.99	\$151.98
17	WC714	2	FLEX-SPACE 14IN WOBBLE CHAIR	\$66.49	\$132.98
18	LC517BU	3	FLEX-SPACE 17.5IN CHAIR-BU	\$47.49	\$142.47
19	LC515BU	3	FLEX-SPACE 15.5IN CHAIR-BU	\$42.74	\$128.22
20	LC528GR	3	FLEX-SPACE 17IN BALL SEAT-GR	\$18.99	\$56.97
21	LC405BU	4	FLEX-SPACE COMFY FLR SEAT-BU	\$47.49	\$189.96
22	LC673	2	FLEX-SPACE 12-BIN MOBIL STRG	\$217.55	\$435.10
23	TT334	2	STUDENT STORAGE BINS-12EA	\$75.53	\$151.06
24	LL526	1	SPACE-SAVER CLR-CHANGE LT TBL	\$312.55	\$312.55

Subtotal:	\$5,579.62
0.0% Tax:	\$0.00
Freight Amount:	\$0.00
Total:	\$5,579.62



QUOTE 1937

Lakeshore Learning Materials
2695 E. Dominguez Street Carson, CA 90895
(310) 537-8600 (800) 421-5354
FAX: (310) 900-2189
www.lakeshorelearning.com

Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 102426
OAK GROVE ACCELERATED SCHOOL
2160 W CENTER ST

DECATUR IL 62526-3398

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.: OAK GROVE SCH CARE

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
1937 ON YOUR PURCHASE ORDER.

ALEXIS LAGUNA - QUOTE AGENT

Line	Item	Qty	Description	Price	Extended
1	LC857	1	FLEX-SPACE BLUE 4X6 RECT CRPT	\$113.05	\$113.05
2	LC511RG	2	FLEX-SPACE WOBBLE CUSHION-RG	\$14.24	\$28.48
3	LC153	2	FLEX-SPACE STUDENT LAP DESK	\$56.99	\$113.98
4	LC228	2	FLEX-SPACE 2-SHELF STORG UNIT	\$246.05	\$492.10
5	LC852	1	FLEX-SPACE 9FT BLUE RND CRPT	\$322.05	\$322.05
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7	LC573BU	1	FLEX-SPACE BIG BEANBAG-BU	\$66.49	\$66.49
8	LC346GR	1	FLEX-SPACE COMFY CHAIR-GREEN	\$141.55	\$141.55
9	LC558X	1	FLEX-SPACE GIANT PILLOWS-3EA	\$189.05	\$189.05
	Which consists of:				
9A	LC555BU	1	FLEX-SPACE GIANT PILLOW-BU	\$0.00	\$0.00
9B	LC555GR	1	FLEX-SPACE GIANT PILLOW-GR	\$0.00	\$0.00
9C	LC555RG	1	FLEX-SPACE GIANT PILLOW-RG	\$0.00	\$0.00
10	LC298	1	FLEX-SPACE MOBL BK BIN STORG	\$284.05	\$284.05
11	TT836	1	HELP-YRSLF BK BINS-SET OF 12	\$75.53	\$75.53
12	LC787	6	FLEX-SPACE WEDGE MOBILE DESK	\$189.05	\$1,134.30
	Which consists of:				
12A	LCT3024	6	TABLE, BOX, GUIDE FOR LC787	\$0.00	\$0.00
12B	LCL23343	6	3EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
13	LC757	1	FLEX-SPACE 30X48 MOBILE TABLE	\$341.05	\$341.05
	Which consists of:				
13A	LCT3048W	1	TABLE, BOX, GUIDE FOR LC757	\$0.00	\$0.00
13B	LCL23344	1	4EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
14	LC678	1	FLEX-SPACE 48IN RND FLOOR TBL	\$274.55	\$274.55
	Which consists of:				
14A	LCT48B	1	TABLE, BOX, GUIDE FOR LC678	\$0.00	\$0.00

14B	LCL1116	1	4EA - 11-16IN TABLE LEGS	\$0.00	\$0.00
15	LC851	1	FLEX-SPACE 6FT GRAY RND CRPT	\$160.55	\$160.55
16	WC716	2	FLEX-SPACE 16IN WOBBLE CHAIR	\$75.99	\$151.98
17	WC714	2	FLEX-SPACE 14IN WOBBLE CHAIR	\$66.49	\$132.98
18	LC517BU	3	FLEX-SPACE 17.5IN CHAIR-BU	\$47.49	\$142.47
19	LC515BU	3	FLEX-SPACE 15.5IN CHAIR-BU	\$42.74	\$128.22
20	LC528GR	3	FLEX-SPACE 17IN BALL SEAT-GR	\$18.99	\$56.97
21	LC405BU	4	FLEX-SPACE COMFY FLR SEAT-BU	\$47.49	\$189.96
22	LC673	2	FLEX-SPACE 12-BIN MOBIL STRG	\$217.55	\$435.10
23	TT334	2	STUDENT STORAGE BINS-12EA	\$75.53	\$151.06
24	LL526	1	SPACE-SAVER CLR-CHANGE LT TBL	\$312.55	\$312.55

Subtotal:	\$5,579.62
0.0% Tax:	\$0.00
Freight Amount:	\$0.00
Total:	\$5,579.62



QUOTE 1938

Lakeshore Learning Materials
2695 E. Dominguez Street Carson, CA 90895
(310) 537-8600 (800) 421-5354
FAX: (310) 900-2189
www.lakeshorelearning.com

Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 102427
PARSONS ACCELERATED SCHOOL
3591 N MACARTHUR RD

DECATUR IL 62526-1498

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.: PARSONS SCH CARE

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
1938 ON YOUR PURCHASE ORDER.

ALEXIS LAGUNA - QUOTE AGENT

Line	Item	Qty	Description	Price	Extended
1	LC857	1	FLEX-SPACE BLUE 4X6 RECT CRPT	\$113.05	\$113.05
2	LC511RG	2	FLEX-SPACE WOBBLE CUSHION-RG	\$14.24	\$28.48
3	LC153	2	FLEX-SPACE STUDENT LAP DESK	\$56.99	\$113.98
4	LC228	2	FLEX-SPACE 2-SHELF STORG UNIT	\$246.05	\$492.10
5	LC852	1	FLEX-SPACE 9FT BLUE RND CRPT	\$322.05	\$322.05
6	LC574RG	1	FLEX-SPACE JUMBO BEANBAG-RG	\$141.55	\$141.55
7	LC573BU	1	FLEX-SPACE BIG BEANBAG-BU	\$66.49	\$66.49
8	LC346GR	1	FLEX-SPACE COMFY CHAIR-GREEN	\$141.55	\$141.55
9	LC558X	1	FLEX-SPACE GIANT PILLOWS-3EA	\$189.05	\$189.05
	Which consists of:				
9A	LC555BU	1	FLEX-SPACE GIANT PILLOW-BU	\$0.00	\$0.00
9B	LC555GR	1	FLEX-SPACE GIANT PILLOW-GR	\$0.00	\$0.00
9C	LC555RG	1	FLEX-SPACE GIANT PILLOW-RG	\$0.00	\$0.00
10	LC298	1	FLEX-SPACE MOBL BK BIN STORG	\$284.05	\$284.05
11	TT836	1	HELP-YRSLF BK BINS-SET OF 12	\$75.53	\$75.53
12	LC787	6	FLEX-SPACE WEDGE MOBILE DESK	\$189.05	\$1,134.30
	Which consists of:				
12A	LCT3024	6	TABLE, BOX, GUIDE FOR LC787	\$0.00	\$0.00
12B	LCL23343	6	3EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
13	LC757	1	FLEX-SPACE 30X48 MOBILE TABLE	\$341.05	\$341.05
	Which consists of:				
13A	LCT3048W	1	TABLE, BOX, GUIDE FOR LC757	\$0.00	\$0.00
13B	LCL23344	1	4EA 23-34IN TABLE LEGS-CASTERS	\$0.00	\$0.00
14	LC678	1	FLEX-SPACE 48IN RND FLOOR TBL	\$274.55	\$274.55
	Which consists of:				
14A	LCT48B	1	TABLE, BOX, GUIDE FOR LC678	\$0.00	\$0.00

14B	LCL1116	1	4EA - 11-16IN TABLE LEGS	\$0.00	\$0.00
15	LC851	1	FLEX-SPACE 6FT GRAY RND CRPT	\$160.55	\$160.55
16	WC716	2	FLEX-SPACE 16IN WOBBLE CHAIR	\$75.99	\$151.98
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19	LC515BU	3	FLEX-SPACE 15.5IN CHAIR-BU	\$42.74	\$128.22
20	LC528GR	3	FLEX-SPACE 17IN BALL SEAT-GR	\$18.99	\$56.97
21	LC405BU	4	FLEX-SPACE COMFY FLR SEAT-BU	\$47.49	\$189.96
22	LC673	2	FLEX-SPACE 12-BIN MOBIL STRG	\$217.55	\$435.10
23	TT334	2	STUDENT STORAGE BINS-12EA	\$75.53	\$151.06
24	LL526	1	SPACE-SAVER CLR-CHANGE LT TBL	\$312.55	\$312.55

Subtotal:	\$5,579.62
0.0% Tax:	\$0.00
Freight Amount:	\$0.00
Total:	\$5,579.62



QUOTE 1939

Lakeshore Learning Materials
2695 E. Dominguez Street Carson, CA 90895
(310) 537-8600 (800) 421-5354
FAX: (310) 900-2189
www.lakeshorelearning.com

Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 102429
STEVENSON ACCELERATED ELEM SCH
3900 N NEELY AVE

DECATUR IL 62526-1915

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.: STEVENSON SCH CARE ROOM

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
1939 ON YOUR PURCHASE ORDER.

ALEXIS LAGUNA - QUOTE AGENT

Line	Item	Qty	Description	Price	Extended
1	LC857	1	FLEX-SPACE BLUE 4X6 RECT CRPT	\$113.05	\$113.05
2	LC511RG	2	FLEX-SPACE WOBBLE CUSHION-RG	\$14.24	\$28.48
3	LC153	2	FLEX-SPACE STUDENT LAP DESK	\$56.99	\$113.98
4	LC228	2	FLEX-SPACE 2-SHELF STORG UNIT	\$246.05	\$492.10
5	LC852	1	FLEX-SPACE 9FT BLUE RND CRPT	\$322.05	\$322.05
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Subtotal:	\$5,579.62
0.0% Tax:	\$0.00
Freight Amount:	\$0.00
Total:	\$5,579.62



QUOTE 1941

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Bill-to: 74754
DECATUR SCHOOL DISTRICT 61
101 WEST CERRO GORDO

DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 102419
DENNIS ELEMENTARY SCHOOL
1499 W MAIN ST

DECATUR IL 62522-1909

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.:DENNIS SCH CARE

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER
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DECATUR IL 62523
(217) 424-3042

Billto Email:

Ship-to: 136918
HOPE ACADEMY
955 N ILLINOIS ST

DECATUR IL 62521-1427

Shipto Email:

Entry Date: 10/12/2018

Your Reference No.: HOPE ACADEMY SCH CARE

Comment

DELIVER 7-10 BUSINESS DAYS ARO
PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING
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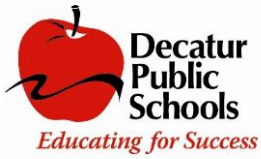
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Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Rental of the Skywalker Gymnasium Space
Initiated By: Dr. Fred Bouchard, Assistant Superintendent of Schools	Attachments: Lease Agreement of Skywalker Incorporated
Reviewed By: Dr. Paul Fregeau, Superintendent, Dr. Todd Covault, Chief Operational Officer and Brian Braun, Legal Counsel	

BACKGROUND INFORMATION:

Because the High School Renovation projects in 2011 and 2012 and the temporary displacement of Stephen Decatur Middle School DPS-61 engaged with Skywalker Gymnasium to provide a location for students to have physical education classes. Because the Technical Academy does not have a space to house physical education the DPS-61 have maintained this lease to provide gymnasium space for students enrolled in Phoenix, Futures and Milligan.

CURRENT CONSIDERATIONS:

The Skywalker Gymnasium complex is directly across Jackson Street from the Technical Academy. Due to the proximity of the Skywalker Gymnasium, administration recommends a lease for the use of this space. This is a one-year renewal through the 2018-19 school year and will need to be renewed annually after this school year concludes. The possible move of Alternative Education to Harris would likely conclude this lease agreement with DPS-61 beyond the current school year.

FINANCIAL CONSIDERATIONS:

The District will provide an annual amount of \$10,500 to be paid in two different installments to Skywalker.

STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Lease Agreement between Skywalker Incorporated and Decatur Public School District 61 as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

LEASE AGREEMENT BETWEEN SKYWALKER INCORPORATED AND DECATUR PUBLIC SCHOOL DISTRICT 61

THIS AGREEMENT is entered into this 1st day of August, 2018, by and between Rodney Walker, in his capacity as the legal agent for SkyWalker Incorporated (hereafter "SkyWalker") and the Board of Education of Decatur Public Schools District 61 (hereafter "DPS") for the lease of real property.

RECITALS

WHEREAS, SkyWalker is incorporated and authorized to do business in the State of Illinois;

WHEREAS, DPS is a school district organized under *The Illinois School Code*;

WHEREAS, Section 10-22.12 of *The Illinois School Code* authorizes DPS to lease any building, rooms, grounds and appurtenances to be used by the district for the use of schools or for school administration purposes;

WHEREAS, SkyWalker has the exclusive use, possession and control of, and the authority to lease, certain real property, a portion of which is suitable for use by DPS students for physical education, athletics and extra-curricular activities;

WHEREAS, DPS is in need of additional facilities for the provision of physical education and athletic facilities for DPS students at the Alternative School during the period of this current school year;

WHEREAS, DPS and SkyWalker desire to enter into a lease agreement for DPS's use of SkyWalker property for use as physical education, athletic and extra-curricular activities.

AGREEMENT

NOW THEREFORE, for good and valuable consideration, the parties hereto enter into this Lease Agreement between SkyWalker International and Decatur Public School District 61 ("Agreement"), and agree as follows:

SECTION 1. LEASE OF PROPERTY

- A. DPS shall have the use and possession of certain real property of SkyWalker, which shall be referred to as the "Premises" for purposes of this Agreement, and described as follows:
 - (1) DPS shall have the exclusive use and possession of portions of SkyWalker facilities located at 400 East Eldorado, Decatur, Illinois, to include the gymnasium, two locker rooms, storage space, and office space.

[A diagram setting forth the areas included in this Agreement is attached hereto, incorporated by reference, and marked as Exhibit A.]

- (2) DPS shall have exclusive use and possession of the premises during the 2018-2019 school term as specified in Schedule 1, which is attached hereto, and incorporated by reference. DPS employees, agents, and students shall vacate the Premises within fifteen (15) minutes of the times set forth in the Schedules described herein.

B. DPS shall pay to SkyWalker rent for use of the Premises as follows:

- (1) For the period August 13, 2018 through May 31, 2019, the amount of Ten Thousand-Five Hundred Dollars (\$10,500.00) and an invoiced amount payable twice a year with one installment August 1st (or after BOE approval) and the second February 1st annually hereafter through May, 2019.
- (3) In the event that DPS usage exceeds the amount set forth in the Schedules set forth in Section 1A, the parties agree that DPS shall pay to SkyWalker an amount of Sixty-two Dollars and fifty cents (\$62.50) for each hour of additional usage.

C. The parties agree that said rent includes, but is not limited to, the following: Utilities (including natural gas, electric, sewer and water), disposal, general custodial services, custodial supplies, general maintenance, general maintenance supplies, and telephone repair. DPS shall dry mop the floors of the Premises as reasonably necessary.

D. The lease period for the Premises shall consist of a period beginning August 13, 2018, and terminating May 31, 2019.

E. DPS shall have the option of extending this Agreement for one year with written notice to SkyWalker ninety (90) days prior to the termination of this Agreement. SkyWalker shall provide DPS with the right of first refusal prior to SkyWalker entering into a lease agreement or conveyance of the Premises with any other party.

F. SkyWalker employees and patrons may continue to use the parking lot at the Tech Academy for after school hour activities at SkyWalker unless needed for school functions. DPS will provide notice to SkyWalker of school functions that precludes SkyWalker parking in the Tech Academy lot.

- G. Skywalker International ICE-Elite will have the opportunity to utilize a DPS-61 High School Facility for no more than two summer tournaments for a nominal cost and custodian fee. Skywalker will provide the district with insurance for these tournaments.

SECTION 2. CONDITION OF PREMISES

- A. Fifty (50) lockers shall be installed in the Premises for the use of DPS, its students, employees or agents.
- B. DPS staff shall be granted keys to all locks to the doors for office and storage space on the Premises prior to the commencement of the 2018-2019 school term, and retain possession of the keys for the duration of this Agreement. All keys will be turned over to SkyWalker upon termination of this Agreement.
- C. The parties agree that the facility needs certain general improvements. With prior approval and mutually agreed in writing between the parties, such improvements shall be performed by SkyWalker. DPS will reimburse SkyWalker for those prior approved and mutually agreed upon improvements within thirty (30) days of receipt of invoice.
- D. SkyWalker shall provide training to DPS staff regarding the location and operation of light switches, breaker panels, security system and related access codes, emergency shut offs, and the like, prior to or at the commencement of this Agreement. SkyWalker shall provide emergency contact information for at least two (2) individuals who have the authority to resolve building issues that may arise.
- E. In the event the premises are damaged by fire, flood, windstorm, earthquake or any other cause such that the premises are not safe for use by lessee and to such an extent that the premises cannot be restored to as good a condition as it was prior to such damage within ninety (90) days thereafter, either Lessor or Lessee shall have the right to cancel and terminate this Lease, in which event rents shall abate as of the date of the damage or destruction, and any rents paid owed or paid for the time subsequent or prior to damage or destruction shall be pro-rated as of the date of such damage or destruction and refunded or paid as necessary; and if neither party exercises such right to cancel this Lease within thirty (30) days after such damage, or such repairs can be made within a period of ninety (90) days, Lessor agrees to repair the demised premises with due diligence, and until such repairs are completed, all rents and other costs to Lessee payable hereunder shall abate, unless Lessee shall continue to use at least fifty percent (50%) of the floor area of the demised premises, in which event the rental shall be reduced to an amount proportionate to the undamaged floor space used by Lessee during such repair period.

- F. The parties acknowledge that smoking and the use of tobacco products on the premises is prohibited by district policy, *The Illinois School Code*, 105 ILCS 5/10-20.5b and *The Smoke Free Illinois Act*, 410 ILCS 82/1 et seq., such that smoking or the use of tobacco products shall not be permitted on the premises, or those areas as defined in district policy and state statute, during those times set forth in Schedule 1.

SECTION 3. HAZARDOUS MATERIALS

- A. SkyWalker warrants and represents that to the best of its knowledge, other than as disclosed to DPS in writing, there are no Hazardous Materials, including but not limited to asbestos, or Mold in or on the premises that will affect, be affected by, come in contact with, or otherwise impact upon or interfere with DPS's use of the Premises pursuant to this Agreement.
- B. SkyWalker shall be responsible for maintaining an AHERA inspection and Management Plan prior to August 13, 2018. A copy of said inspection and Management Plan shall be provided to DPS if requested. Unless otherwise stated by ordinance the original AHERA inspection will suffice.

SECTION 4. CRIMINAL BACKGROUND CHECK

- A. SkyWalker understands and acknowledges that DPS, as a school district organized under *The Illinois School Code*, is subject to certain legal requirements related to access SkyWalker employees may have to DPS students. SkyWalker acknowledges, understands and agrees that SkyWalker employees, agents, contractors, vendors, licensees, or other users and/or patrons of SkyWalker facilities shall not be on the Premises described in Section 1 of this Agreement during the periods set forth in Schedule 1 with DPS students.
- B. SkyWalker understands and acknowledges that DPS's use of the premises will be for the purposes of education of students. SkyWalker further understands and acknowledges that the State of Illinois requires that all employees of persons or firms holding agreements with any school district who have direct, regular contact with pupils of any school in the school district are subject to fingerprint based criminal records check and may not be listed on the Statewide Sex Offender Database and Statewide Child Murderer and Violent Offender Against Youth Database. Prior to allowing any SkyWalker employee(s) who will be performing work which would result in direct, daily contact with pupils, SkyWalker agrees to provide DPS with the following:
- (1) Evidence that each employee, agent, contractors or other person subject to the provisions herein under this Agreement was subjected to a records check in conformity with 105 ILCS 5/10-21.9; that said persons are not listed on said Databases;

and that said persons have no criminal convictions for the offenses set forth and referenced in 105 ILCS 5/10-21.9;

- (2) SkyWalker will provide DPS, upon request, a copy of the criminal records check conducted on each such person.
- C. In the event SkyWalker intends to retain services of another person or firm that may have direct, regular contact with students on the Premises, the provisions of this Section 4 shall apply to those person(s) or firm(s).
- D. In the event that a dispute arises between SkyWalker and DPS whether a person is subject to a criminal background check in conformity with 105 ILCS 5/10-21.9, DPS shall have final decision-making authority with regard to access to the Premises and students.
- E. In the event SkyWalker fails to comply with the provisions of this Section and 105 ILCS 5/10-21.9, and as a result a suit or claim is instituted by a student or the student's parent, guardian, or next friend for harm caused by an employee, agent, contractor or other person subject to the provisions of 105 ILCS 5/10-21.9 of SkyWalker, then SkyWalker agrees to fully defend and indemnify, including reimbursement of attorney's fees and costs, DPS against any such claims.

SECTION 5. INSURANCE

- A. DPS shall obtain and maintain insurance coverage related to the Premises and the employees working therein as follows:
 - (1) General Liability Insurance: DPS shall obtain and maintain during the term of this Agreement general liability insurance insuring SkyWalker 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: DPS 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. SkyWalker will provide Worker's Compensation coverage for SkyWalker employees performing any work on the premises described herein.
- B. With regard to said insurance policies:
 - (1) DPS shall include SkyWalker, its officers, officials, agents, volunteers, and employees to be covered as additional insureds as respects liability arising out of any negligent or wrongful act or omission of DPS or any DPS employee providing services in,

on or related to the Premises, including a waiver of subrogation in favor of SkyWalker.

- (2) SkyWalker and DPS shall each furnish certificates of the insurance and/or coverage in place as required herein to the other, including a 90 day notice of cancellation or reduction in limits.

SECTION 6. INDEMNIFICATION AND HOLD HARMLESS

- A. To the fullest extent permitted by law, SkyWalker 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 7. BENEFIT OF THE PARTIES

- A. This Agreement is entered into solely for the benefit of the agreeing 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 party in connection with or within the scope of this Agreement.

SECTION 8. MODIFICATION

This Agreement may only be modified by the written mutual consent of the parties.

SECTION 9. ADVICE OF COUNSEL

Both parties have had the opportunity to, and had, the advice of counsel in the development and prior to the execution of this Agreement.

SECTION 10. HEADINGS AND NUMBERS

Paragraph headings and numbers have been inserted for convenience or reference only, and if there shall be any conflict between any such heading or numbers and the text of this Agreement, the text shall control.

SECTION 11. COUNTERPARTS

This Agreement may be executed in one 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.

SECTION 12. CONTENT OF AGREEMENT

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 concerning such subject matter whether oral or written. Except as may otherwise be provided herein, no subsequent alteration, amendments, change or addition to this agreement shall be binding upon the parties unless reduced in writing and duly authorized and signed by each of the parties.

SECTION 13. AGREEMENT GOVERNED BY ILLINOIS LAW

This Agreement is executed in Illinois, and shall be governed in accordance with the laws of the State of Illinois in every respect.

SECTION 14. SURVIVAL OF AGREEMENT

This Agreement shall be binding upon the parties hereto, their successors and assigns.

SECTION 15. SAVINGS CLAUSE

If any portion of this Agreement is deemed to be illegal or unenforceable, the remainder thereof shall remain in full force and effect.

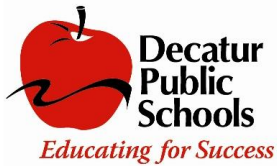
Entered this _____ day of _____, 2018.

President, Board of Education
Decatur Public School District 61

Rodney Walker, in his official capacity as
Secretary of SkyWalker International

Attest:

Secretary, Board of Education
Decatur Public School District 61



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: FY19 Contract Macon County Mental Health Funding
Initiated By: Lawrence Trimble, Director of Student Services	Attachments: FY19 Contract between Decatur Public School District 61 and the Macon County Mental Health Board
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

Student intervention services are needed for students and families within District #61, including, but not limited to: (1) Intensive family and student assistance; (2) Assessment and identification of mental health and/or substance abuse problems; (3) referral(s) for treatment and other services; (4) family contacts that may range from information sharing to counseling; (5) consultation with faculty and administration within the school; and (6) participation in any meetings and trainings appropriate within the school environment. The Student Interventionist position is utilized under this funding stream to provide school support, classroom observations, and individualized behavioral support.

CURRENT CONSIDERATIONS:

The District will provide these services through personnel hired for the specific student intervention services noted in the background information. The Macon County Mental Health Board will reimburse the District for the costs of these services performed by District employees based on the Community Mental Health Act as noted in the contract.

FINANCIAL CONSIDERATIONS:

None

STAFF RECOMMENDATION:

The Administration respectfully requests the Board of Education approve the FY19 Contract between the Decatur Public School District 61 and the Macon County Mental Health Board as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

MACON COUNTY MENTAL HEALTH BOARD

CONTRACT

SECTION A: GENERAL PROVISIONS AND CONDITIONS

- Parties

The Parties to this Contract are the Macon County Mental Health Board, a special unit of Macon County government (herein referred to as the “Board”) and **Decatur Public Schools Dist 61** (herein referred to as the “Entity”).

- Legal Authorization

This Contract is entered into pursuant to the provisions of the Illinois Compiled Statutes, Chapter 405, Act 20, Section 01 et. seq., the Community Mental Health Act.

- Effective Date

Effective date of this date shall be **07/01/2018 to 06/30/2019**.

- Purpose

The Board desires to contract for deliverables from the Entity; and the Entity agrees to the Board’s conditions to receive payments to provide those deliverables.

- Amounts and Deliverables

The total payment under this Contract shall not exceed:

a. **\$101,250 for Student Intervention Services (student)** deliverables in cost-center **865001 (Student Intervention Services)**.

b. **\$33,750 for Student Intervention Services (Admin)** deliverables in cost-center **865001 (Student Intervention Services)**.

- Amendments and Termination

a. This Contract may be amended only via mutual agreement of the Board and the Entity.

b. Each party reserves the right to terminate this Contract at any time upon provision of thirty (30) days written notice to the other party. The Board may terminate this Contract immediately in the event the Entity substantially or materially breaches the

Contract. The Entity shall be paid for work satisfactorily completed prior to the date of termination.

- Non-Assignability

The Entity shall make no assignment of this Contract or any of the duties, deliverables, or monies due hereunder without prior written approval of the Board.

- Liability

- a. All liability, loss, or damages as a result of claims, demands, costs, or judgments arising out of activities to be carried out pursuant to the legal obligations of the Entity shall be the responsibility of the Entity, unless the liability, loss, or damages were caused by or arose out of the actions or failure to act on the part of any Board member, employee, or agent; provided, however, that nothing herein shall be construed as a waiver of any immunity from suit which the Board, and its members, employees, or agents may have as provided by statute or court decisions.
- b. The Entity agrees to indemnify and hold the Board harmless for any and all losses and payments for which the Board shall become liable, including but not limited to the Board's reasonable attorney's fees incurred in enforcing its rights and interests under this Contract or in defending claims arising out of the provision or omission of deliverables under this Contract.
- c. The Entity agrees to reimburse the Board if payments were made that were rejected for reimbursement of Board by any entity from which reimbursement was anticipated and payment by Board funds would exceed the contract limits.
- d. The Entity agrees to reimburse the Board if it is determined by any means that the Entity inappropriately billed services, except in the event that the error in billing is a result of the failure or malfunction of the Board's designated software billing system. Therefore, the Entity agrees to reimburse the Board any payback that must occur, with the exception of an event in which the need for payback is the result of the failure or malfunction of the Board's designated software billing system, and for any legitimate penalty that has been assessed. The Entity agrees to reimburse the Board for expenses, including reasonable attorney's fees, related to any payback and/or the activities necessary to determine if a potential payback exists due to a failure of Entity to comply with any Board requirement, guidelines for funding or this contract.

- Conditions

- a. The Entity agrees to comply with the terms of this Contract and with the Board's *Requirements and Guidelines for Funding*, which this reference is incorporated herein.
- b. The Entity agrees to provide all financial and service information needed to establish Board payment rates.

- c. The Entity agrees and stipulates that under this Contract it is providing deliverables as an independent contractor for the Board and not as an agent of the Board and that all of the acts or omissions of any Board member, officer, employee or agent of the Entity committed or omitted in the provision of deliverables under this Contract are committed or omitted in such independent contractor status and not in any agency status for the Board.
- d. Unless noted otherwise in this Contract, the Entity may not bill another source of funding for the same services, including the indirect service associated with direct service for which the Board is providing payment. Additionally, the Entity may not bill the Board for services that another source of funding exists and supports. This includes such sources as the “All Kids” insurance program, which is operated by the State of Illinois.
- e. The Entity agrees to notify the Board prior to issuing public announcements or press releases concerning work done pursuant to this Agreement, or funded in whole or in part by this Agreement, and to cooperate with the Board in joint or coordinate releases of information.
- f. The Entity agrees to operate these services so that they are compliant with all State of Illinois and Federal Laws, Rules and Regulations. The Entity agrees to maintain current all certification(s) required by the State of Illinois, the Federal government and the Board.
- g. The Entity agrees to operate these services so that the Entity is compliant with all HIPAA requirements.
- h. If it is determined by any means that services provided by Entity are non-allowable, Entity shall reimburse the Board the amount of any payback and penalty required by the State or Federal government.
- i. Additionally, if Entity has failed to meet any law, rule, guideline or requirement and investigative or compliance related activities must be carried out by the Board, Entity shall reimburse the Board for all expenses, including reasonable attorneys’ fees, incurred by it in such activities.

SECTION B: ENTITY DUTIES

- **Deliverables**

- a. The Entity shall provide the specified deliverables in accordance with the Board-approved *Service Delivery and Payment Plan* (SDPP) form, which is attached to this Contract as Appendix B and by this reference is incorporated herein.

- b. The Entity shall provide evaluation information in accordance with the Board-approved *Service Demographic and Evaluation Requirements* (SDER) form, which is attached to this Contract as Appendix C and by this reference is incorporated herein.
- c. The Entity shall provide services in accordance with the *Service Summary*, which is attached to this Contract as Appendix D and by this reference is incorporated herein.

SECTION C: BOARD DUTIES

- Funding
 - a. Commencement of the transfer of payments from the Board to the Entity shall begin only after all of the conditions have been met:
 - 1) Review, completion, and acceptance of Board-approved form: *Service Delivery and Payment Plan* in the online system, which is located in Appendix B.
 - 2) Review, completion, and acceptance of Board-approved form: *Service Demographic and Evaluation Requirements* in the online system, which is noted below located in Appendix C.
 - 3) Review, completion, and acceptance of Board-approved document: *Service Summary* in the online system, which is located in Appendix D.
 - 4) Formal execution of this Contract.
 - b. The Board shall transfer payments to the Entity for the provision of Board-approved deliverables in accordance with the terms of the Board-approved *Service Delivery and Payment Plan*, *Service Summary*, and *Requirements and Guidelines for Funding*.
 - c. The Board's payments will be made within fifteen (15) working days of the Board's receipt of an accurate, appropriate electronic voucher from the Entity.
 - d. Deliverables payable under this Contract, which the Entity does not voucher for within 60 days of the end of this Contract period, shall not be paid by the Board, and the Board shall not be liable under this Contract or any other Contracts to pay for such deliverables.

Decatur Public Schools Dist 61

by _____
Authorized Agent/Entity

Macon County Mental Health Board

by _____
Board: Authorized Agent

Date

Date

Appendix “A”: Standards of Conduct
CONTRACTED PROVIDER’S STANDARDS OF CONDUCT

In demonstrating the Macon County Mental Health Board [A unit of Macon County government] the “Board’s”) commitment to honest, ethical, and responsible conduct, the Board has voluntarily implemented a compliance plan with the relevant Office of Inspector General (“OIG”) and Centers for Medicare & Medicaid Services (“CMS”) statutory and regulatory transmittals, program memoranda and other guidance and the Federal and State fraud and abuse statutes. This includes relevant state and county laws rules and regulations that govern the operation of the Macon County Mental Health Board. Within the compliance plan are the following standards of conduct for contracted providers which will be a part of the contracting process for the Board.

Standards of Conduct

The Standards of Conduct (“Standards”) apply to all contracted providers, and include a clearly delineated commitment by the Board to insure compliance with all Local, Federal and State and private insurer standards. The Standards promote integrity, support objectivity, and foster trust. The standards are distributed to all contracted providers. Each contracted provider’s Executive Director or Designee is asked to sign a statement certifying that they have received, read, and understood the Standards. Each certification shall be kept by the Board in each contracted providers file. The contracted provider demonstrates this commitment upon legal execution of their service contract.

These standards are developed by the Board and apply to all contracted providers.

1. The Board will monitor contracted providers to ensure provider personnel; delivering services under such contract have the proper qualification, licensure or credentials.
2. Ensure that all employees and contracted providers protect the confidentiality of protected health information (“PHI”) and individually identifiable health information, as defined in the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) and its related Rules and Regulations and state laws;
3. Ensure that providers are required to maintain good standing with Federal and State healthcare programs and that they have a continuing duty to report any investigations, sanctions or exclusions immediately to the Board;
4. Ensure that contracted providers have not billed another public or private funding source for a service that has been billed to and/or reimbursed by the Board;

5. Ensure that contracted providers have not billed and/or received reimbursement from the Board for services that should have been vouchered to another public or private funding source;
6. Ensure that the Board monitors various aspects of the compliance plan by conducting periodic audits to the effectiveness of operations and adherence to applicable laws in its own operations and in contracted providers operations.
7. Ensure that whenever billing errors or overpayments are found, whether in the Board's operation or a contracted provider's operation, corrective action is taken immediately;
8. Ensure that any contracted provider that violates their Board contract, their compliance plan, these standards of conduct, Board funding regulations and guidelines and/or any State, or Federal regulations are subject to a review of their contractual status and appropriate Board action;

“Appendix B”Service Delivery and Payment Plan (SDPP) Form,
See “Program Detail” in Main Menu/Agency/“Service” tab reflecting MHA Approved

a. Student Intervention Services (student)

Jul 18 (07/01/18 to 07/31/18)	\$8,437.50
Aug 18 (08/01/18 to 08/31/18)	\$8,437.50
Sep 18 (09/01/18 to 09/30/18)	\$8,437.50
Oct 18 (10/01/18 to 10/31/18)	\$8,437.50
Nov 18 (11/01/18 to 11/30/18)	\$8,437.50
Dec 18 (12/01/18 to 12/31/18)	\$8,437.50
Jan 19 (01/01/19 to 01/31/19)	\$8,437.50
Feb 19 (02/01/19 to 02/28/19)	\$8,437.50
Mar 19 (03/01/19 to 03/31/19)	\$8,437.50
Apr 19 (04/01/19 to 04/30/19)	\$8,437.50
May 19 (05/01/19 to 05/31/19)	\$8,437.50
Jun 19 (06/01/19 to 06/30/19)	\$8,437.50
TOTAL	\$101,250.00

b. Student Intervention Services (Admin)

Jul 18 (07/01/18 to 07/31/18)	\$2,812.50
Aug 18 (08/01/18 to 08/31/18)	\$2,812.50
Sep 18 (09/01/18 to 09/30/18)	\$2,812.50
Oct 18 (10/01/18 to 10/31/18)	\$2,812.50
Nov 18 (11/01/18 to 11/30/18)	\$2,812.50
Dec 18 (12/01/18 to 12/31/18)	\$2,812.50
Jan 19 (01/01/19 to 01/31/19)	\$2,812.50
Feb 19 (02/01/19 to 02/28/19)	\$2,812.50
Mar 19 (03/01/19 to 03/31/19)	\$2,812.50
Apr 19 (04/01/19 to 04/30/19)	\$2,812.50
May 19 (05/01/19 to 05/31/19)	\$2,812.50
Jun 19 (06/01/19 to 06/30/19)	\$2,812.50
TOTAL	\$33,750.00

“Appendix C”: Service Demographic & Evaluation Requirements

The Entity shall provide the following evaluation information in accordance with the Board-approved *Service Demographic and Evaluation Requirements* (SDER) form by the due dates specified.

a. Liability Insurance Verification	08/31/2018
b. Annual Financial Audit	11/01/2018
c. Executed Contracting Documents	08/31/2019
d. Miscellaneous documents/reports	08/31/2019
e. MHB Monitoring Reports	08/31/2019

“Appendix D”: Service Summary

Student Intervention Services (student)

Service Description: A service unit is one hour of staff time providing Direct or Indirect services to Decatur Public School District students or completing administrative tasks essential to the operation of this program (See eligible services under Eligibility Parameters).

Unit Rate:

The unit rate is \$42.30 per staff hour.

Eligibility Parameters: A. Client (to receive these services):

1. The student must be a resident of Macon County.
2. The student must be enrolled in District 61’s elementary, high schools, or middle schools.
3. The student shall be in Kindergarten through twelfth grade.
4. The student is assessed as needing student intervention services.

B. Services:

1. Direct Services:

- a. Case management for students and families,
- b. Assessment and identification of behavioral, mental health, and/or substance abuse problems,
- c. Group or classroom presentations, directed at students, focusing on topics such as substance abuse, family issues, suicide, peer relationships and stress management
- d. Referral(s) for treatment and other services,

2. Indirect Services (must linked to specific student)

- a. Referral(s) for treatment and other services,
- b. Family based services to the eligible students’ parents, guardians and/or siblings may range from information sharing to counseling,
- c. Consultation with faculty and administration within the school,

All other service(s), not specifically listed, must have Macon County Mental Health Board approval.

Documentation: All student services, direct and indirect, will have accompanying documentation that will, at a minimum, include:

1. Student demographic information
2. Type of Service
3. Reason for service
4. Service date
5. Service Start & End time
6. Brief description of the service provided
7. Staff providing service

Vouchering Procedures: Decatur Public Schools shall complete the vouchering process through the on-line billing system, monthly, with required documentation uploaded through the same method, in accordance with the Service Delivery and Payment Plan (SDPP).

Decatur Public Schools will upload two service level reports (in excel), which will show all services provided to students and all administrative services respectively. The Mental Health Board will provide the template for these reports.

All Vouchers must be submitted within 60 days of the vouchering period to ensure payment

No vouchers will be approved without the required documentation.

Monitoring Procedures: The Macon County Mental Health Board expects that the provider accepts and recognizes that it has the responsibility to comply and to provide the deliverables according to the parameters of this contract. Board staff will monitor aspects of this contract to ensure compliance but primary responsibility for contract compliance lies with the provider. Board staff will monitor to ensure that the provider is documenting the requisite information as well as providing eligible services to eligible service recipients. Board staff will review documentation, service recipients' records and may observe the provision of services.

A monitoring visit shall include, but is not limited to, the following:

- a. Interviews with appropriate school officials including principal and teachers.
- b. Interviews with the intervention coordinators.
- c. Comparing service logs and other relevant information with amounts billed to the Board.
- d. Review any other documents that will help with the monitoring process.
- e. The Board may ask individuals to complete and return a questionnaire.

Student Intervention Services (Admin)

Service Description: A service unit is one hour of staff time providing Direct or Indirect services to Decatur Public School District students or completing administrative tasks essential to the operation of this program (See eligible services under Eligibility Parameters).

Unit Rate:

The unit rate is \$42.30 per staff hour.

Eligibility Parameters: Services:

1. Administrative Services (limited to 25% of the total contract)
 - a. Collect, maintain and submit data records to identify and monitor students
 - b. Maintain confidential program records and files

All other service(s), not specifically listed, must have Macon County Mental Health Board approval.

Documentation: All Administrative services will have accompanying documentation that will, at a minimum, include:

1. Type of Service
2. Reason for service
3. Service date

4. Service Start & End time
5. Brief description of the service provided
6. Staff providing service

Vouchering Procedures: Decatur Public Schools shall complete the vouchering process through the on-line billing system, monthly, with required documentation uploaded through the same method, in accordance with the Service Delivery and Payment Plan (SDPP).

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A monitoring visit shall include, but is not limited to, the following:

- a. Interviews with appropriate school officials including principal and teachers.
- b. Interviews with the intervention coordinators.
- c. Comparing service logs and other relevant information with amounts billed to the Board.
- d. Review any other documents that will help with the monitoring process.
- e. The Board may ask individuals to complete and return a questionnaire.



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Contract Agreement between Decatur Public School District 61 and Bushue HR, Inc.
Initiated By: Deanne Hillman, Director of Human Resources, Dr. Todd Covault, Chief Operational Officer, and Dr. Paul Fregeau, Superintendent	Attachments: Contract Agreement between Decatur Public School District 61 and Bushue HR, Inc.
Reviewed By: Dr. Paul Fregeau, Superintendent	

BACKGROUND INFORMATION:

The District as well as other parts of the organization has researched how to provide additional support for the processes and procedures in Human Resources. The additional support is deemed necessary to help manage the continued risk and compliance challenges as Illinois continues to implement and/or change new and/or update laws and regulations for school districts.

CURRENT CONSIDERATIONS:

The Administration is recommending Bushue HR, Inc. Bushue's program will assist with human resources, safety, and insurance consulting (property and casualty and health insurance) services on a three-year retainer basis.

FINANCIAL CONSIDERATIONS:

If Board approved, the pay cycle for the services of the three-year retainer agreement will be as follows:

- November 01, 2018 – October 31, 2019: \$1,500 per month (annually \$18,000.00)
- November 01, 2019 – October 31, 2020: \$1,550 per month (annually \$18,600.00)
- November 01, 2020 – October 31, 2021: \$1,600 per month (annually \$19,200)

Bushue HR, Inc. will invoice the District on an annual basis.

STAFF RECOMMENDATION:

The Administration respectfully requests that the Board of Education approve the Three-Year Retainer Contract Agreement between Decatur Public School District 61 and Bushue HR, Inc. as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

Bushue HR, Inc.

Bushue HR, Inc. **Phone:** (217) 342-3046
P.O. Box 89 **Fax:** (217) 342-5673
Effingham, IL 62401 **Email:** info@bushuehr.com

*An Outsourced Risk Management Company Focusing on Human Resources, Insurance,
Background Screening and Fingerprinting*

October 17, 2018

Attn: Dr. Paul Fregeau
Decatur Public Schools 61
101 W. Cerro Gordo Street
Decatur, IL 62523

Dear Dr. Fregeau:

Agreement

Agreement made October 23, 2018, between Decatur Public Schools 61, with principal offices at 101 W. Cerro Gordo Street, Decatur, IL 62523, hereinafter called "Client" and Bushue HR, Inc. with principal offices at P.O. Box 89, Effingham, IL 62401 hereinafter called "Consultant."

1. Services:

Consultant, as an independent contractor, agrees to provide, during the term of this agreement, the following services:

- **Bushue HR, Inc. agrees to provide Human Resource, Safety, & Insurance Consulting on a retainer basis.**
- **This consulting engagement may consist of participation in meetings, phone, e-mail, or fax as necessary. A complete breakdown of activities to be completed for the above services shall be developed with administration.**

2. Compensation:

- The Client shall pay the rate of \$1,500 Per Month (Annually - \$18,000) for the period beginning November 1, 2018, and ending October 31, 2019; \$1,550 Per Month (Annually - \$18,600) for the period beginning November 1, 2019, and ending October 31, 2020; \$1,600 Per Month (Annually - \$19,200) for the period beginning November 1, 2020, and ending October 31, 2021.

3. Payment Terms:

- Consultant will invoice Client on an annual basis.
- A late payment fee of 5% of the amount due will be charged for any payment after its due date.

4. Term:

The initial term of this Agreement shall commence on the 1st day of November 2018, and end on or prior to the last day of October 2021, provided however that all services can be performed during this time. This agreement may be extended beyond the initial term or any extension term only by the written agreement of both parties.

Bushue HR, Inc.

Bushue HR, Inc.

P.O. Box 89

Effingham, IL 62401

Phone: (217) 342-3046

Fax: (217) 342-5673

Email: info@bushuehr.com

An Outsourced Risk Management Company Focusing on Human Resources, Insurance, Background Screening and Fingerprinting

5. Designation of Duties:

Consultant shall receive his requests for services to be performed from:

- Dr. Paul Fregeau, Superintendent or
- Decatur Public Schools 61 School Board

6. Reimbursable Expenses:

The following expenses will be billed to client in addition to compensation:

- Mailing, printing, advertising and reproduction or other expenses resulting directly from performance of services in the Agreement.

7. Indemnification: Limitation of Liability:

Client agrees that any and all loss, liability, demand, suit, expense, or cause of action arising out of consultant's acts or omissions during the performance of the services identified herein shall be limited to a sum equal to the amount paid by client to consultant in connection herewith. Consultant shall not be responsible for any fees, penalties, or fines client receives from Federal, State, or local governmental entities.

8. Attorney Fees:

In the event that a lawsuit is filed by consultant for the collection of any amount due consultant hereunder, the non-prevailing party shall pay the prevailing party's costs and expenses of such suit, including but not limited to reasonable attorney fees.

9. Non-Solicitation of Employees:

During the term of the Agreement and for three (3) years thereafter, the Client and Consultant mutually agree not to recruit, solicit or hire any employee of the other without written permission.

IN WITNESS WHEREOF, the parties have signed this Agreement:

Consultant _____ Date _____

Client(s) _____ Date _____



Board of Education Decatur Public School District #61

Date: October 23, 2018	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 17, 2018
Board Date: October 23, 2018
Re: Personnel Action

EMPLOYMENT RECOMMENDATIONS

TEACHERS:

Name	Position	Effective Date
April Bacon	Grade 5, Stevenson	October 22, 2018
Kristina Donley	Grade 3, Harris	October 22, 2018

TEACHING ASSISTANTS:

Name	Position	Effective Date
Arianna Guerrero	Hardship Teaching Assistant, Oak Grove, 6 hours per day	October 22, 2018

ADMINISTRATIVE SUPPORT:

Name	Position	Effective Date
Dylan Ackley	Educational Media Support 1, IT	November 1, 2018

OUTREACH PERSONNEL:

Name	Position	Effective Date
Patricia Spates	Job Coach, Macon Piatt Special Ed	October 22, 2018

SCHEDULE B:

Name	Position	Effective Date
Peter Brown	Elementary Girls Basketball Coach, Stevenson	October 8, 2018
Corinthian Carson	Elementary Boys Basketball Coach, Parsons	October 8, 2018
Trevor Dupont	Elementary Boys Basketball Coach, Dennis	October 8, 2018
Alisa Jenkins	Elementary Boys Basketball Coach, Baum	October 8, 2018
Charles Jones	Elementary Boys Basketball Coach, Johns Hill	October 8, 2018
Vanessa Kelson	School Behavioral Support Coach, Muffley	August 13, 2018

Ryan Morgan	Freshman/Sophomore Class Advisor, Eisenhower	October 1, 2018
Tenia Singleton	Elementary Girls Basketball Coach, Dennis	October 8, 2018
Erik Taylor	High School Vocal Schedule B, MacArthur	September 19, 2018
Chantale Walker	Middle School Cheerleading Coach, Dennis	October 15, 2018
Arthur Young	Freshman Boys Basketball Coach, MacArthur	November 5, 2018

TRANSFERS

TEACHERS:

Name	Position	Effective Date
Doug Sprague	From Physical Education, South Shores to .67 FTE Physical Education, South Shores	August 15, 2018

TEMPORARY ASSIGNMENT OF RETIRED TEACHERS (not to constitute continuous contractual employment)

TEACHERS:

Name	Position	Effective Date
Linda Kuhns	From .5 FTE Cross Categorical, Durfee to Cross Categorical, Durfee/South Shores	October 15, 2018
Debra Veon	From Social Worker, Stevenson to Social Worker, French Academy	October 3, 2018
Vicki Wise	From .5 FTE Cross Categorical, Durfee to Cross Categorical, Durfee/South Shores	October 15, 2018

SCHEDULE B:

Name	Position	Effective Date
Adrian Murphy	From Elementary Boys Basketball Coach, Dennis to Middle School Boys Basketball Coach, Dennis	October 15, 2018

CUSTODIAN:

Name	Position	Effective Date
Charles Robinson	From 2nd Shift Custodian, Keil/Macon Piatt Special Education/B&G to 1st Shift Custodian, MacArthur	October 22, 2018

RESIGNATIONS**TEACHER:**

Name	Position	Effective Date
Courtney Kerley	Grade 3, Harris	October 26, 2018

TEACHING ASSISTANTS:

Name	Position	Effective Date
Corey Anderson	Behavior Specialist Assistant, Macon Piatt	October 30, 2018
Ferlaxanes Carson	Special Education Teaching Assistant, French Academy	October 5, 2018

SCHEDULE B:

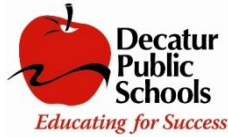
Name	Position	Effective Date
Joe Caputo	Middle School Cross Country Coach, Thomas Jefferson	October 15, 2018
Trevor Dupont	Elementary Boys Basketball Coach, Durfee	October 8, 2018
Joshua Fazekas	PBIS Behavior Coordinator, South Shores	October 17, 2018
Shumyria Neal	Elementary Girls Basketball Coach, Durfee	October 4, 2018
Brooke Oliver	Middle School Volleyball Coach, Dennis	October 3, 2018

COMPENSATION RECOMMENDATIONS:

- The following staff members should be compensated for participating in Phoenix Building Professional Development on October 2, 4 & 9, 2018 at Phoenix:

Sara Davis	\$100.00	Beverly Storer	\$100.00
Clara Oldham	\$50.00	Michael Turner	\$100.00
Michelle Houchins	\$100.00		
- The following staff members should be compensated for participating in Fastbridge HS Special Ed Training on October 3, 2018 at PDI:

Libby Kirkland	\$33.34	Nikki Torbert	\$33.34
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Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Decatur Public School District 61 FY18 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: <ul style="list-style-type: none">• DPS 61 FY18 Financial Statements• 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 (FY17) 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 (FY18) 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 FY18 audit include:

- For each \$1.00 of revenue brought into the District, the District expended \$1.065. This is more than FY17 when the District expended \$1.005 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 21.9%. In FY17, the District ended the fiscal year with a fund balance of 28.6%.
- Although the State encourages Districts to have 180 days of cash on hand, the District ended the fiscal year with 91.64 days of cash on hand. In FY17, the District ended the fiscal year with 118.91 days of cash on hand.
- The District has 100% of its authority remaining for short-term borrowing.
- Long-Term Debt Margin Remaining – The District received 1 point but should have received 4 points. Debt issued that is paid from the sales tax referendum should not be included in this calculation.
- The District preliminarily received a Financial Warning designation on the ISBE financial profile with a score of 2.90 out of 4 points possible. This is a decrease from the rating of 3.25 in the prior year. This change is primarily due to not receiving taxes early.
- The per capita tuition charge of \$10,061 decreased from the prior year (FY17 \$10,202); operating expense per pupil \$13,061 is up over prior year (FY17 \$12,238).

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 2018 Audit for Decatur Public School District 61 as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

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KD / 10/18/18

Decatur School District No. 61
Decatur, Illinois

Independent Auditor's Reports and Financial Statements
As of and for the Year Ended June 30, 2018



Decatur School District No. 61
June 30, 2018
Tentative Draft — Subject to Revisions

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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, 2018, 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, 2018.

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

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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, 2018, 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, 2018 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, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, including the schedule of expenditures of federal awards required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the management discussion and analysis, page 6, and the statement of per capita cost and reimbursable cost for tuition, page 96, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

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standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The management discussion and analysis, page 6, and the statement of per capita cost and reimbursable cost for tuition, page 96, under supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 18, 2018 on our consideration of Decatur School District No. 61's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Decatur School District No. 61's internal control over financial reporting and compliance.

Decatur, Illinois
October 18, 2018

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the 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, 2018 and the related notes to the financial statements, which collectively comprise its basic financial statements, and have issued our report thereon dated October 18, 2018, 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, 2018, 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.

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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*.

We also noted certain matters that we reported to management of the District in a separate letter dated October 18, 2018.

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.

Decatur, Illinois
October 18, 2018

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2018
(Unaudited)
Tentative Draft — Subject to Revisions

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, 2018, on a modified cash basis, and should be read in conjunction with the audited financial statements.

Financial Highlights

Total net position of the District decreased from \$78.9 million in fiscal year 2017 to \$71.0 million in fiscal 2018, a decline of \$7.9 million or 10.0 percent.

Governmental activities, general revenues accounted for \$82.4 million in revenue or 79.25 percent of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$21.6 million or 20.75 percent of total revenues of \$104.0 million.

The District had \$111.8 million in expenses related to government activities. However, only \$21.6 million of these expenses were offset by program specific charges and grants.

The District issued \$2.204 million in Working Cash Bonds which are due in two annual installments in fiscal years 2019 and 2020. The District continued to pay down its long-term debt retiring \$3.72 million of bond.

The District transferred \$2.7 million of working cash to the capital projects fund to support the air conditioning expenses throughout the District.

The District is in "financial warning" status with the Illinois State Board of Education. In prior years, the District's revenues were overstated due to the early receipt and recording of property taxes.

The District continues its one-to-one initiative for student computers. The District made the last payment on its current computer lease while committing to a new four-year computer lease at the high schools beginning in fiscal year 2019.

Due to current market conditions, interest income increased 160%. However, this is still a nominal portion of the revenue stream.

Support from the State as measured in its new formula, evidence-based funding increased \$2.7 million over the prior distribution formula of general state aid. 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

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2018
(Unaudited)
Tentative Draft — Subject to Revisions

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.

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, 2018
(Unaudited)
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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, 2018
(Unaudited)
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THE DISTRICT AS A WHOLE

The District's combined net position was lower on June 30, 2018, than it was the year before, decreasing 10.0 percent to \$71,060,376. Of these amounts, \$4,822,444 (2018) and \$14,154,780, (2017) 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	
	2018	2017
Assets		
Current assets	\$ 37,053,081	\$ 45,328,542
Capital assets	<u>120,283,427</u>	<u>120,961,634</u>
Total assets	<u>157,336,508</u>	<u>166,290,176</u>
Deferred Outflows of Resources	<u>—</u>	<u>20,366</u>
Liabilities		
Current liabilities	8,746,383	8,256,313
Long-term liabilities	<u>77,529,749</u>	<u>79,161,318</u>
Total liabilities	<u>86,276,132</u>	<u>87,417,631</u>
Net position		
Net investment in capital assets	50,693,678	49,135,316
Restricted	15,544,254	15,602,815
Unrestricted	<u>4,822,444</u>	<u>14,154,780</u>
Total net position	<u>\$ 71,060,376</u>	<u>\$ 78,892,911</u>

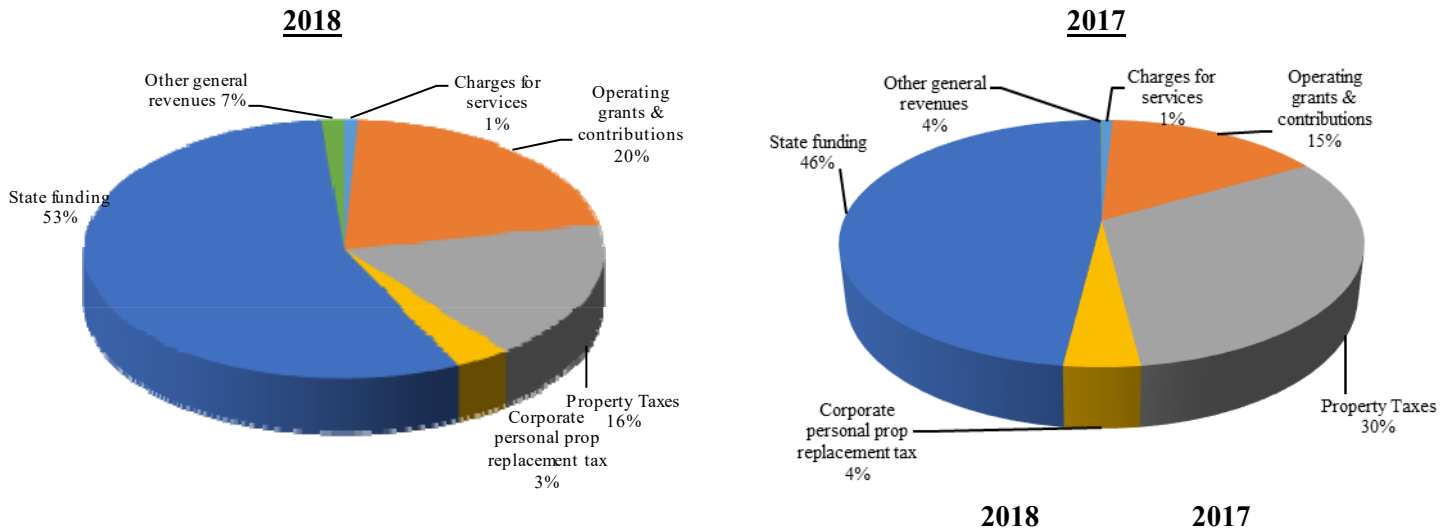
The District's combined net position was lower on June 30, 2018, than it was the year before, decreasing 10.0 percent to \$71.0 million.

Decatur School District No. 61
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2018
(Unaudited)

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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

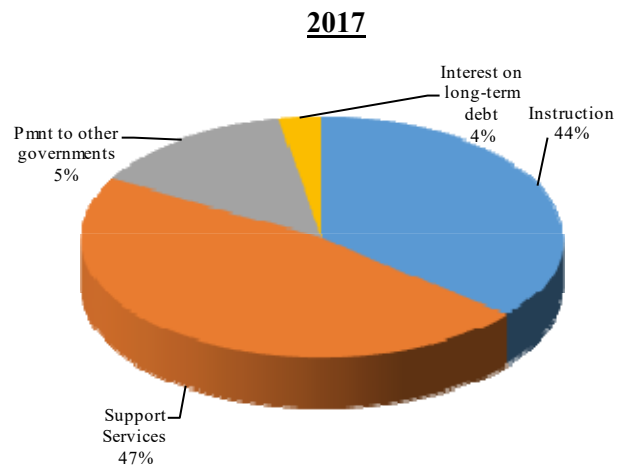
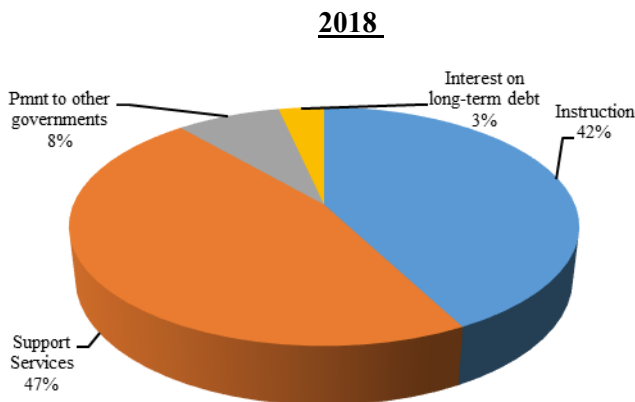
	2018	2017
Charges for services	\$ 896,927	\$ 821,329
Operating grants and contributions	20,676,766	16,248,452
Property taxes	16,969,915	32,093,729
Corporate personal property replacement tax	3,380,179	4,039,653
School facility occupation tax proceeds	5,214,352	5,172,174
Investment income	469,029	179,710
General state aid	55,043,212	49,114,730
Other general revenues	<u>1,323,078</u>	<u>(84,431)</u>
	<u>\$ 103,973,458</u>	<u>\$ 107,585,346</u>

State funding (Evidence Based Funding, transportation, orphanage tuition, et al) accounted for the largest portion of the District's revenues, contributing 52.94 percent with property taxes accounting for 16.32 percent for 2018. The remainder of revenues came from federal grants and other sources. The total cost of all the District's programs for 2018 was \$111,805,993, primarily relating to instruction, tuition, caring for the students (e.g. school psychologists, improvement of instruction, social workers) and student transportation.

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Table 2 – Continued

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



Functions/Program Expenses:

Instruction
 Support Services:
 Pupils
 Instructional staff
 General administration
 School administration
 Business
 Central
 Other
 Community services
 Payments to other governments
 Debt service:
 Interest on long-term debt
 Other debt service
 Total expenses

	<u>2018</u>	<u>2017</u>
Instruction	\$ 46,609,453	\$ 45,708,238
Support Services:		
Pupils	4,866,555	4,652,053
Instructional staff	4,596,770	4,403,346
General administration	4,966,046	4,096,743
School administration	6,257,192	5,961,446
Business	25,528,581	24,728,450
Central	4,640,787	5,089,663
Other	97,639	118,636
Community services	1,765,126	1,643,501
Payments to other governments	8,666,181	5,435,242
Debt service:		
Interest on long-term debt	3,783,657	3,901,693
Other debt service	28,006	3,806
Total expenses	<u>111,805,993</u>	<u>105,742,817</u>
Increase (decrease) in net position	\$ <u>(7,832,535)</u>	\$ <u>1,842,529</u>

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Governmental Activities

As reported in the Statement of Activities on page 19, the cost of all governmental activities this year was \$111,805,993. However, the amount that the District financed for these activities was \$90,232,300; some costs were paid by those who benefited from the programs (\$896,927) or by other governments and organizations who subsidized certain programs with grants and contributions (\$20,676,766). The "public benefit" portion of governmental activities was paid with \$16,969,915 in real estate taxes, \$3,380,179 through corporate personal property replacement tax, \$5,214,352 in school facility occupation tax, \$55,043,212 in state aid, and \$1,792,107 in investment income and other general revenues deriving a fund position change of (\$7,832,535).

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, 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>

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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.

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For the Year Ended June 30, 2017

	Governmental Activities	
	Total Cost of Services	Net Cost of Services
Instruction	\$ 45,708,238	\$ 38,649,517
Support services		
Pupils	4,652,053	4,276,528
Instructional staff	4,403,346	2,565,692
General administration	4,096,743	3,709,239
School administration	5,961,446	5,885,018
Business	24,728,450	19,086,075
Central	5,089,663	4,865,454
Other	118,636	83,857
Community services	1,643,501	246,507
Payments to other governments	5,435,242	5,399,650
Debt service	<u>3,905,499</u>	<u>3,905,499</u>
	<u>\$ 105,742,817</u>	<u>\$ 88,673,036</u>

For Fiscal Year 17, the District projected a decrease in net position of \$372,962 in the General Fund.

- Total revenues were \$7,466,205 less than budgeted and total expenditures were \$7,708,557 less than budgeted.
 - On-behalf TRS receipts and disbursements were \$4,143,776 less than budgeted.
 - The District received \$2.55 million less Federal and State grants monies than budgeted.
 - The District budgeted for but did not receive any direct E-rate monies from fiscal year 2017.
 - The District overbudgeted \$547,714 for benefits and non-capitalized equipment in the instructional programs.
 - Support services – instructional staff underspent \$803,332 on salaries, benefits, purchased services and non-capitalized equipment.
 - Business services was underspent \$226,532 in supplies and materials.
 - Payments to other governmental units for tuition was \$285,503 less than budgeted.

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- Worker's and unemployment compensations were both less than budgeted, \$357,580 and \$120,387, respectively.

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, its governmental funds reported combined fund balances of \$32,125,698; a decrease of \$8,666,531 over prior year's ending fund balances of \$40,792,229.

The General Fund, which includes the Educational Fund, Operations and Maintenance Fund, Working Cash Fund, and Tort Immunity/Judgment Fund decreased in fund balance by \$7,982,452 for the year ended June 30, 2018.

The Transportation Fund balance had a modest increase of \$597,150.

The Debt Service Fund balance decreased from \$2,016,514 at June 30, 2017 to \$906,083 at June 30, 2018.

The Illinois Municipal Retirement Fund (IMRF); which includes IMRF, FICA and Medicare; balance decreased \$1,864,140 from the prior year.

The Capital Projects Fund balance increased by \$1,987,998 to \$3,088,535. An increase was anticipated in the budget due to the transfer of Working Cash.

The Fire Prevention and Safety Fund balance decreased by \$294,656 to \$3,340,258. This was anticipated due to planning projects utilizing Life Safety bonds.

General Fund Budgetary Highlights

The District adopted a General Fund budget for fiscal year 2018 in September 2017. The General Fund budget reflected total revenues of \$115,482,257 and total expenditures of \$115,899,472. Actual General Fund revenues for fiscal year 2018, including the on-behalf payments that the State of Illinois contributes to the Teacher Retirement System and an increase in the Worker's Compensation Reserve Fund balance, were \$93,928,932 and expenditures were \$101,911,384. 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 allows students to gain up to a year's worth of college experience before enrolling in a post-secondary education program.

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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the District had \$190,560,161 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 \$2,406,686, or 1.3 percent from prior year. Total depreciation for the year was \$3,230,908.

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

	Governmental Activities	
	2018	2017
Land	\$ 1,979,076	\$ 1,979,076
Buildings and improvements	114,968,615	115,417,021
Land improvements	173,767	24,085
Furniture and equipment	<u>3,161,969</u>	<u>3,541,452</u>
Totals	<u>\$ 120,283,427</u>	<u>\$ 120,961,634</u>

Greater details regarding capital assets are found in Note 5 on page 43 of this report.

Debt

At the end of this year, the District had \$81.259 million in bonds outstanding versus \$82.775 million in the prior year, a decrease of 1.83 percent. Outstanding bonds consist of:

General Obligation Bonds	\$ 80,885,667
Life Safety Bonds	<u>373,333</u>
	<u>\$ 81,259,000</u>

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 \$11.76 million is substantially below the \$95.36 million statutorily imposed limit.

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

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ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Elected and appointed officials considered many factors when setting the District's 2018-19 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 teachers or maintenance unions.
- The District has experienced a modest decline in student enrollment the past few years.

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, 2018
Tentative Draft — Subject to Revisions

		Component Units	
	Governmental Activities – Modified Cash Basis	Macon-Piatt Special Education District – Modified Cash Basis	Decatur Public Schools Foundation
Assets			
Cash	\$ 4,598,817	\$ —	\$ 160,269
Cash-temporarily restricted	—	—	1,630,150
Interest-bearing time deposits – temporarily restricted	—	—	15,243
Investments	32,351,292	3,875,617	603,106
Investments – temporarily restricted	—	—	58,805
Contributions receivable	—	—	37,688
Other receivables	67	—	8,531
Prepaid insurance	—	—	1,476
Inventory, at moving-average cost	102,905	—	—
Capital assets, net of accumulated depreciation of \$70,276,734 and \$2,309,408	<u>120,283,427</u>	<u>65,731</u>	<u>—</u>
Total assets	<u>157,336,508</u>	<u>3,941,348</u>	<u>2,515,268</u>
Liabilities			
General obligation bonds payable			
Due within one year	3,819,000	—	—
Due in more than one year	77,440,000	—	—
Bond premium, net of amortization of \$81,464	89,749	—	—
Payroll deductions payable	4,927,383	—	—
Accounts payable	—	—	21,214
Other	<u>—</u>	<u>—</u>	<u>34,252</u>
Total liabilities	<u>86,276,132</u>	<u>—</u>	<u>55,466</u>
Net Position			
Net investment in capital assets	50,693,678	65,731	—
Restricted	15,544,254	1,638,521	1,704,198
Unrestricted	<u>4,822,444</u>	<u>2,237,096</u>	<u>755,604</u>
Total net position	<u>\$ 71,060,376</u>	<u>\$ 3,941,348</u>	<u>\$ 2,459,802</u>

Decatur School District No. 61
Statement of Activities
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

		<u>Program Revenues</u>	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions
Governmental Activities – Modified Cash Basis			
Instruction	\$ 46,609,453	\$ 329,751	\$ 7,559,917
Supporting services			
Pupils	4,866,555	—	521,821
Instructional staff	4,596,770	—	2,321,088
General administration	4,966,046	—	433,875
School administration	6,257,192	—	63,451
Business	25,528,581	567,176	5,875,595
Central	4,640,787	—	305,734
Other	97,639	—	1,765,173
Community services	1,765,126	—	1,715,238
Payments to other governments	8,666,181	—	114,874
Debt service			
Interest on long-term debt	3,783,657	—	—
Other debt service	<u>28,006</u>	<u>—</u>	<u>—</u>
Total	\$ <u>111,805,993</u>	\$ <u>896,927</u>	\$ <u>20,676,766</u>
Component Units			
Macon-Piatt Special Education District – Modified Cash Basis	\$ <u>21,485,183</u>	\$ <u>12,229,200</u>	\$ <u>6,879,535</u>
Decatur Public Schools Foundation	\$ <u>703,330</u>	\$ <u>—</u>	\$ <u>2,168,069</u>

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Net (Expense) Revenue		
Component Units		
Governmental Activities Modified Cash Basis	Macon-Piatt Special Education District Modified Cash Basis	Decatur Public Schools Foundation
\$ (38,719,785)	\$ —	\$ —
(4,344,734)	—	—
(2,275,682)	—	—
(4,532,171)	—	—
(6,193,741)	—	—
(19,085,810)	—	—
(4,335,053)	—	—
1,667,534	—	—
(49,888)	—	—
(8,551,307)	—	—
(3,783,657)	—	—
<u>(28,006)</u>	<u>—</u>	<u>—</u>
\$ <u>(90,232,300)</u>	\$ <u>—</u>	\$ <u>—</u>
 \$ <u>—</u>	 \$ <u>(2,376,448)</u>	 \$ <u>—</u>
\$ <u>—</u>	\$ <u>—</u>	\$ <u>1,464,739</u>

(continued)

Decatur School District No. 61
Statement of Activities
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	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)	\$ (90,232,300)	\$ (2,376,448)	\$ 1,464,739
General Revenues			
Taxes			
Property taxes levied for general purpose	16,969,915	—	—
Corporate personal property replacement taxes	3,380,179	—	—
School Facility Occupation Tax Proceeds	5,214,352	—	—
Investment income	469,029	43,577	72,404
State aid	55,043,212	2,800,569	—
Miscellaneous	<u>1,323,078</u>	<u>84,041</u>	<u>—</u>
Change in Net Position	<u>(7,832,535)</u>	<u>551,739</u>	<u>1,537,143</u>
Net Position, July 1, 2017	<u>78,892,911</u>	<u>3,389,609</u>	<u>922,659</u>
Net Position, June 30, 2018	<u>\$ 71,060,376</u>	<u>\$ 3,941,348</u>	<u>\$ 2,459,802</u>

Decatur School District No. 61
Statement of Assets, Liabilities and Fund Balances
Governmental Funds
Modified Cash Basis
June 30, 2018
Tentative Draft — Subject to Revisions

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 2,658,830	\$ 1,939,987	\$ 4,598,817
Investments	21,554,023	10,797,269	32,351,292
Inventories, at moving-average cost	102,905	—	102,905
Other	<u>67</u>	<u>—</u>	<u>67</u>
Total assets	<u>\$ 24,315,825</u>	<u>\$ 12,737,256</u>	<u>\$ 37,053,081</u>
Liabilities			
Payroll deductions payable	\$ 4,927,383	\$ —	\$ 4,927,383
Other	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>4,927,383</u>	<u>—</u>	<u>4,927,383</u>
Fund Balances			
Nonspendable	102,905	—	102,905
Restricted	2,810,889	12,733,365	15,544,254
Committed	2,459,568	3,891	2,463,459
Unassigned	<u>14,015,080</u>	<u>—</u>	<u>14,015,080</u>
Total fund balances	<u>19,388,442</u>	<u>12,737,256</u>	<u>32,125,698</u>
Total liabilities and fund balances	<u>\$ 24,315,825</u>	<u>\$ 12,737,256</u>	<u>\$ 37,053,081</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, 2018
Tentative Draft — Subject to Revisions

Total fund balances for governmental funds	\$ 32,125,698
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	120,283,427
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	(81,259,000)
Premiums on bonds payable are not included in the individual funds, but are included in the governmental activities, net of amortization of \$81,464	<u>(89,749)</u>
Total net position – governmental activities	\$ <u>71,060,376</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, 2018
Tentative Draft — Subject to Revisions

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenue Received			
Taxes	\$ 12,594,415	\$ 4,375,500	\$ 16,969,915
Corporate personal property replacement taxes	3,097,436	282,743	3,380,179
School facility occupation tax proceeds	—	5,214,352	5,214,352
Earnings on investments	344,993	124,036	469,029
Tuition	39,816	—	39,816
Food services	82,640	—	82,640
Pupil activities, including athletics	95,569	—	95,569
Textbook fees	116,214	—	116,214
State grants	52,416,055	5,968,531	58,384,586
Federal grants	16,333,575	126,979	16,460,554
Other	1,887,911	292,075	2,179,986
On-behalf receipts	4,042,308	—	4,042,308
	<u>91,050,932</u>	<u>16,384,216</u>	<u>107,435,148</u>
Expenditures Disbursed			
Instruction			
Regular programs	27,530,401	341,001	27,871,402
Tuition payments to charter schools	3,096,352	—	3,096,352
Pre-kindergarten programs	1,899,306	119,633	2,018,939
Special Ed programs	5,814,497	659,539	6,474,036
Remedial and supplemental programs K-12	4,963,451	292,231	5,255,682
Adult continuing education programs	12	—	12
Interscholastic programs	1,058,888	52,935	1,111,823
Summer school programs	49,692	707	50,399
Driver's education programs	125,172	1,689	126,861
Bilingual programs	246,959	2,198	249,157
Truant alternative and optional programs	279,300	11,523	290,823
	<u>45,064,030</u>	<u>1,481,456</u>	<u>46,545,486</u>
Supporting services (including capital outlays of \$2,602,824)			
Pupils	4,584,037	278,239	4,862,276
Instructional staff	4,179,951	238,535	4,418,486
General administration	4,793,217	171,138	4,964,355
School administration	5,940,330	315,667	6,255,997
Business administration	16,040,953	9,381,314	25,422,267
Central	4,163,090	211,117	4,374,207
Other	94,918	923	95,841
	<u>39,796,496</u>	<u>10,596,933</u>	<u>50,393,429</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, 2018
Tentative Draft — Subject to Revisions

(Continued)

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Community Services	\$ 1,573,310	\$ 187,840	\$ 1,761,150
Payments to Other Governmental Units	8,666,181	—	8,666,181
Debt Service	—	7,527,866	7,527,866
On-behalf Disbursements	<u>4,042,308</u>	<u>—</u>	<u>4,042,308</u>
	<u>99,142,325</u>	<u>19,794,095</u>	<u>118,936,420</u>
Deficiency of Revenue Received Under Expenditures Disbursed	<u>(8,091,393)</u>	<u>(3,409,879)</u>	<u>(11,501,272)</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	1,700	—	1,700
Proceeds from sale of supplies	6,757	—	6,757
Principal on bonds sold	2,178,200	25,800	2,204,000
Transfer from Working Cash Fund	—	2,700,000	2,700,000
Transfer to Operations and Maintenance Fund	(69,059)	—	(69,059)
Transfer from Tort Immunity/Judgment Fund	69,059	—	69,059
Transfer to Capital Projects Fund	(2,700,000)	—	(2,700,000)
Increase in worker's compensation reserve	<u>622,284</u>	<u>—</u>	<u>622,284</u>
	<u>108,941</u>	<u>2,725,800</u>	<u>2,834,741</u>
Deficiency of Revenue Received and Other Financing Sources Under Expenditures Disbursed and Other Financing Uses	(7,982,452)	(684,079)	(8,666,531)
Fund Balances, Beginning of Year	<u>27,370,894</u>	<u>13,421,335</u>	<u>40,792,229</u>
Fund Balances, End of Year	<u>\$ 19,388,442</u>	<u>\$ 12,737,256</u>	<u>\$ 32,125,698</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, 2018
Tentative Draft — Subject to Revisions

Net change in fund balances — total governmental funds \$ (8,666,531)

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 (\$3,230,908) exceeded capital outlays expense (\$2,602,824) in the current period. (628,084)

In the statement of activities, only the loss on the disposal of fixed assets is reported, whereas in the governmental funds, the disposal of assets are not reflected. This is the amount by which disposals of capital outlays (\$196,138) exceeded accumulated depreciation (\$146,015) in the current period. (50,123)

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. 1,516,000

Premiums received on bonds issued provide current financial resources to governmental funds, but are capitalized in the Statement of Net Position. The following premiums were capitalized, net of annual amortization during the year.

Premium amortization 16,569

Deferred charges on refunding are expended in the governmental funds when paid, but capitalized in the Statement of Net Position. The following deferred charges were capitalized, net of annual amortization during the year.

Deferred charges on refunding amortization (20,366)

Change in net position of governmental activities **\$ (7,832,535)**

Decatur School District No. 61

Statement of Fiduciary Net Position

Modified Cash Basis

Fiduciary Funds

June 30, 2018

Tentative Draft — Subject to Revisions

	Total Fiduciary Funds
<hr/>	
Assets	
Cash	\$ 68,722
Investments	<u>462,202</u>
Total assets	<u>\$ 530,924</u>
Liability	
Due to organizations	<u>\$ 530,924</u>

Decatur School District No. 61

Notes to Financial Statements

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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, 2018, the District provided tuition of \$8,129,291.

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

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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.

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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 and a reconciliation of how these balances are reported.

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Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

The District purchases certain inventories of goods that are stored at a warehouse facility until needed at individual schools. At June 30, 2018, inventories totaling \$102,905 were on hand. This balance is included in the financial statements 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. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

3. State Grants

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

4. Federal Grants

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

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5. Social Security

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

6. School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax are accounted for in the Debt Service Fund and Capital Projects Fund. At June 30, 2018, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,005,763. This amount is included in the Debt Service and Capital Projects Funds 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, \$866,373, 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, 2018, accident claims of \$652,600 were paid with \$1,445,576 of actuarially-determined incurred but not reported claims. At June 30, 2018, \$1,445,576 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims.

Committed Fund Balance

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

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

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

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

The District has a lease through 2022 for one-to-one classroom technology. At June 30, 2018, the total obligation under the agreement amounted to \$1,262,648. This balance 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, 2018.

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.

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Notes to Financial Statements

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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.

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Notes to Financial Statements
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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 26, 2017.

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

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, 2018, the District's and Foundation's cash accounts exceeded federally insured limits by approximately \$3,328,000 and \$1,563,000, respectively.

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Notes to Financial Statements

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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.

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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

For the Foundation, gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net position. Gifts received with a donor stipulation that limits their use are reported as temporarily restricted revenue and net position. When a donor stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as unrestricted revenue and net position.

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.

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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, 2018, 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, 2018 are held by the counterparties in the District's name.

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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, 2018 are as follows:

	<u>2018</u>
Statement of Net Position	
Carrying value	
Deposits	\$ 4,598,817
Investments	<u>32,351,292</u>
	<u>\$ 36,950,109</u>
Included in the following Statement of Net Position captions	
Cash	\$ 4,598,817
Investments	<u>32,351,292</u>
	<u>\$ 36,950,109</u>

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	<u>2018</u>
Statement of Fiduciary Net Position	
Carrying value	
Deposits	\$ 68,722
Investments	<u>462,202</u>
	<u>\$ 530,924</u>
Included in the following Statement of Fiduciary Net Position captions	
Cash	\$ 68,722
Investments	<u>462,202</u>
	<u>\$ 530,924</u>
Investments owned at June 30, 2018 consisted of:	
Busey Bank	\$ 476,231
Illinois School District Liquid Asset Fund Plus	<u>32,337,263</u>
	<u>\$ 32,813,494</u>

Investment Income

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

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

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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, 2018:

	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	\$ 661,558	\$ 661,558	\$ —	\$ —
Money market funds	<u>353</u>	<u>353</u>	<u>—</u>	<u>—</u>
	<u>\$ 661,911</u>	<u>\$ 661,911</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, 2018. 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 \$37,688 as of June 30, 2018, consists of unrestricted contributions due within one year. No allowance has been recorded as of June 30, 2018, as all contributions are considered fully collectible.

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Notes to Financial Statements

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Note 5: Conditional Gifts for the Foundation

The Foundation has received \$85,000 in conditional promises to give at June 30, 2018, that are not recognized in the financial statements. These conditional promises to give are based upon the annual completion of a school program for \$85,000 in 2019.

Note 6: Net Position for the Foundation

Temporarily Restricted Net Position

Temporarily restricted net position of \$1,704,198 at June 30, 2018, is available for designated school programs.

Net Position Released from Restrictions

A portion of net position was released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. Purpose restrictions accomplished in 2017 related to grant program expenses totaling \$381,009.

Note 7: 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. 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.

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

	Maximum Rate	Actual Rate		
		2017 Levy	2016 Levy	2015 Levy
Educational Fund	2.5700	2.57000	2.57000	2.57000
Operations and Maintenance Fund	.5000	.50000	.50000	.50000
Debt Service Fund	None	.44027	.43504	.30275
Transportation Fund	.2000	.20000	.20000	.20000
Illinois Municipal Retirement Fund	None	.37083	.34150	.06529
Fire Prevention and Safety Fund	.0500	.05000	.05000	.05000
Tort Immunity	None	.40520	.40025	.36519
Special Education	.0400	.04000	.04000	.04000
Social Security	None	.20533	.22772	.47943
Lease Facilities	.0500	.05000	.05000	.05000
Working Cash Fund	.0500	<u>.05000</u>	<u>.05000</u>	<u>.05000</u>
Total		<u>4.88163</u>	<u>4.86451</u>	<u>4.67266</u>

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

Note 8: 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.

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Note 9: Capital Assets

Capital asset balances and activity for the year ended June 30, 2018 were as follows:

	Balance, July 1, 2017	Additions	Deletions	Balance, June 30, 2018
Land	\$ 1,979,076	\$ —	\$ —	\$ 1,979,076
Buildings and improvements	150,282,687	1,853,618	—	152,136,305
Land improvements	2,434,990	157,905	—	2,592,895
Equipment	33,456,722	591,301	196,138	33,851,885
	186,174,399	2,602,824	196,138	188,581,085
Less accumulated depreciation	67,191,841	3,230,908	146,015	70,276,734
	118,982,558	(628,084)	50,123	118,304,351
	\$ 120,961,634	\$ (628,084)	\$ 50,123	\$ 120,283,427

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 63,967
Student activities	4,279
Instructional staff support	182,498
General administration	1,691
School administration	1,195
Business	2,704,924
Central services	266,580
Other	1,798
Community service	3,976
	<u>\$ 3,230,908</u>

Note 10: Changes in Long-Term Debt

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

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

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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.

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

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

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

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

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

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

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. \$2,240,000 is outstanding as of June 30, 2018, of which \$1,089,000 is due within one year.

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

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

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

Note 11: 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.

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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, 2017 are:

Inactive employees or beneficiaries currently receiving benefits	660
Inactive employees entitled to but not yet receiving benefits	344
Active employees	<u>560</u>
	<u>1,564</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 2017 was 11.70 percent. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

Teachers' Retirement System of the State of Illinois

Plan Description

The District 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.

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TRS issues a publically available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2017>; 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, 2019.

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.

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On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,609,402 in pension contributions from the State of Illinois.

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

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

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$2,378,570 were paid from federal and special trust funds that required employer contributions of \$240,236.

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

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, DSD No. 61 paid \$12,017 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in the excess of the normal annual allotment.

Note 12: Transportation Agreement

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

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Note 13: 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, 2018 were:

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

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

Note 14: 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 15: Loss Exposure

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

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Note 16: 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, 2018, 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. Benefit provisions are contained in the agreement between the Mt. Zion Federation of Teachers and the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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>477</u>

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

Teacher Health Insurance Security Fund

Plan Description

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

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, defines special funding situations as circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria set forth in GASB 75 and either (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a nonemployer contributing entity and the plan is deemed to have a special funding situation.

Benefits Provided

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

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

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Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.12% of salary and for every employer of a teacher to contribute an amount equal to .84% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% 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%. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$432,906 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .88 percent or \$322,845 for the year ended June 30, 2018.

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

Note 17: Significant Concentrations

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

Current Economic Conditions

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

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

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

Labor Agreement

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

Note 18: Facilities Occupation Sales Tax

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

Note 19: 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.

Tentative Draft — Subject to Revisions

Additional Audited Financial Information

Decatur School District No. 61
Combining Statement of Assets, Liabilities and Fund Balances
Major Funds
Modified Cash Basis
June 30, 2018

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	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
Assets			
Cash	\$ 503,134	\$ 73,198	\$ 1,996,195
Investments	15,195,763	2,045,082	2,398,884
Inventories-at moving-average cost	102,905	—	—
Other	<u>67</u>	<u>—</u>	<u>—</u>
Total assets	\$ <u>15,801,869</u>	\$ <u>2,118,280</u>	\$ <u>4,395,079</u>
Liabilities			
Payroll deductions payable	\$ <u>4,927,383</u>	\$ <u>—</u>	\$ <u>—</u>
	<u>4,927,383</u>	<u>—</u>	<u>—</u>
Fund Balances	<u>10,874,486</u>	<u>2,118,280</u>	<u>4,395,079</u>
Total liabilities and fund balances	\$ <u>15,801,869</u>	\$ <u>2,118,280</u>	\$ <u>4,395,079</u>

Tentative Draft — Subject to Revisions

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ 86,303	\$ 2,658,830	\$ 2,658,830
1,914,294	21,554,023	21,554,023
—	102,905	102,905
<u>—</u>	<u>67</u>	<u>67</u>
<u>\$ 2,000,597</u>	<u>\$ 24,315,825</u>	<u>\$ 24,315,825</u>
<u>\$ —</u>	<u>\$ 4,927,383</u>	<u>\$ 4,927,383</u>
<u>—</u>	<u>4,927,383</u>	<u>4,927,383</u>
<u>2,000,597</u>	<u>19,388,442</u>	<u>19,388,442</u>
<u>\$ 2,000,597</u>	<u>\$ 24,315,825</u>	<u>\$ 24,315,825</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, 2018
Tentative Draft — Subject to Revisions

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
Revenue Received			
Taxes	\$ 9,279,461	\$ 1,744,250	\$ 174,426
Corporate personal property replacement taxes	3,097,436	—	—
Earnings on investments	264,996	21,856	29,174
Tuition	39,816	—	—
Food services	82,640	—	—
District/school activity income	95,569	—	—
Textbook fees	116,214	—	—
State grants	50,621,120	1,794,935	—
Federal grants	16,333,324	251	—
Other	1,817,777	53,215	—
On-behalf receipts	<u>4,042,308</u>	<u>—</u>	<u>—</u>
	<u>85,790,661</u>	<u>3,614,507</u>	<u>203,600</u>
Expenditures Disbursed			
Instruction			
Regular programs	27,530,401	—	—
Tuition payments to charter schools	3,096,352	—	—
Pre-kindergarten programs	1,899,306	—	—
Special Ed programs	5,814,497	—	—
Remedial and supplemental programs			
K-12	4,963,451	—	—
Adult continuing education programs	12	—	—
Interscholastic programs	1,058,888	—	—
Summer school programs	49,692	—	—
Driver's education programs	125,172	—	—
Bilingual programs	246,959	—	—
Truant alternative and optional programs	<u>279,300</u>	<u>—</u>	<u>—</u>
	<u>45,064,030</u>	<u>—</u>	<u>—</u>
Supporting services			
Pupils	4,584,037	—	—
Instructional staff	4,179,951	—	—
General administration	1,872,222	—	—
School administration	5,940,330	—	—
Business	10,307,442	5,733,511	—
Central	4,163,090	—	—
Other	<u>94,918</u>	<u>—</u>	<u>—</u>
	<u>31,141,990</u>	<u>5,733,511</u>	<u>—</u>

Tentative Draft — Subject to Revisions

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ 1,396,278	\$ 12,594,415	\$ 12,594,415
—	3,097,436	3,097,436
28,967	344,993	344,993
—	39,816	39,816
—	82,640	82,640
—	95,569	95,569
—	116,214	116,214
—	52,416,055	52,416,055
—	16,333,575	16,333,575
16,919	1,887,911	1,887,911
—	<u>4,042,308</u>	<u>4,042,308</u>
<u>1,442,164</u>	<u>91,050,932</u>	<u>91,050,932</u>
—	27,530,401	27,530,401
—	3,096,352	3,096,352
—	1,899,306	1,899,306
—	5,814,497	5,814,497
—	4,963,451	4,963,451
—	12	12
—	1,058,888	1,058,888
—	49,692	49,692
—	125,172	125,172
—	246,959	246,959
—	<u>279,300</u>	<u>279,300</u>
—	<u>45,064,030</u>	<u>45,064,030</u>
—	4,584,037	4,584,037
—	4,179,951	4,179,951
2,920,995	4,793,217	4,793,217
—	5,940,330	5,940,330
—	16,040,953	16,040,953
—	4,163,090	4,163,090
—	<u>94,918</u>	<u>94,918</u>
<u>2,920,995</u>	<u>39,796,496</u>	<u>39,796,496</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, 2018
Tentative Draft — Subject to Revisions

	Educational Fund	Operations and Maintenance Fund	Working Cash Fund
(Continued)			
Community Services	\$ 1,573,310	\$ —	\$ —
Payments to Other Governmental Units	8,666,181	—	—
On-behalf Disbursements	<u>4,042,308</u>	<u>—</u>	<u>—</u>
	<u>90,487,819</u>	<u>5,733,511</u>	<u>—</u>
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	<u>(4,697,158)</u>	<u>(2,119,004)</u>	<u>203,600</u>
Other Financing Sources (Uses)			
Proceeds from sale of fixed assets	1,700	—	—
Proceeds from sale of supplies	5,904	853	—
Principal on bonds sold	—	—	2,178,200
Transfer to Operations and Maintenance Fund	—	—	—
Transfer from Tort Immunity/Judgment Fund	—	69,059	—
Transfer to Capital Projects Fund	—	—	(2,700,000)
Increase in worker's compensation reserve	<u>—</u>	<u>—</u>	<u>—</u>
	<u>7,604</u>	<u>69,912</u>	<u>(521,800)</u>
Deficiency of Revenue Received and Other Financing Sources (Uses) Under Expenditures Disbursed and Other Financing Uses	<u>(4,689,554)</u>	<u>(2,049,092)</u>	<u>(318,200)</u>
Fund Balances, Beginning of Year	<u>15,564,040</u>	<u>4,167,372</u>	<u>4,713,279</u>
Fund Balances, End of Year	<u>\$ 10,874,486</u>	<u>\$ 2,118,280</u>	<u>\$ 4,395,079</u>

Tentative Draft — Subject to Revisions

Tort Immunity/ Judgment Fund	Total General Fund	Total Major Funds
\$ —	\$ 1,573,310	\$ 1,573,310
—	8,666,181	8,666,181
<u>—</u>	<u>4,042,308</u>	<u>4,042,308</u>
<u>2,920,995</u>	<u>99,142,325</u>	<u>99,142,325</u>
<u>(1,478,831)</u>	<u>(8,091,393)</u>	<u>(8,091,393)</u>
—	1,700	1,700
—	6,757	6,757
—	2,178,200	2,178,200
(69,059)	(69,059)	(69,059)
—	69,059	69,059
—	(2,700,000)	(2,700,000)
<u>622,284</u>	<u>622,284</u>	<u>622,284</u>
<u>553,225</u>	<u>108,941</u>	<u>108,941</u>
(925,606)	(7,982,452)	(7,982,452)
<u>2,926,203</u>	<u>27,370,894</u>	<u>27,370,894</u>
<u>\$ 2,000,597</u>	<u>\$ 19,388,442</u>	<u>\$ 19,388,442</u>

Decatur School District No. 61
Combining Statement of Assets, Liabilities and Fund Balances
Other Nonmajor Governmental Funds

Modified Cash Basis

June 30, 2018

Tentative Draft — Subject to Revisions

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
Assets			
Cash	\$ 1,066,776	\$ 502,725	\$ 84,194
Investments	<u>1,769,317</u>	<u>403,358</u>	<u>2,482,093</u>
Total assets	<u>\$ 2,836,093</u>	<u>\$ 906,083</u>	<u>\$ 2,566,287</u>
Fund Balances	<u>\$ 2,836,093</u>	<u>\$ 906,083</u>	<u>\$ 2,566,287</u>

Tentative Draft — Subject to Revisions

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ 171,438	\$ 114,854	\$ 1,939,987
<u>2,917,097</u>	<u>3,225,404</u>	<u>10,797,269</u>
\$ <u>3,088,535</u>	\$ <u>3,340,258</u>	\$ <u>12,737,256</u>
\$ <u>3,088,535</u>	\$ <u>3,340,258</u>	\$ <u>12,737,256</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, 2018
Tentative Draft — Subject to Revisions

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
Revenue Received			
Taxes	\$ 697,699	\$ 1,517,643	\$ 1,985,732
Corporate personal property replacement taxes	—	—	282,743
School facility occupation tax proceeds	—	4,863,741	—
Earnings on investments	23,929	10,251	38,515
State grants	5,968,531	—	—
Federal grants	113,573	—	13,406
Other	<u>13,708</u>	<u>—</u>	<u>59,358</u>
	<u>6,817,440</u>	<u>6,391,635</u>	<u>2,379,754</u>
Expenditures Disbursed			
Instruction			
Regular programs	—	—	341,001
Pre-kindergarten programs	—	—	119,633
Special Ed programs Pre-K	—	—	659,539
Remedial and supplemental programs			
K-12	—	—	292,231
Interscholastic programs	—	—	52,935
Summer school programs	—	—	707
Driver's education programs	—	—	1,689
Bilingual programs	—	—	2,198
Truant alternative and optional programs	<u>—</u>	<u>—</u>	<u>11,523</u>
	<u>—</u>	<u>—</u>	<u>1,481,456</u>
Supporting services			
Pupils	—	—	278,239
Instructional staff	—	—	238,535
General administration	—	—	171,138
School administration	—	—	315,667
Business administration	6,220,290	—	1,358,979
Central	—	—	211,117
Other	<u>—</u>	<u>—</u>	<u>923</u>
	<u>6,220,290</u>	<u>—</u>	<u>2,574,598</u>

Tentative Draft — Subject to Revisions

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ —	\$ 174,426	\$ 4,375,500
—	—	282,743
350,611	—	5,214,352
18,069	33,272	124,036
—	—	5,968,531
—	—	126,979
<u>219,009</u>	<u>—</u>	<u>292,075</u>
<u>587,689</u>	<u>207,698</u>	<u>16,384,216</u>
—	—	341,001
—	—	119,633
—	—	659,539
—	—	292,231
—	—	52,935
—	—	707
—	—	1,689
—	—	2,198
<u>—</u>	<u>—</u>	<u>11,523</u>
<u>—</u>	<u>—</u>	<u>1,481,456</u>
—	—	278,239
—	—	238,535
—	—	171,138
—	—	315,667
1,299,691	502,354	9,381,314
—	—	211,117
<u>—</u>	<u>—</u>	<u>923</u>
<u>1,299,691</u>	<u>502,354</u>	<u>10,596,933</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, 2018
Tentative Draft — Subject to Revisions

	Transportation Fund	Debt Service Fund	Illinois Municipal Retirement Fund
(Continued)			
Community Services	\$ —	\$ —	\$ 187,840
Debt Services	<u>—</u>	<u>7,527,866</u>	<u>—</u>
	<u>6,220,290</u>	<u>7,527,866</u>	<u>4,243,894</u>
Excess (Deficiency) of Revenue Received Over (Under) Expenditures Disbursed	<u>597,150</u>	<u>(1,136,231)</u>	<u>(1,864,140)</u>
Other Financing Sources			
Principal on bonds sold	—	25,800	—
Transfer from Working Cash Fund	<u>—</u>	<u>—</u>	<u>—</u>
	<u>—</u>	<u>25,800</u>	<u>—</u>
Excess (Deficiency) of Revenue Received and Other Financing Sources Over (Under) Expenditures Disbursed	597,150	(1,110,431)	(1,864,140)
Fund Balances, Beginning of Year	<u>2,238,943</u>	<u>2,016,514</u>	<u>4,430,427</u>
Fund Balances, End of Year	<u>\$ 2,836,093</u>	<u>\$ 906,083</u>	<u>\$ 2,566,287</u>

Tentative Draft — Subject to Revisions

Capital Projects Fund	Fire Prevention and Safety Fund	Total Other Nonmajor Governmental Funds
\$ —	\$ —	\$ 187,840
<u>—</u>	<u>—</u>	<u>7,527,866</u>
<u>1,299,691</u>	<u>502,354</u>	<u>19,794,095</u>
<u>(712,002)</u>	<u>(294,656)</u>	<u>(3,409,879)</u>
<u>—</u>	<u>—</u>	<u>25,800</u>
<u>2,700,000</u>	<u>—</u>	<u>2,700,000</u>
<u>2,700,000</u>	<u>—</u>	<u>2,725,800</u>
1,987,998	(294,656)	(684,079)
<u>1,100,537</u>	<u>3,634,914</u>	<u>13,421,335</u>
<u>\$ 3,088,535</u>	<u>\$ 3,340,258</u>	<u>\$ 12,737,256</u>

Decatur School District No. 61
Combining Statement of Fiduciary Net Position
Fiduciary Funds
Modified Cash Basis
June 30, 2018

Tentative Draft — Subject to Revisions

	<u>Student Activity Funds</u>
Assets	
Cash	\$ 68,722
Investments	<u> 462,202</u>
Total assets	\$ <u> 530,924</u>
Liability	
Due to organizations	\$ <u> 530,924</u>

Decatur School District No. 61
Combining Statement of Cash Receipts
and Disbursements
Fiduciary Funds
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Cash Received	Cash Disbursed	Balance June 30, 2018
Activity Funds	\$ <u>505,914</u>	\$ <u>492,119</u>	\$ <u>467,109</u>	\$ <u>530,924</u>

Decatur School District No. 61
Educational Fund
Statement of Revenue Received and Other Financing Sources
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local Sources			
Taxes	\$ 18,416,065	\$ 9,279,461	\$ 9,136,604
Corporate personal property replacement taxes	2,793,940	3,097,436	(303,496)
Earnings on investments	42,075	264,996	(222,921)
Tuition	26,000	39,816	(13,816)
Food services	92,500	82,640	9,860
District/school activity income	127,392	95,569	31,823
Textbook fees	150,500	116,214	34,286
Other, including rental	<u>1,801,406</u>	<u>1,817,777</u>	<u>(16,371)</u>
	<u>23,449,878</u>	<u>14,793,909</u>	<u>8,655,969</u>
Flow through from another district	<u>1,737,665</u>	<u>—</u>	<u>1,737,665</u>
State Sources			
Unrestricted Grants			
Evidence-based funding	46,406,260	46,315,558	90,702
Orphanage tuition	<u>180,800</u>	<u>135,567</u>	<u>45,233</u>
	<u>46,587,060</u>	<u>46,451,125</u>	<u>135,935</u>
Restricted Grants			
Driver education	108,910	86,955	21,955
Bilingual education	—	31,199	(31,199)
Special education	949,535	993,901	(44,366)
Truant alternative and optional programs	171,848	149,645	22,203
Early childhood	2,061,538	2,639,896	(578,358)
Food services	39,497	92,389	(52,892)
Other	107,699	164,765	(57,066)
State library grant	<u>—</u>	<u>11,245</u>	<u>(11,245)</u>
	<u>3,439,027</u>	<u>4,169,995</u>	<u>(730,968)</u>
	<u>50,026,087</u>	<u>50,621,120</u>	<u>(595,033)</u>

(Continued)

Decatur School District No. 61
Educational Fund
Statement of Revenue Received and Other Financing Sources
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Federal Sources			
Adult education	\$ 44,230	\$ 44,230	\$ —
Title I	6,679,790	6,905,587	(225,797)
Food services	5,181,700	5,058,722	122,978
Special Education – IDEA Flow Through	—	1,765,173	(1,765,173)
Title II – Teacher quality	898,229	906,223	(7,994)
Title IV	982	982	—
Title III – English Language Acquisition	15,916	16,614	(698)
Medicaid matching funds	155,660	181,655	(25,995)
Race to the top – preschool expansion grant	658,998	617,942	41,056
Other	<u>835,502</u>	<u>836,196</u>	<u>(694)</u>
	<u>14,471,007</u>	<u>16,333,324</u>	<u>(1,862,317)</u>
On-behalf receipts	<u>15,000,000</u>	<u>4,042,308</u>	<u>10,957,692</u>
Total revenue received	<u>104,684,637</u>	<u>85,790,661</u>	<u>18,893,976</u>
Other Financing Sources			
Proceeds from sale of supplies	3,000	5,904	(2,904)
Proceeds from sale of capital assets	<u>3,000</u>	<u>1,700</u>	<u>1,300</u>
Total other financing sources	<u>6,000</u>	<u>7,604</u>	<u>(1,604)</u>
Total Revenue Received and Other Financing Sources	<u>\$ 104,690,637</u>	<u>\$ 85,798,265</u>	<u>\$ 18,892,372</u>

Decatur School District No. 61
Educational Fund
Statement of Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Expenditures Disbursed			
Instruction			
Regular Programs			
Salaries	\$ 19,976,175	\$ 19,637,614	\$ 338,561
Employee benefits	7,287,640	6,639,059	648,581
Purchased services	237,803	190,940	46,863
Supplies and materials	1,399,036	1,046,828	352,208
Other	10,800	10,879	(79)
Non-capitalized equipment	<u>—</u>	<u>5,081</u>	<u>(5,081)</u>
	<u>28,911,454</u>	<u>27,530,401</u>	<u>1,381,053</u>
 Tuition Payments to Charter Schools			
Purchased services	<u>3,222,725</u>	<u>3,096,352</u>	<u>126,373</u>
 Pre-K Programs			
Salaries	1,333,247	1,241,725	91,522
Employee benefits	562,903	451,649	111,254
Purchased services	11,194	11,899	(705)
Supplies and materials	68,353	169,349	(100,996)
Non-capitalized equipment	<u>3,400</u>	<u>24,684</u>	<u>(21,284)</u>
	<u>1,979,097</u>	<u>1,899,306</u>	<u>79,791</u>
 Remedial and supplemental programs K-12			
Salaries	2,952,743	3,150,084	(197,341)
Employee benefits	1,558,394	1,091,159	467,235
Purchased services	115,136	294,612	(179,476)
Supplies and materials	122,500	414,844	(292,344)
Non-capitalized equipment	<u>—</u>	<u>12,752</u>	<u>(12,752)</u>
	<u>4,748,773</u>	<u>4,963,451</u>	<u>(214,678)</u>
 Special Ed programs			
Salaries	4,375,080	4,390,263	(15,183)
Employee benefits	1,384,205	1,297,847	86,358
Purchased services	9,200	5,622	3,578
Supplies and materials	56,100	51,520	4,580
Other	<u>30,000</u>	<u>69,245</u>	<u>(39,245)</u>
	<u>5,854,585</u>	<u>5,814,497</u>	<u>40,088</u>
 Adult Continuing Education Programs			
Purchased services	<u>—</u>	<u>12</u>	<u>(12)</u>
(Continued)			

Decatur School District No. 61

Educational Fund

Statement of Expenditures Disbursed

Modified Cash Basis

Year Ended June 30, 2018

Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Instruction (Continued)			
Interscholastic Programs			
Salaries	\$ 726,855	\$ 733,058	\$ (6,203)
Employee benefits	71,830	55,508	16,322
Purchased services	100,780	108,616	(7,836)
Supplies and materials	151,484	98,116	53,368
Other	43,605	43,090	515
Non-capitalized equipment	<u>15,785</u>	<u>20,500</u>	<u>(4,715)</u>
	<u>1,110,339</u>	<u>1,058,888</u>	<u>51,451</u>
Summer School Programs			
Salaries	50,200	48,977	1,223
Employee benefits	<u>740</u>	<u>715</u>	<u>25</u>
	<u>50,940</u>	<u>49,692</u>	<u>1,248</u>
Driver's Education Programs			
Salaries	140,000	117,439	22,561
Employee benefits	2,050	1,692	358
Purchased services	—	841	(841)
Supplies and materials	7,000	5,110	1,890
Other	<u>—</u>	<u>90</u>	<u>(90)</u>
	<u>149,050</u>	<u>125,172</u>	<u>23,878</u>
Bilingual Programs			
Salaries	180,380	160,695	19,685
Employee benefits	84,316	73,438	10,878
Purchased services	—	95	(95)
Supplies and materials	<u>6,500</u>	<u>12,731</u>	<u>(6,231)</u>
	<u>271,196</u>	<u>246,959</u>	<u>24,237</u>
Truant Alternative and Optional Programs			
Salaries	220,697	213,847	6,850
Employee benefits	38,040	60,692	(22,652)
Purchased services	—	1,237	(1,237)
Supplies and materials	<u>4,000</u>	<u>3,524</u>	<u>476</u>
	<u>262,737</u>	<u>279,300</u>	<u>(16,563)</u>
Total instruction	<u>46,560,896</u>	<u>45,064,030</u>	<u>1,496,866</u>

(Continued)

Decatur School District No. 61

Educational Fund

Statement of Expenditures Disbursed

Modified Cash Basis

Year Ended June 30, 2018

Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Supporting Services			
Pupils			
Salaries	\$ 3,625,090	\$ 3,426,841	\$ 198,249
Employee benefits	1,150,293	1,085,509	64,784
Purchased services	41,253	31,675	9,578
Supplies and materials	39,845	35,855	3,990
Other	1,061	161	900
Non-capitalized equipment	<u>3,955</u>	<u>3,996</u>	<u>(41)</u>
	<u>4,861,497</u>	<u>4,584,037</u>	<u>277,460</u>
Instructional staff			
Salaries	2,282,018	2,381,741	(99,723)
Employee benefits	765,617	714,751	50,866
Purchased services	722,719	868,459	(145,740)
Supplies and materials	170,798	202,160	(31,362)
Capital outlay	500	4,214	(3,714)
Other	3,815	3,110	705
Non-capitalized equipment	311,250	2,915	308,335
Termination benefits	<u>2,605</u>	<u>2,601</u>	<u>4</u>
	<u>4,259,322</u>	<u>4,179,951</u>	<u>79,371</u>
General administration			
Salaries	990,129	1,001,427	(11,298)
Employee benefits	281,787	246,355	35,432
Purchased services	574,111	556,991	17,120
Supplies and materials	51,250	43,593	7,657
Other	22,500	20,406	2,094
Non-capitalized equipment	2,000	849	1,151
Termination benefits	<u>—</u>	<u>2,601</u>	<u>(2,601)</u>
	<u>1,921,777</u>	<u>1,872,222</u>	<u>49,555</u>
School administration			
Salaries	4,200,015	4,527,059	(327,044)
Employee benefits	1,111,195	1,228,872	(117,677)
Purchased services	108,572	90,687	17,885
Supplies and materials	67,574	64,999	2,575
Capital outlay	1,500	—	1,500
Other	11,555	10,964	591
Non-capitalized equipment	5,515	10,636	(5,121)
Termination benefits	<u>—</u>	<u>7,113</u>	<u>(7,113)</u>
	<u>5,505,926</u>	<u>5,940,330</u>	<u>(434,404)</u>

(Continued)

Decatur School District No. 61

Educational Fund

Statement of Expenditures Disbursed

Modified Cash Basis

Year Ended June 30, 2018

Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Supporting Services (Continued)			
Business Administration			
Operation and maintenance of Plant			
Salaries	\$ 3,468,965	\$ 3,229,412	\$ 239,553
Employee benefits	788,135	935,995	(147,860)
Purchased services	155,182	163,757	(8,575)
Supplies and materials	27,200	19,453	7,747
Capital outlay	5,000	—	5,000
Non-capitalized equipment	1,000	1,690	(690)
Termination benefits	<u>24,000</u>	<u>10,642</u>	<u>13,358</u>
	<u>4,469,482</u>	<u>4,360,949</u>	<u>108,533</u>
Food Services			
Salaries	27,550	22,862	4,688
Purchased services	3,864,680	3,962,711	(98,031)
Supplies and materials	135,694	134,654	1,040
Capital outlay	50,889	53,715	(2,826)
Other	8,000	7,747	253
Non-capitalized equipment	<u>17,905</u>	<u>12,286</u>	<u>5,619</u>
	<u>4,104,718</u>	<u>4,193,975</u>	<u>(89,257)</u>
Central business services			
Salaries	1,139,225	1,147,160	(7,935)
Employee benefits	200,360	219,140	(18,780)
Purchased services	257,765	239,769	17,996
Supplies and materials	31,450	32,024	(574)
Capital outlay	98,035	110,995	(12,960)
Other	640	655	(15)
Non-capitalized equipment	<u>3,500</u>	<u>2,775</u>	<u>725</u>
	<u>1,730,975</u>	<u>1,752,518</u>	<u>(21,543)</u>
Total business administration	<u>10,305,175</u>	<u>10,307,442</u>	<u>(2,267)</u>
Research, information, personnel, and data			
Salaries	1,115,476	1,160,639	(45,163)
Employee benefits	288,741	235,193	53,548
Purchased services	1,044,288	1,165,654	(121,366)
Supplies and materials	744,500	523,753	220,747
Capital outlay	205,000	398,554	(193,554)
Other	7,750	25,387	(17,637)
Non-capitalized equipment	800,000	643,525	156,475
Termination benefits	<u>—</u>	<u>10,385</u>	<u>(10,385)</u>
	<u>4,205,755</u>	<u>4,163,090</u>	<u>42,665</u>

(Continued)

Decatur School District No. 61
Educational Fund
Statement of Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
(Continued)			
Supporting Services (Continued)			
Business Administration (Continued)			
Other supporting services			
Salaries	\$ 67,240	\$ 67,236	\$ 4
Employee benefits	<u>15,515</u>	<u>27,682</u>	<u>(12,167)</u>
	<u>82,755</u>	<u>94,918</u>	<u>(12,163)</u>
Total supporting services	<u>31,142,207</u>	<u>31,141,990</u>	<u>217</u>
Community Services			
Salaries	1,026,468	1,023,407	3,061
Employee benefits	242,862	190,469	52,393
Purchased services	412,223	264,659	147,564
Supplies and materials	99,064	93,926	5,138
Non-capitalized equipment	<u>—</u>	<u>849</u>	<u>(849)</u>
Total community services	<u>1,780,617</u>	<u>1,573,310</u>	<u>207,307</u>
Payments to Other Governmental Units			
Purchased services	132,070	138,966	(6,896)
Other	<u>9,595,577</u>	<u>8,527,215</u>	<u>1,068,362</u>
Total payments to other governmental units	<u>9,727,647</u>	<u>8,666,181</u>	<u>1,061,466</u>
Provisions for Contingencies			
Other	<u>338,865</u>	<u>—</u>	<u>338,865</u>
On-behalf Disbursements	<u>15,000,000</u>	<u>4,042,308</u>	<u>10,957,692</u>
Total Expenditures Disbursed	<u>\$ 104,550,232</u>	<u>\$ 90,487,819</u>	<u>\$ 14,062,413</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, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local Sources			
Taxes	\$ 3,432,800	\$ 1,744,250	\$ 1,688,550
Earnings on investments	5,900	21,856	(15,956)
Other, including rental	<u>62,825</u>	<u>53,215</u>	<u>9,610</u>
	<u>3,501,525</u>	<u>1,819,321</u>	<u>1,682,204</u>
State Sources			
Evidence-based funding	<u>1,794,935</u>	<u>1,794,935</u>	<u>—</u>
	<u>1,794,935</u>	<u>1,794,935</u>	<u>—</u>
Federal Sources			
Title I	<u>1,500</u>	<u>251</u>	<u>1,249</u>
	<u>1,500</u>	<u>251</u>	<u>1,249</u>
Total revenue received	<u>5,297,960</u>	<u>3,614,507</u>	<u>1,683,453</u>
Other Financing Sources			
Proceeds from sale of supplies	1,500	853	647
Transfer from Tort Immunity/Judgment Fund	<u>35,000</u>	<u>69,059</u>	<u>(34,059)</u>
Total other financing sources	<u>36,500</u>	<u>69,912</u>	<u>(33,412)</u>
Total Revenue Received and Other Financing Sources	<u>\$ 5,334,460</u>	<u>\$ 3,684,419</u>	<u>\$ 1,650,041</u>

Decatur School District No. 61
Operations and Maintenance Fund
Statement of Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Expenditures Disbursed			
Supporting services, Business			
Facilities acquisition and construction			
Purchased services	\$ 51,000	\$ 31,563	\$ 19,437
Supplies and materials	16,000	20,010	(4,010)
Non-capitalized equipment	<u>9,000</u>	<u>12,172</u>	<u>(3,172)</u>
	<u>76,000</u>	<u>63,745</u>	<u>12,255</u>
Operation and maintenance of plant			
Salaries	2,240,235	2,163,256	76,979
Employee benefits	472,745	560,251	(87,506)
Purchased services	336,775	402,523	(65,748)
Supplies and materials	2,421,310	2,213,240	208,070
Capital outlay	309,150	181,728	127,422
Other	795	2,200	(1,405)
Non-capital equipment	<u>95,330</u>	<u>146,568</u>	<u>(51,238)</u>
	<u>5,876,340</u>	<u>5,669,766</u>	<u>206,574</u>
Total Expenditures Disbursed	<u>\$ 5,952,340</u>	<u>\$ 5,733,511</u>	<u>\$ 218,829</u>

Decatur School District No. 61
Debt Service Fund
Statement of Revenue Received, Other Financing Sources
and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 3,062,975	\$ 1,517,643	\$ 1,545,332
School facility occupation tax proceeds	4,213,000	4,863,741	(650,741)
Earnings on investments	<u>3,800</u>	<u>10,251</u>	<u>(6,451)</u>
Total Revenue Received	<u>7,279,775</u>	<u>6,391,635</u>	<u>888,140</u>
Other Financing Sources			
Principal on bonds sold	<u>35,000</u>	<u>25,800</u>	<u>9,200</u>
Total Revenue Received and Other Financing Sources	<u>\$ 7,314,775</u>	<u>\$ 6,417,435</u>	<u>\$ 897,340</u>
Expenditures Disbursed			
Interest and service charges on bonded debt	\$ 3,820,000	\$ 3,807,866	\$ 12,134
Principal repayment on bonded debt	<u>3,720,000</u>	<u>3,720,000</u>	<u>—</u>
Total Expenditures Disbursed	<u>\$ 7,540,000</u>	<u>\$ 7,527,866</u>	<u>\$ 12,134</u>

Decatur School District No. 61

Debt Service Fund

Schedule of Bonds Outstanding

June 30, 2018

Tentative Draft — Subject to Revisions

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Amount Originally Issued</u>	<u>Amount Outstanding July 1, 2016</u>
Life Safety/Working Cash Fund Bonds	08/01/07	4.00% to 4.95%	\$ 9,000,000	\$ 1,985,000
General Obligation School Bonds Series 2011A	10/11/11	2.00% to 5.25%	70,920,000	65,970,000
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
Life Safety Bonds	02/29/16	1.99% to 2.10%	1,355,000	1,150,000
Working Cash Bonds	12/01/17	1.75% to 1.89%	<u>2,204,000</u>	<u>—</u>
			\$ <u>97,149,000</u>	\$ <u>82,775,000</u>

Requirements for Bonds and Interest

	<u>Future Years</u>		
	<u>Bonds</u>	<u>Interest</u>	<u>Total Requirements</u>
2019	\$ 3,819,000	\$ 2,127,070	\$ 5,946,070
2020	4,000,000	3,593,017	7,593,017
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,818	6,591,818
2023	3,440,000	3,226,181	6,666,181
2024-2028	11,045,000	14,472,150	25,517,150
2029-2033	13,630,000	11,912,556	25,542,556
2034-2038	18,955,000	7,894,094	26,849,094
2039-2042	<u>20,050,000</u>	<u>2,414,169</u>	<u>22,464,169</u>
	\$ <u>81,259,000</u>	\$ <u>52,444,720</u>	\$ <u>133,703,720</u>

Legal Debt Margin

Assessed valuation, 2016	\$ <u>691,033,957</u>
Statutory debt limitation (13.8 percent of assessed valuation)	\$ 95,362,686
Bonded debt less alternate revenue source bonds of \$69,500,000	<u>11,759,000</u>
Legal debt margin	\$ <u>83,603,686</u>

Tentative Draft — Subject to Revisions

Amount Issued This Fiscal Year	Amount Retired This Fiscal Year	Amount Outstanding June 30, 2018	Payable Next Twelve Months
\$ —	\$ 1,425,000	\$ 560,000	\$ 560,000
—	1,145,000	64,825,000	1,225,000
—	—	4,675,000	—
—	—	8,995,000	945,000
—	1,150,000	—	—
<u>2,204,000</u>	<u>—</u>	<u>2,204,000</u>	<u>1,089,000</u>
<u>\$ 2,204,000</u>	<u>\$ 3,720,000</u>	<u>\$ 81,259,000</u>	<u>\$ 3,819,000</u>

Decatur School District No. 61
Transportation Fund
Statement of Revenue Received and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Local Sources			
Taxes	\$ 1,382,200	\$ 697,699	\$ 684,501
Earnings on investments	2,150	23,929	(21,779)
Other	<u>11,500</u>	<u>13,708</u>	<u>(2,208)</u>
	<u>1,395,850</u>	<u>735,336</u>	<u>660,514</u>
State Sources			
Unrestricted Grants			
Evidence-based funding	<u>1,618,370</u>	<u>1,618,370</u>	<u>—</u>
Restricted Grants			
Transportation Aid			
Regular students	2,075,750	2,754,706	(678,956)
Special education	<u>1,147,835</u>	<u>1,429,975</u>	<u>(282,140)</u>
	3,223,585	4,184,681	(961,096)
Other restricted grants	<u>258,682</u>	<u>165,480</u>	<u>93,202</u>
	<u>3,482,267</u>	<u>4,350,161</u>	<u>(867,894)</u>
	<u>5,100,637</u>	<u>5,968,531</u>	<u>(867,894)</u>
Federal Sources			
Title I	55,246	63,718	(8,472)
Race to the top – preschool expansion grant	<u>80,000</u>	<u>49,855</u>	<u>30,145</u>
	<u>135,246</u>	<u>113,573</u>	<u>21,673</u>
Total Revenue Received	<u>\$ 6,631,733</u>	<u>\$ 6,817,440</u>	<u>\$ (185,707)</u>
Expenditures Disbursed			
Supporting services, Business			
Pupil transportation			
Salaries	\$ 117,225	\$ 109,321	\$ 7,904
Employee benefits	8,110	8,673	(563)
Purchased services	6,419,231	6,089,966	329,265
Supplies and materials	88,400	12,330	76,070
Capital equipment	30,000	—	30,000
Other	<u>500</u>	<u>—</u>	<u>500</u>
Total Expenditures Disbursed	<u>\$ 6,663,466</u>	<u>\$ 6,220,290</u>	<u>\$ 443,176</u>

Decatur School District No. 61
Illinois Municipal Retirement/Social Security Fund
Statement of Revenue Received
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 4,153,150	\$ 1,985,732	\$ 2,167,418
Corporate personal property replacement taxes	282,743	282,743	—
Earnings on investments	8,560	38,515	(29,955)
Other	<u>15,795</u>	<u>59,358</u>	<u>(43,563)</u>
	<u>4,460,248</u>	<u>2,366,348</u>	<u>2,093,900</u>
Federal Sources			
SAMHSA	<u>—</u>	<u>13,406</u>	<u>(13,406)</u>
Total Revenue Received	<u>\$ 4,460,248</u>	<u>\$ 2,379,754</u>	<u>\$ 2,080,494</u>

Decatur School District No. 61
Illinois Municipal Retirement/Social Security Fund
Statement of Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Expenditures Disbursed			
Instruction			
Employee benefits			
Regular programs	\$ 350,150	\$ 341,001	\$ 9,149
Pre-kindergarten programs	122,745	119,633	3,112
Special Ed programs	662,270	659,539	2,731
Remedial and supplemental programs	263,850	292,231	(28,381)
Interscholastic programs	55,536	52,935	2,601
Summer school programs	735	707	28
Driver's education programs	2,320	1,689	631
Bilingual programs	2,650	2,198	452
Truant alternative and optional programs	<u>14,425</u>	<u>11,523</u>	<u>2,902</u>
	<u>1,474,681</u>	<u>1,481,456</u>	<u>(6,775)</u>
Supporting services			
Employee benefits			
Pupils	318,338	278,239	40,099
Instructional staff	224,131	238,535	(14,404)
General administration	164,495	171,138	(6,643)
School administration	321,830	315,667	6,163
Business	1,404,960	1,358,979	45,981
Central	204,610	211,117	(6,507)
Other	<u>975</u>	<u>923</u>	<u>52</u>
	<u>2,639,339</u>	<u>2,574,598</u>	<u>64,741</u>
Community Services			
Employee Benefits			
Other	<u>186,685</u>	<u>187,840</u>	<u>(1,155)</u>
Total Expenditures Disbursed	<u><u>\$ 4,300,705</u></u>	<u><u>\$ 4,243,894</u></u>	<u><u>\$ 56,811</u></u>

Decatur School District No. 61
Tort Immunity/Judgment Fund
Statement of Revenue Received, Expenditures Disbursed
and Other Financing Uses
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 2,764,535	\$ 1,396,278	\$ 1,368,257
Earnings on investments	7,840	28,967	(21,127)
Other	<u>—</u>	<u>16,919</u>	<u>(16,919)</u>
Total Revenue Received	<u>\$ 2,772,375</u>	<u>\$ 1,442,164</u>	<u>\$ 1,330,211</u>
Expenditures Disbursed			
Supporting Services, General Administration			
Tort immunity services			
Salaries	\$ 495,470	\$ 482,261	\$ 13,209
Employee benefits	182,230	169,447	12,783
Purchased services	1,984,200	2,268,487	(284,287)
Other	<u>—</u>	<u>800</u>	<u>(800)</u>
Total expenditures disbursed	<u>2,661,900</u>	<u>2,920,995</u>	<u>(259,095)</u>
Other Financing Uses			
Transfer to Operations and Maintenance Fund	<u>35,000</u>	<u>69,059</u>	<u>(34,059)</u>
Total Expenditures Disbursed and Other Financing Uses	<u>\$ 2,696,900</u>	<u>\$ 2,990,054</u>	<u>\$ (293,154)</u>

Decatur School District No. 61
Capital Projects Fund
Statement of Revenues Received, Other Financing Sources
and Expenditures Disbursed
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local Sources			
School facility occupation tax proceeds	\$ 795,000	\$ 350,611	\$ 444,389
Earnings on investments	10,000	18,069	(8,069)
Other	<u>165,000</u>	<u>219,009</u>	<u>(54,009)</u>
	<u>970,000</u>	<u>587,689</u>	<u>382,311</u>
Other Financing Sources			
Transfer from Working Cash Fund	<u>2,700,000</u>	<u>2,700,000</u>	<u>—</u>
Total Revenue Received and Other Financing Sources	<u>\$ 3,670,000</u>	<u>\$ 3,287,689</u>	<u>\$ 382,311</u>
Expenditures Disbursed			
Supporting Services, Business			
Facilities acquisition and construction			
Salaries	\$ 45,000	\$ 8,838	\$ 36,162
Purchased services	1,514,900	1,071,830	443,070
Supplies and materials	141,800	84,921	56,879
Capital equipment	—	134,102	(134,102)
Non-capitalized equipment	<u>25,000</u>	<u>—</u>	<u>25,000</u>
Total Expenditures Disbursed	<u>\$ 1,726,700</u>	<u>\$ 1,299,691</u>	<u>\$ 427,009</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, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 343,565	\$ 174,426	\$ 169,139
Earnings on investments	<u>10,540</u>	<u>33,272</u>	<u>(22,732)</u>
Total revenue received	\$ <u>354,105</u>	\$ <u>207,698</u>	\$ <u>146,407</u>
Expenditures Disbursed			
Supporting Services, Business			
Facilities acquisition and construction			
Salaries	\$ —	\$ 3,358	\$ (3,358)
Employee benefits	—	144	(144)
Purchased services	440,000	483,038	(43,038)
Supplies and materials	<u>160,000</u>	<u>15,814</u>	<u>144,186</u>
Total Expenditures Disbursed	\$ <u>600,000</u>	\$ <u>502,354</u>	\$ <u>97,646</u>

Decatur School District No. 61
Working Cash Fund
Statement of Revenue Received and
Other Financing Sources and Uses
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local sources			
Taxes	\$ 344,570	\$ 174,426	\$ 170,144
Earnings on investments	<u>5,215</u>	<u>29,174</u>	<u>(23,959)</u>
	<u>349,785</u>	<u>203,600</u>	<u>146,185</u>
Other Financing Sources			
Principal on bonds sold	<u>2,335,000</u>	<u>2,178,200</u>	<u>156,800</u>
Total Revenue Received and Other Financing Sources	<u>\$ 2,684,785</u>	<u>\$ 2,381,800</u>	<u>\$ 302,985</u>
Other Financing Uses			
Transfer to Capital Projects Fund	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>	<u>\$ —</u>
Total Other Financing Uses	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>	<u>\$ —</u>

Tentative Draft — Subject to Revisions

Supplementary Information

Tentative Draft — Subject to Revisions

Other Information

Decatur School District No. 61
Budgetary Comparison
General Fund
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Budget	Actual	Budget Over (Under) Actual
Revenue Received			
Taxes	\$ 24,957,970	\$ 12,594,415	\$ 12,363,555
Corporate personal property replacement taxes	2,793,940	3,097,436	(303,496)
Earnings on investments	61,030	344,993	(283,963)
Tuition	26,000	39,816	(13,816)
Food services	92,500	82,640	9,860
District/school activity income	127,392	95,569	31,823
Textbook fees	150,500	116,214	34,286
Flow through from another district	1,737,665	—	1,737,665
State grants	51,821,022	52,416,055	(595,033)
Federal grants	14,472,507	16,333,575	(1,861,068)
Other	1,864,231	1,887,911	(23,680)
On-behalf receipts	<u>15,000,000</u>	<u>4,042,308</u>	<u>10,957,692</u>
	<u>113,104,757</u>	<u>91,050,932</u>	<u>22,053,825</u>
Expenditures Disbursed			
Instruction			
Regular programs	28,911,454	27,530,401	1,381,053
Tuition payments to charter schools	3,222,725	3,096,352	126,373
Pre-kindergarten programs	1,979,097	1,899,306	79,791
Special Ed programs	5,854,585	5,814,497	40,088
Remedial and supplemental programs K-12	4,748,773	4,963,451	(214,678)
Adult continuing education programs	—	12	(12)
Interscholastic programs	1,110,339	1,058,888	51,451
Summer school programs	50,940	49,692	1,248
Driver's education programs	149,050	125,172	23,878
Bilingual programs	271,196	246,959	24,237
Truant alternative and optional programs	<u>262,737</u>	<u>279,300</u>	<u>(16,563)</u>
	<u>46,560,896</u>	<u>45,064,030</u>	<u>1,496,866</u>
Supporting services			
Pupils	4,861,497	4,584,037	277,460
Instructional staff	4,259,322	4,179,951	79,371
General administration	4,583,677	4,793,217	(209,540)
School administration	5,505,926	5,940,330	(434,404)
Business	16,257,515	16,040,953	216,562
Central	4,205,755	4,163,090	42,665
Other	<u>82,755</u>	<u>94,918</u>	<u>(12,163)</u>
	<u>39,756,447</u>	<u>39,796,496</u>	<u>(40,049)</u>

Decatur School District No. 61
Budgetary Comparison
General Fund
Modified Cash Basis
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
(Continued)			
Community Services	\$ 1,780,617	\$ 1,573,310	\$ 207,307
Payments to Other Governmental Units	9,727,647	8,666,181	1,061,466
Provision for Contingencies	338,865	—	338,865
On-behalf Disbursements	<u>15,000,000</u>	<u>4,042,308</u>	<u>10,957,692</u>
	<u>113,164,472</u>	<u>99,142,325</u>	<u>14,022,147</u>
Excess (Deficiency) of Revenues Received Over (Under) Expenditures Disbursed	<u>(59,715)</u>	<u>(8,091,393)</u>	<u>8,031,678</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	3,000	1,700	1,300
Proceeds from sale of supplies	4,500	6,757	(2,257)
Principal on bonds sold	2,335,000	2,178,200	156,800
Transfer to Operations and Maintenance Fund	(35,000)	(69,059)	34,059
Transfer from Tort Immunity/Judgment Fund	35,000	69,059	(34,059)
Transfer to Capital Projects Fund	(2,700,000)	(2,700,000)	—
Increase in worker's compensation reserve	<u>—</u>	<u>622,284</u>	<u>(622,284)</u>
	<u>(357,500)</u>	<u>108,941</u>	<u>(466,441)</u>
Deficiency of Revenue Received and Other Financing Sources Under Expenditures Disbursed and Other Financing Uses	(417,215)	(7,982,452)	7,565,237
Fund Balances, Beginning of Year	<u>27,370,894</u>	<u>27,370,894</u>	<u>—</u>
Fund Balances, End of Year	<u>\$ 26,953,679</u>	<u>\$ 19,388,442</u>	<u>\$ 7,565,237</u>

Tentative Draft — Subject to Revisions

Supporting Schedules

Decatur School District No. 61
Schedule of Investments and Investment Income
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Purchased During Year	Sold During Year	Balance June 30, 2018
Educational Fund	\$ 14,211,930	\$ 28,874,726	\$ 27,890,893	\$ 15,195,763
Operations and Maintenance Fund	988,484	5,221,403	4,164,805	2,045,082
Debt Service Fund	105,300	4,509,856	4,211,798	403,358
Transportation Fund	595,943	2,530,748	1,357,374	1,769,317
Illinois Municipal Retirement/Social Security Fund	2,370,668	3,445,742	3,334,317	2,482,093
Capital Projects Fund	234,809	10,299,468	7,617,180	2,917,097
Working Cash Fund	1,513,065	9,361,606	8,475,787	2,398,884
Tort Immunity/Judgment Fund	265,627	3,278,666	1,629,999	1,914,294
Fire Prevention and Safety Fund	1,448,211	2,283,226	506,033	3,225,404
Trust and Agency Funds	<u>415,326</u>	<u>154,475</u>	<u>107,599</u>	<u>462,202</u>
Total	\$ <u>22,149,363</u>	\$ <u>69,959,916</u>	\$ <u>59,295,785</u>	\$ <u>32,813,494</u>

**Schedule of Investments Owned
at June 30, 2018**

Description	Amounts of Investments
Busey	\$ 476,231
Illinois Liquid Asset Fund	<u>32,337,263</u>
Total	\$ <u>32,813,494</u>

Tentative Draft — Subject to Revisions

Income Received from Matured Investments	Income Received from Repurchase Agreements, and Back Taxes	Total Interest Received
\$ 262,584	\$ 2,412	\$ 264,996
21,403	453	21,856
9,856	395	10,251
23,748	181	23,929
37,999	516	38,515
18,069	—	18,069
29,129	45	29,174
28,604	363	28,967
33,227	45	33,272
<u>5,382</u>	<u>—</u>	<u>5,382</u>
<u>\$ 470,001</u>	<u>\$ 4,410</u>	<u>\$ 474,411</u>

Decatur School District No. 61
Schedule of Assessed Valuations, Tax Levies, and Settlements
Tentative Draft — Subject to Revisions

Assessed Valuations

2015 Levy

Macon County

\$ 689,331,328

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	0.30275
Transportation Fund	0.20000
Illinois Municipal Retirement Fund	0.06529
Social Security	0.47943
Tort Immunity	0.36519
Special Education ⁽¹⁾	0.04000
Working Cash	0.05000
Lease Facilities ⁽¹⁾	<u>0.05000</u>
Total	<u><u>4.67266</u></u>

Taxes Assessed

2015 Levy

	Extensions	Costs and Losses	Collected
Educational Fund	\$ 17,715,815	\$ 183,143	\$ 17,532,672
Operations and Maintenance Fund	3,446,657	35,648	3,411,009
Fire Prevention and Safety	344,666	3,564	341,102
Debt Service Fund	2,086,950	21,585	2,065,365
Transportation Fund	1,378,663	14,260	1,364,403
Illinois Municipal Retirement Fund	450,064	4,653	445,411
Social Security	3,304,861	34,180	3,270,681
Tort Immunity	2,517,369	26,036	2,491,333
Special Education ⁽¹⁾	275,732	2,851	272,881
Working Cash	344,666	3,564	341,102
Lease Facilities ⁽¹⁾	<u>344,666</u>	<u>3,564</u>	<u>341,102</u>
Total	<u>\$ 32,210,109</u>	<u>\$ 333,048</u>	<u>\$ 31,877,061</u>

⁽¹⁾ Considered part of Educational Fund.

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

Tentative Draft — Subject to Revisions

Assessed Valuations	2016 Levy
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	2016 Levy		
	Extensions	Costs and Losses	Collected
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)

Tentative Draft — Subject to Revisions

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>4.88163</u>

Taxes Assessed	2017 Levy		
	Extensions	Estimated Costs and Losses	Estimated Collections
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>

⁽²⁾ Considered part of Educational Fund.

Decatur School District No. 61
Schedule of Collections
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

Taxes Assessed	2016 Levy	2017 Levy	Total
Educational Fund	\$ 8,947,390	\$ —	\$ 8,947,390
Operations and Maintenance Fund	1,740,728	—	1,740,728
Debt Service Fund	1,514,578	—	1,514,578
Transportation Fund	696,290	—	696,290
Illinois Municipal Retirement Fund	1,188,921	—	1,188,921
Social Security	792,800	—	792,800
Fire Prevention and Safety	174,073	—	174,073
Tort Liability Insurance	1,393,458	—	1,393,458
Special Education ⁽¹⁾	139,258	—	139,258
Working Cash	174,073	—	174,073
Lease Facilities ⁽¹⁾	<u>174,073</u>	<u>—</u>	<u>174,073</u>
Total	\$ <u>16,935,642</u>	\$ <u>—</u>	\$ <u>16,935,642</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, 2018
Tentative Draft — Subject to Revisions

	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	29,417	31,111	4,040
Other	<u>—</u>	<u>—</u>	<u>—</u>
Total Receipts	<u>34,417</u>	<u>36,111</u>	<u>7,540</u>
Disbursements			
Meal, officials, entry fees, transportation, etc.	32,966	33,522	5,829
Advance returned to Educational Fund	<u>1,451</u>	<u>2,589</u>	<u>1,711</u>
Total Disbursements	<u>34,417</u>	<u>36,111</u>	<u>7,540</u>
Cash Balance, End of Year	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>

Tentative Draft — Subject to Revisions

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
3,515	1,964	2,446	2,474	1,635	76,602
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>7,015</u>	<u>4,464</u>	<u>4,946</u>	<u>4,974</u>	<u>4,135</u>	<u>103,602</u>
5,092	3,758	4,536	3,723	2,316	91,742
<u>1,923</u>	<u>706</u>	<u>410</u>	<u>1,251</u>	<u>1,819</u>	<u>11,860</u>
<u>7,015</u>	<u>4,464</u>	<u>4,946</u>	<u>4,974</u>	<u>4,135</u>	<u>103,602</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Decatur School District No. 61
Organizational Data
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

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
Michael Dugan
Dr. Todd Covault
Kathleen Horath
James Altig
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

Dan Oakes
Beth Nolan
Sherri Perkins
Brian Hodges
Kendall Brisco
Courtney Carson
Beth Creighton

President
Vice President
Member
Member
Member
Member
Member

Tentative Draft — Subject to Revisions

Student Activity Funds

Decatur School District No. 61
Elementary and Middle School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
Elementary Schools				
Michael E. Baum	\$ 1,871	\$ 5,955	\$ 5,495	\$ 2,331
Dennis	42,306	35,340	46,138	31,508
Durfee	943	40,626	33,128	8,441
Enterprise	1,195	2,671	3,432	434
Benjamin Franklin	5,727	1,239	1,132	5,834
French	5,994	5,946	5,109	6,831
Garfield	6,740	14,335	12,330	8,745
William Harris	847	5,727	4,427	2,147
Hope Academy	5,101	3,794	5,186	3,709
Muffley	1,771	9,697	8,396	3,072
Oak Grove	3,686	(386)	1,803	1,497
James B. Parsons	2,570	30,737	26,021	7,286
Pershing	26,269	17,121	10,867	32,523
South Shores	23,186	4,423	5,570	22,039
Adlai E. Stevenson	2,957	22,539	13,086	12,410
Johns Hill	25,266	11,573	11,513	25,326
Middle Schools				
Thomas Jefferson	34,799	17,656	18,442	34,013
Stephen Decatur	11,945	20,863	19,342	13,466
Convenience Funds	63,248	127,471	112,267	78,452
Scholarship Funds	<u>110,184</u>	<u>1,196</u>	<u>4,500</u>	<u>106,880</u>
Total	\$ <u>376,605</u>	\$ <u>378,523</u>	\$ <u>348,184</u>	\$ <u>406,944</u>
Cash Deposited in Hickory Point Bank & Trust	\$ 67,434			\$ 52,674
Investments	<u>309,171</u>			<u>354,270</u>
Total, as above	\$ <u>376,605</u>			\$ <u>406,944</u>

Decatur School District No. 61
High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
Dwight D. Eisenhower High School	\$ 45,689	\$ 52,825	\$ 53,696	\$ 44,818
Douglas MacArthur High School	83,159	59,023	63,601	78,581
Phoenix Alternative School	<u>461</u>	<u>1,748</u>	<u>1,628</u>	<u>581</u>
Total	\$ <u>129,309</u>	\$ <u>113,596</u>	\$ <u>118,925</u>	\$ <u>123,980</u>
Cash Deposited in Hickory Point Bank & Trust	\$ 23,154			\$ 16,048
Investments	<u>106,155</u>			<u>107,932</u>
Total, as above	\$ <u>129,309</u>			\$ <u>123,980</u>

Decatur School District No. 61
Phoenix Alternative School
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
DPS Foundation	\$ 284	\$ 1,738	\$ 1,628	\$ 394
Interest income	5	10	—	15
Library Fines	136	—	—	136
Student/Staff	1	—	—	1
Teen Moms	<u>35</u>	<u>—</u>	<u>—</u>	<u>35</u>
Total	\$ <u>461</u>	\$ <u>1,748</u>	\$ <u>1,628</u>	\$ <u>581</u>

Decatur School District No. 61
Dwight D. Eisenhower High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
Academic Bowl Team	\$ 99	\$ —	\$ —	\$ 99
American Field Service	292	—	—	292
Art Club	28	345	—	373
Athletic Director	3,981	642	3,675	948
Baseball Fund	7	(7)	—	—
Band	315	32	208	139
Bond Account	146	(146)	—	—
Boys' Basketball Fund	4,107	2,800	3,408	3,499
Business Education Club	257	(257)	—	—
Buttons, Inc.	586	599	500	685
Choir Fund	697	—	195	502
Class of 2015	340	—	—	340
Class of 2016	109	(109)	—	—
Class of 2017	1,427	1,573	3,000	—
Class of 2018	2,403	63	2,196	270
Class of 2019	675	3,254	1,805	2,124
Class of 2020	127	379	—	506
Class of 2021	—	206	—	206
Drama Club	707	—	—	707
DPS Foundation	—	16,569	14,056	2,513
Football Club	1,785	—	1,104	681
French Club	14	(14)	—	—
Girls' Basketball Fund	6	(6)	—	—
Girls' Softball	232	—	—	232
Girls' Volleyball	37	(37)	—	—
A Gray Memorial	660	—	—	660
Guidance	64	—	—	64
Home Economics Club	291	—	—	291
Industrial Tech	935	—	—	935
Interest Income	418	479	110	787
Jets	81	(81)	—	—
Library Fines	3,358	3,457	5,697	1,118
Life Skills	1,047	349	973	423
National Honor Society	50	289	191	148
Operation Calculus	—	1,050	216	834
Orchestra Fund	32	(32)	—	—
Pantherama	3,587	3,323	3,722	3,188
Panther Press	31	(31)	—	—
PE Uniforms	441	143	118	466
Pepsi	35	(35)	—	—
Principal's Office Fund	3,468	4,088	4,407	3,149
Robotics	2,590	2,068	1,013	3,645
Secretary Staff	29	—	—	29
Science	89	301	—	390

Decatur School District No. 61
Dwight D. Eisenhower High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
(Continued)				
Soccer	\$ 402	\$ —	\$ —	\$ 402
Spanish Club	103	14	—	117
Special Education VCE Class	49	(49)	—	—
Staff Welfare Fund	436	408	260	584
Stage Fund	1,089	2,709	471	3,327
Student Council	5,901	7,369	5,645	7,625
Talent Show	1,474	332	—	1,806
Testing Fund – Guidance Dept.	423	792	726	489
VICE	2	(2)	—	—
Video Productions	225	—	—	225
Wrestling Club	<u>2</u>	<u>(2)</u>	<u>—</u>	<u>—</u>
Total	\$ <u>45,689</u>	\$ <u>52,825</u>	\$ <u>53,696</u>	\$ <u>44,818</u>

Decatur School District No. 61
Douglas MacArthur High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
Athletic Director				
Discretionary	\$ 10,184	\$ 13,546	\$ 15,806	\$ 7,924
Band	3,366	3,175	3,528	3,013
Baseball	2,653	838	1,441	2,050
Bowling	216	1,966	60	2,122
Boys Basketball	2,281	5,277	5,752	1,806
Boys Track	82	—	—	82
Chemistry	97	—	—	97
Cheerleading	5,143	4,032	9,175	—
Class of 2017	176	(176)	—	—
Class of 2018	8,485	(4,830)	87	3,568
Class of 2019	338	—	—	338
Class of 2020	375	—	—	375
Class of 2021	—	175	—	175
Cross Country	1,825	1,774	1,916	1,683
Choir	1,558	—	1,072	486
Drama	975	1,012	775	1,212
DPS Foundation	—	1,331	1,036	295
Essential Skills	274	—	—	274
Faculty Fund	21	—	—	21
Faculty Social Committee	102	—	—	102
Fashion Hour Club	716	—	—	716
Food Class	—	250	—	250
Football	1,351	810	1,129	1,032
FBLA (Future Business Leaders of America)	2,275	—	—	2,275
Girls Basketball	633	3,796	4,020	409
Girls Softball	4,118	330	147	4,301
Girls Track	150	—	—	150
Girls Volleyball	2,703	—	337	2,366
National Honor Society	—	857	90	767
Interest Income	506	883	42	1,347
IJAG	10	—	—	10
Library Fines	387	73	160	300
Life Skills	370	—	—	370
Life Skills Athletics	59	—	—	59
Office/School Community Fund	44	307	—	351
Office Pop Fund	176	—	—	176
Orchestra/Music	1,499	51	38	1,512
PE	553	365	—	918
Pepsi	330	60	115	275
Principal Achievement	5,996	1,257	5,551	1,702
Prom	3,408	7,465	1,859	9,014

Decatur School District No. 61
Douglas MacArthur High School Activity Funds
Statement of Cash Receipts and Disbursements
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
(Continued)				
Robotics Team	\$ 2,742	\$ 2,300	\$ 1,290	\$ 3,752
Scholastic Bowl	102	—	102	—
School Store	1,288	4,870	3,813	2,345
Soccer	1,049	—	—	1,049
Spanish Club	598	—	—	598
Student Council	8,484	525	1,754	7,255
Wrestling	2,279	544	1,216	1,607
Yearbook	<u>3,182</u>	<u>6,160</u>	<u>1,290</u>	<u>8,052</u>
Total	\$ <u>83,159</u>	\$ <u>59,023</u>	\$ <u>63,601</u>	\$ <u>78,581</u>

Decatur School District No. 61
Statement of Per Capita Cost and Reimbursable Cost for Tuition
(Unaudited)
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

Average Daily Attendance 7,292.65

Computations of Per Capital Cost

Operating Disbursements	
Educational Fund	\$ 86,445,511
Operations and Maintenance Fund	5,733,511
Debt Service Fund	7,527,866
Transportation Fund	6,220,290
Illinois Municipal Retirement/Social Security Fund	4,243,894
Tort Immunity/Judgment	<u>2,920,995</u>
 Total	 113,092,067
 Less expenses not applicable	 <u>(17,841,632)</u>
 Net Operating Disbursements	 95,250,435

Operating Expense Per Student \$ 13,061.16

Computation of Reimbursement Cost of Tuition

Revenue from governmental divisions and others for special programs	<u>25,199,518</u>
	70,050,917
Depreciation allowable	<u>3,321,036</u>
 Net cost for tuition purposes	 <u>73,371,953</u>

Reimbursable Cost for Tuition Per Student \$ 10,061.08

The above data was taken from the report filed by the District with the Illinois State Board of Education.

Tentative Draft — Subject to Revisions

**Annual Federal Financial
Compliance Report**

Tentative Draft — Subject to Revisions

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, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The District's basic financial statements include the operations of Macon-Piatt Special Education District (component unit), which received \$5,720,333 in federal awards, which were not included in the District's schedule of expenditures of federal awards for the year ended June 30, 2018. 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.

Tentative Draft — Subject to Revisions

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of 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.

Decatur, Illinois
October 18, 2018

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/16 – 6/30/17
U.S. Department of Education			
Pass Through Illinois State Board of Education			
IASA – Title I – Low Income	84.010A	17-4300-00 18-4300-00	\$ 6,201,543 —
IASA – Title I – Low Income – Neg. & Del. Private Institutions	84.010A	17-4305-00 18-4305-00	89,993 —
Total CFDA #84.010A and Title 1 Cluster			<u>6,291,536</u>
Title IV – 21 st Century Community Learning Centers	84.287C	17-4421-00	<u>165,759</u>
Total CFDA #84.287C			<u>165,759</u>
ESEA – Title II – Teacher Quality	84.367A	17-4932-00 18-4932-00	500,304 —
Total CFDA #84.367A			<u>500,304</u>
Math and Science Partnership	84.366	17-4936-7B 18-4936-7B	— —
Total CFDA #84.366			<u>—</u>
Preschool Expansion Grant	84.419B	17-4902-00 18-4902-00	513,757 —
Total CFDA #84.419B			<u>513,757</u>
LIPLEPS – Title III	84.365A	17-4909-00 18-4909-00	— —
Total CFDA #84.365A			<u>—</u>
Pass Through Macon Piatt Special Education District			
IDEA – Preschool Flor-Through	84.173A	18-4600-00	—
Total CFDA #84.173A			<u>—</u>
IDEA – Flow-Through	84.027A	18-4620-00	—
Total CFDA #84.173A			<u>—</u>
Pass Through Illinois State University			
Urban Center	84.336S	U336S140070-17	—
Total CFDA #84.336S			<u>—</u>
Pass Through Illinois Community College Board			
Federal Adult Basic Education, PL91-230	84.002	17-4810-00	—
Total CFDA #84.002			<u>—</u>
Total U.S. Department of Education			<u>7,471,356</u>

Tentative Draft — Subject to Revisions

Receipts 7/1/17 – 6/30/18	Disbursements 7/1/16 – 6/30/17	Passed Through to Subrecipients 7/1/16 – 6/30/17	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Obligations/ Encumbrances	Final Status	Budget
\$ 1,327,400 5,561,018	\$ 7,348,889 —	\$ 157,408 —	\$ 180,054 6,416,771	\$ 97,192 203,427	\$ — —	\$ 7,528,943 6,416,771	\$ 8,033,243 7,507,426
4,396	94,389	—	—	—	—	94,389	142,775
76,742	—	—	91,314	—	—	91,314	137,197
<u>6,969,556</u>	<u>7,443,278</u>	<u>157,408</u>	<u>6,688,139</u>	<u>300,619</u>	<u>—</u>	<u>14,131,417</u>	<u>15,820,641</u>
982	166,741	—	—	—	—	166,741	200,000
<u>982</u>	<u>166,741</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>166,741</u>	<u>200,000</u>
300,453	701,472	20,387	102,041	—	—	803,513	1,205,734
605,770	—	—	751,199	6,766	—	751,199	1,065,924
<u>906,223</u>	<u>701,472</u>	<u>20,387</u>	<u>853,240</u>	<u>6,766</u>	<u>—</u>	<u>1,554,712</u>	<u>2,271,658</u>
206,960	22,968	—	183,992	—	—	206,960	250,000
73,659	—	—	121,976	—	—	121,976	250,000
<u>280,619</u>	<u>22,968</u>	<u>—</u>	<u>305,968</u>	<u>—</u>	<u>—</u>	<u>328,936</u>	<u>500,000</u>
121,777	610,018	—	26,656	—	—	636,674	738,998
546,020	—	—	594,577	—	—	594,577	738,998
<u>667,797</u>	<u>610,018</u>	<u>—</u>	<u>621,233</u>	<u>—</u>	<u>—</u>	<u>1,231,251</u>	<u>1,477,996</u>
9,034	5,550	—	3,484	—	—	9,034	20,292
7,580	—	—	9,677	—	—	9,677	25,992
<u>16,614</u>	<u>5,550</u>	<u>—</u>	<u>13,161</u>	<u>—</u>	<u>—</u>	<u>18,711</u>	<u>46,284</u>
127,046	—	—	127,046	—	—	127,046	127,046
<u>127,046</u>	<u>—</u>	<u>—</u>	<u>127,046</u>	<u>—</u>	<u>—</u>	<u>127,046</u>	<u>127,046</u>
1,638,127	—	—	1,638,127	—	—	1,638,127	1,638,127
<u>1,638,127</u>	<u>—</u>	<u>—</u>	<u>1,638,127</u>	<u>—</u>	<u>—</u>	<u>1,638,127</u>	<u>1,638,127</u>
50,000	—	—	—	—	—	—	50,000
<u>50,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>50,000</u>
44,230	44,230	—	—	—	—	44,230	44,230
<u>44,230</u>	<u>44,230</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>44,230</u>	<u>44,230</u>
<u>10,701,194</u>	<u>8,994,257</u>	<u>177,795</u>	<u>10,246,914</u>	<u>307,385</u>	<u>—</u>	<u>19,241,171</u>	<u>22,175,982</u>

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/16 – 6/30/17
(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		17-4210-00	2,372,633
		18-4210-00	—
Total CFDA #10.555			<u>2,372,633</u>
School Breakfast	10.553	17-4220-00	1,108,018
		18-4220-00	—
Total CFDA #10.553			<u>1,108,018</u>
Total Child Nutrition Cluster			<u>3,480,651</u>
Child and Adult Care Food Program	10.558	17-4226-00	75,800
		18-4226-00	—
Total CFDA #10.558			<u>75,800</u>
Fresh Fruit and Vegetable Program	10.582	17-4240-00	11,789
Total CFDA #10.582			<u>11,789</u>
Total U.S. Department of Agriculture			<u>3,568,240</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	93.870	FCSUVS04095	68,229
		FCSWS04095	—
Total CFDA #93.870			<u>68,229</u>
Pass Through Illinois Department of Healthcare and Family Services			
Medicaid – Administrative Outreach	93.778	17-4991-00	64,092
		18-4991-00	—
Total CFDA #93.778			<u>64,092</u>
Pass Through Illinois State Board of Education			
SAMHS-IL-AWARE	93.243	17-4999-AW	165,377
		18-4999-AW	—
Total CFDA #93.243			<u>165,377</u>
Total U.S. Department of Health and Human Services			<u>297,698</u>

Tentative Draft — Subject to Revisions

Receipts 7/1/17 – 6/30/18	Disbursements 7/1/16 – 6/30/17	Passed Through to Subrecipients 7/1/16 – 6/30/17	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Obligations/ Encumbrances	Final Status	Budget
\$ 245,325	\$ —	\$ —	\$ 245,325	\$ —	\$ —	\$ 245,325	\$ N/A
81,109	—	—	81,109	—	—	81,109	N/A
823,855	2,674,759	—	521,728	—	—	3,196,487	N/A
<u>2,338,909</u>	<u>—</u>	<u>—</u>	<u>2,637,068</u>	<u>—</u>	<u>—</u>	<u>2,637,068</u>	<u>N/A</u>
<u>3,489,198</u>	<u>2,674,759</u>	<u>—</u>	<u>3,485,230</u>	<u>—</u>	<u>—</u>	<u>6,159,989</u>	<u>N/A</u>
506,039	1,263,166	—	350,891	—	—	1,614,057	N/A
<u>1,322,328</u>	<u>—</u>	<u>—</u>	<u>1,496,232</u>	<u>—</u>	<u>—</u>	<u>1,496,232</u>	<u>N/A</u>
<u>1,828,367</u>	<u>1,263,166</u>	<u>—</u>	<u>1,847,123</u>	<u>—</u>	<u>—</u>	<u>3,110,289</u>	<u>N/A</u>
<u>5,317,565</u>	<u>3,937,925</u>	<u>—</u>	<u>5,332,353</u>	<u>—</u>	<u>—</u>	<u>9,270,278</u>	<u>N/A</u>
15,820	82,242	—	9,379	—	—	91,621	N/A
<u>48,354</u>	<u>—</u>	<u>—</u>	<u>48,354</u>	<u>—</u>	<u>—</u>	<u>48,354</u>	<u>N/A</u>
<u>64,174</u>	<u>82,242</u>	<u>—</u>	<u>57,733</u>	<u>—</u>	<u>—</u>	<u>139,975</u>	<u>N/A</u>
<u>3,417</u>	<u>15,207</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,207</u>	<u>N/A</u>
<u>3,417</u>	<u>15,207</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,207</u>	<u>N/A</u>
<u>5,385,156</u>	<u>4,035,374</u>	<u>—</u>	<u>5,390,086</u>	<u>—</u>	<u>—</u>	<u>9,425,460</u>	<u>N/A</u>
42,104	110,333	—	—	—	—	110,333	112,873
<u>109,966</u>	<u>—</u>	<u>—</u>	<u>113,524</u>	<u>—</u>	<u>—</u>	<u>113,524</u>	<u>126,114</u>
<u>152,070</u>	<u>110,333</u>	<u>—</u>	<u>113,524</u>	<u>—</u>	<u>—</u>	<u>223,857</u>	<u>238,987</u>
80,650	64,092	—	80,650	—	—	144,742 ⁽¹⁾	N/A
<u>101,005</u>	<u>—</u>	<u>—</u>	<u>101,005</u>	<u>—</u>	<u>—</u>	<u>101,005⁽²⁾</u>	<u>N/A</u>
<u>181,655</u>	<u>64,092</u>	<u>—</u>	<u>181,655</u>	<u>—</u>	<u>—</u>	<u>245,747</u>	<u>N/A</u>
145,782	200,053	—	111,106	—	—	311,159	459,388
<u>195,315</u>	<u>—</u>	<u>—</u>	<u>226,425</u>	<u>—</u>	<u>—</u>	<u>226,425</u>	<u>459,388</u>
<u>341,097</u>	<u>200,053</u>	<u>—</u>	<u>337,531</u>	<u>—</u>	<u>—</u>	<u>537,584</u>	<u>918,776</u>
<u>674,822</u>	<u>374,478</u>	<u>—</u>	<u>632,710</u>	<u>—</u>	<u>—</u>	<u>1,007,188</u>	<u>1,157,763</u>

Decatur School District No. 61
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018
Tentative Draft — Subject to Revisions

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Receipts 7/1/16 – 6/30/17
(Continued)			
U.S. Department of Labor			
Pass Through Macon County			
WIA Instruction	17.259	16-4999-00	\$ <u>39,370</u>
Total CFDA #17.259			<u>39,370</u>
Total Department of Labor			<u>39,370</u>
U.S. Institute of Museum and Library Services			
Pass Through Illinois State Library			
Bridging the Gap	45.31	18-5316-BTB	<u>—</u>
Total CFDA #45.31			<u>—</u>
Total U.S. Institute of Museum and Library Services			<u>—</u>
Total Federal Awards			\$ <u>11,376,664</u>

(1) Local Match \$4,218,033

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

Tentative Draft — Subject to Revisions

Receipts 7/1/17 – 6/30/18	Disbursements 7/1/16 – 6/30/17	Passed Through to Subrecipients 7/1/16 – 6/30/17	Disbursements 7/1/17 – 6/30/18	Passed Through to Subrecipients 7/1/17 – 6/30/18	Obligations/ Encumbrances	Final Status	Budget
\$ <u>20,817</u>	\$ <u>60,187</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>60,187</u>	\$ <u>N/A</u>
<u>20,817</u>	<u>60,187</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>60,187</u>	<u>N/A</u>
<u>20,817</u>	<u>60,187</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>60,187</u>	<u>N/A</u>
<u>4,999</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,999</u>
<u>4,999</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,999</u>
<u>4,999</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,999</u>
\$ <u>16,786,988</u>	\$ <u>13,464,296</u>	\$ <u>177,795</u>	\$ <u>16,269,710</u>	\$ <u>\$307,385</u>	\$ <u>—</u>	\$ <u>29,734,006</u>	\$ <u>23,338,744</u>

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

Tentative Draft — Subject to Revisions

Notes to Schedule

1. The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2018. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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, 2018
Tentative Draft — Subject to Revisions

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, 2018
Tentative Draft — Subject to Revisions

7. The District's major programs were:

Cluster/Program	CFDA Number
Child Nutrition Cluster	10.553, 10.555
Special Education Cluster	84.027A, 84.173
Title II – Teacher Quality	84.367

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, 2018
Tentative Draft — Subject to Revisions

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, 2018
Tentative Draft — Subject to Revisions

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, 2018

Reference Number	Summary of Finding	Status
No matters are reportable.		

Due to ROE on Monday, October 15th
Due to ISBE on Thursday, November 15th
SD/JA18

☒ 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, 2018

<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: 39-055-0610-25</p>		<p>Name of Auditing Firm: BKD, LLP</p>			
<p>County Name: Macon</p>		<p>Name of Audit Manager: Heather Powell</p>			
<p>Name of School District/Joint Agreement: Decatur Public School District No. 61</p>		<p>Address: 225 North Water</p>			
<p>Address: 101 W. 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>0</p>	<p>City: Decatur</p>	<p>State: Illinois</p>	<p>Zip Code: 62523</p>	
<p>City: Decatur</p>		<p>Phone Number: 217 429-2411</p>	<p>Fax Number: 217 429-6109</p>		
<p>Email Address: tcovault@dps61.org</p>		<p>IL License Number (9 digit): 066-003844</p>			
<p>Zip Code: 62523</p>		<p>Expiration Date: 11/30/2018</p>			
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input checked="" 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</p>	<p>Fax Number: 217 424-3009</p>	<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>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 (05/18)

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

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KD / 10/18/18 / Notes to AFR

Independent Auditor's Report on Financial Statements and Supplementary Information

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

Report on the Financial Statements

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

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. This also includes determining that the regulatory provisions are acceptable for the current circumstances.

Auditor's Responsibility

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

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

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

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

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

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to these financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Decatur School District No. 61 as of June 30, 2018 or changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Tentative Draft — Subject to Revisions

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying financial information, listed as Supplementary Schedules and Statistical Section, pages 23 through 25 and 27 in the table of contents, and the attached section entitled Student Activity Funds, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The accompanying financial information on pages 26 and 28 through 32 listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2018, on our consideration of Decatur School District No. 61's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Decatur, Illinois
October 18, 2018

Tentative Draft — Subject to Revisions

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

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

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

Internal Control Over Financial Reporting

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

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

Tentative Draft — Subject to Revisions

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.

Decatur, Illinois
October 18, 2018

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

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

Nature of Operations

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

The Financial Reporting Entity

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

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

Macon-Piatt Special Education District

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

Decatur Public Schools Foundation

Decatur Public Schools Foundation
601 North Church
Decatur, Illinois 62523

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

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Condensed Financial Statements – Omitted Component Units

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

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

Statement of Financial Position

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

Tentative Draft — Subject to Revisions

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

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

Statement of Activities

	Decatur Public Schools Foundation
Revenues, gains and other support	\$ 2,240,473
Expenses	<u>703,330</u>
Change in net assets	1,537,143
Net assets, beginning of year	<u>922,659</u>
Net assets, end of year	<u><u>\$ 2,459,802</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, 2018

Tentative Draft — Subject to Revisions

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.

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Notes to Financial Statements

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Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Governmental and Expendable Trust Funds – Measurement Focus

The financial statements of all governmental and fiduciary funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets, liabilities and net position arising from cash transactions. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Fund Balance (Net Position) Reporting

In accordance with government accounting standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The regulatory provisions prescribed by the Illinois State Board of Education, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

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

Decatur School District No. 61

Notes to Financial Statements

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Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue, Debt Service, Tort, Capital Projects, and Fire Prevention and Safety Funds are by definition restricted for those specified purposes. The District has several revenue sources received within the different funds that also fall into these categories.

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

3. State Grants

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

4. Federal Grants

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

5. Social Security

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

Decatur School District No. 61

Notes to Financial Statements

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6. School Facility Occupation Tax

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

7. Food Service

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

8. Workers Compensation

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

Committed Fund Balance

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

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

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

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

Decatur School District No. 61

Notes to Financial Statements

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

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

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Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Basis of Accounting

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

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

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

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

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

Budgets and Budgetary Accounting

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

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

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

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

Investments

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

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

General Fixed Assets

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2018

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

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

The estimated useful lives are as follows:

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.

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

Investments

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

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

Custodial Credit Risk

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

Credit Risk

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

Concentration of Credit Risk

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

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Summary of Carrying Values

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

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

Investment Income

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

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

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

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

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

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

Note 4: Common Bank Account

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

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

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Note 5: Changes in General Fixed Assets

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

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

Note 6: Changes in Long-Term Debt

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

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

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

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

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

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

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

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

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

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

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

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

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

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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, 2017 are:

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

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Contributions

As set by statute, the District regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2017 was 11.70 percent. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

Teachers' Retirement System of the State of Illinois

Plan Description

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

TRS issues a publically available financial report that can be obtained at <http://trsil.org>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes

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are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,609,402 in pension contributions from the State of Illinois.

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

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

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

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

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

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the employer paid \$12,017 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Note 8: Transportation Agreement

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

Note 9: Leases

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

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

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

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Note 10: Contingencies

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

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

Note 11: Loss Exposure

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

Note 12: Postemployment Benefit Plan

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

Retiree Healthcare Plan

Plan Description

The District'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. Benefit provisions are contained in the agreement between the Mt. Zion Federation of Teachers and the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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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>477</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.

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

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

Benefits Provided

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

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

Contributions

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

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

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

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Note 13: Significant Concentrations

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

Current Economic Conditions

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

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

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

Labor Agreement

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

Note 14: Facilities Occupation Sales Tax

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

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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.

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Activity Funds

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

Balance represents cash plus investments.

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

Independent Auditor's Report

Board Education
Decatur School District No. 61
Decatur, Illinois

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Tentative Draft — Subject to Revisions

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards

We have audited the basic financial statements and related notes of Decatur School District No. 61, as of and for the year ended June 30, 2018, and have issued our report thereon dated October 18, 2018, which expressed an adverse opinion because of departures from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost*

Tentative Draft — Subject to Revisions

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.

Decatur, Illinois
October 18, 2018

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

Notes to Schedule

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments
- Date:
25. For the listed mandated categorical (Revenue Code (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-Regual 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.

Signature

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)																																				
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7	Tax Year <u>2017</u> Equalized Assessed Valuation (EAV): 691,033,957																																				
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9	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">Educational</td> <td style="width: 15%; text-align: center;">Operations & Maintenance</td> <td style="width: 15%; text-align: center;">Transportation</td> <td style="width: 15%; text-align: center;">Combined Total</td> <td style="width: 15%; text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.025700</td> <td>+ 0.005000</td> <td>+ 0.002000</td> <td>= 0.032700</td> <td>0.005000</td> </tr> </table>													Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.025700	+ 0.005000	+ 0.002000	= 0.032700	0.005000														
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13	B. Results of Operations *																																				
14																																					
15	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Receipts/Revenues</td> <td style="width: 25%; text-align: center;">Disbursements/Expenditures</td> <td style="width: 25%; text-align: center;">Excess/ (Deficiency)</td> <td style="width: 25%; text-align: center;">Fund Balance</td> </tr> <tr> <td>92,383,900</td> <td>98,399,312</td> <td>(6,015,412)</td> <td>20,223,938</td> </tr> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	92,383,900	98,399,312	(6,015,412)	20,223,938																
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92,383,900	98,399,312	(6,015,412)	20,223,938																																		
16																																					
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.																																				
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20	C. Short-Term Debt **																																				
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22	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">CPPRT Notes</td> <td style="width: 15%; text-align: center;">TAWs</td> <td style="width: 15%; text-align: center;">TANs</td> <td style="width: 15%; text-align: center;">TO/EMP. Orders</td> <td style="width: 15%; text-align: center;">GSA Certificates</td> <td style="width: 10%;"></td> </tr> <tr> <td>0</td> <td>+ 0</td> <td>+ 0</td> <td>+ 0</td> <td>+ 0</td> <td>+</td> </tr> <tr> <td style="text-align: center;">Other</td> <td colspan="5" style="text-align: center;">Total</td> </tr> <tr> <td>0</td> <td colspan="5">= 0</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates		0	+ 0	+ 0	+ 0	+ 0	+	Other	Total					0	= 0				
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28	D. Long-Term Debt																																				
29	Check the applicable box for long-term debt allowance by type of district.																																				
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31	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><input type="checkbox"/></td> <td style="width: 40%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 50%; text-align: right;">95,362,686</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table>													<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	95,362,686	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.																			
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34	Long-Term Debt Outstanding:																																				
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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	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><input type="checkbox"/></td> <td>Pending Litigation</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Decrease in EAV</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Passage of Referendum</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe & Itemize)</td> </tr> </table>													<input type="checkbox"/>	Pending Litigation	<input type="checkbox"/>	Material Decrease in EAV	<input type="checkbox"/>	Material Increase/Decrease in Enrollment	<input type="checkbox"/>	Adverse Arbitration Ruling	<input type="checkbox"/>	Passage of Referendum	<input type="checkbox"/>	Taxes Filed Under Protest	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)								
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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)	20,223,938.00	0.219	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	92,383,900.00		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	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	98,399,312.00	1.065	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	92,383,900.00		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)				Value	1.05
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	25,048,349.00	91.64	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	273,331.42		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	19,207,288.83		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		81,259,000.00	14.78	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		95,362,686.07		Value	0.10

Total Profile Score: 2.90 *

Estimated 2019 Financial Profile Designation: WARNING

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

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

	A	B	C	D	E	F	G	H	I	J	K
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		503,134	73,198	502,725	1,066,776	84,194	171,438	1,996,195	86,303	114,854
5	Investments	120	15,195,763	2,045,082	403,358	1,769,317	2,482,093	2,917,097	2,398,884	1,914,294	3,225,404
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	67								
10	Inventory	170	102,905								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		15,801,869	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258
14	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	4,927,383								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		4,927,383	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	866,373				1,758,663			1,445,576	
39	Unreserved Fund Balance	730	10,008,113	2,118,280	906,083	2,836,093	807,624	3,088,535	4,395,079	555,021	3,340,258
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		15,801,869	2,118,280	906,083	2,836,093	2,566,287	3,088,535	4,395,079	2,000,597	3,340,258

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

	A	B	L	M	N			
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups				
2				General Fixed Assets	General Long-Term Debt			
3				CURRENT ASSETS (100)				
4				Cash (Accounts 111 through 115) ¹	68,722			
5				Investments	120			462,202
6				Taxes Receivable	130			
7				Interfund Receivables	140			
8				Intergovernmental Accounts Receivable	150			
9				Other Receivables	160			
10				Inventory	170			
11				Prepaid Items	180			
12				Other Current Assets (Describe & Itemize)	190			
13				Total Current Assets	530,924			
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220			1,979,076			
17	Building & Building Improvements	230			152,136,305			
18	Site Improvements & Infrastructure	240			2,592,895			
19	Capitalized Equipment	250			33,851,885			
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340			906,083			
22	Amount to be Provided for Payment on Long-Term Debt	350			80,352,917			
23	Total Capital Assets	190,560,161			81,259,000			
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493			530,924			
34	Total Current Liabilities	530,924						
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		81,259,000				
37	Total Long-Term Liabilities			81,259,000				
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730						
40	Investment in General Fixed Assets		190,560,161					
41	Total Liabilities and Fund Balance	530,924	190,560,161	81,259,000				

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

	A	B	C	D	E	F	G	H	I	J	K
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	14,793,909	1,819,321	6,391,635	735,336	2,366,348	587,689	203,600	1,442,164	207,698
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	50,621,120	1,794,935	0	5,968,531	0	0	0	0	0
7	FEDERAL SOURCES	4000	16,333,324	251	0	113,573	13,406	0	0	0	0
8	Total Direct Receipts/Revenues		81,748,353	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,042,308								
10	Total Receipts/Revenues		85,790,661	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	45,064,030				1,481,456				
13	Support Services	2000	31,141,990	5,733,511		6,220,290	2,574,598	1,299,691		2,920,995	502,354
14	Community Services	3000	1,573,310	0		0	187,840				
15	Payments to Other Districts & Governmental Units	4000	8,666,181	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	7,527,866	0	0			0	0
17	Total Direct Disbursements/Expenditures		86,445,511	5,733,511	7,527,866	6,220,290	4,243,894	1,299,691		2,920,995	502,354
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,042,308	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		90,487,819	5,733,511	7,527,866	6,220,290	4,243,894	1,299,691		2,920,995	502,354
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(4,697,158)	(2,119,004)	(1,136,231)	597,150	(1,864,140)	(712,002)	203,600	(1,478,831)	(294,656)
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						2,700,000			
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			25,800				2,178,200		
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	7,604	853							
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		69,059							
44	Total Other Sources of Funds		7,604	69,912	25,800	0	0	2,700,000	2,178,200	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, 2018

	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 (\$100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,700,000		
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								69,059	
76	Total Other Uses of Funds		0	0	0	0	0	0	2,700,000	69,059	0
77	Total Other Sources/Uses of Funds		7,604	69,912	25,800	0	0	2,700,000	(521,800)	(69,059)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(4,689,554)	(2,049,092)	(1,110,431)	597,150	(1,864,140)	1,987,998	(318,200)	(1,547,890)	(294,656)
79	Fund Balances - July 1, 2017		15,564,040	4,167,372	2,016,514	2,238,943	4,430,427	1,100,537	4,713,279	2,926,203	3,634,914
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									622,284	
81	Fund Balances - June 30, 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

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

	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		8,947,390	1,740,728	1,514,578	696,290	1,188,921		174,073	1,393,458	174,073
6	Leasing Purposes Levy ⁸	1130	174,073								
7	Special Education Purposes Levy	1140	139,258								
8	FICA/Medicare Only Purposes Levies	1150					792,800				
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		9,260,721	1,740,728	1,514,578	696,290	1,981,721	0	174,073	1,393,458	174,073
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	8,662	1,628	1,417	651	1,854		163	1,303	163
15	Payments from Local Housing Authorities	1220	10,078	1,894	1,648	758	2,157		190	1,516	190
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,097,436				282,743				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,116,176	3,522	3,065	1,409	286,754	0	353	2,819	353
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	30,841								
21	Regular - Tuition from Other Districts (In State)	1312	8,975								
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		39,816								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				6,152					
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									

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

	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
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					6,152					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	264,996	21,856	10,251	23,929	38,515	18,069	29,174	28,968	33,272
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		264,996	21,856	10,251	23,929	38,515	18,069	29,174	28,968	33,272
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	75,081								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,559								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		82,640								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	87,630								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,939								
82	Total District/School Activity Income		95,569	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	114,483								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	1,731								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		116,214								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	251,100	52,481							
96	Contributions and Donations from Private Sources	1920	553,677				14,971	219,009			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	175,000								
99	Refund of Prior Years' Expenditures	1950	592,573				44,387			16,919	
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	25,442								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			4,863,741			350,611			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	140,000								
106	Other Local Fees (Describe & Itemize)	1993	52,400								
107	Other Local Revenues (Describe & Itemize)	1999	27,585	734		7,556					
108	Total Other Revenue from Local Sources		1,817,777	53,215	4,863,741	7,556	59,358	569,620	0	16,919	0
109	Total Receipts/Revenues from Local Sources	1000	14,793,909	1,819,321	6,391,635	735,336	2,366,348	587,689	203,600	1,442,164	207,698

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

	A	B	C	D	E	F	G	H	I	J	K
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	46,315,558	1,794,935		1,618,370					
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	135,567								
121	Total Unrestricted Grants-In-Aid		46,451,125	1,794,935	0	1,618,370	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	13,355								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	642,486								
126	Special Education - Personnel	3110	17,488								
127	Special Education - Orphanage - Individual	3120	314,228								
128	Special Education - Orphanage - Summer Individual	3130	6,344								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		993,901	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	31,199								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		31,199				0				

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

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

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

	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
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	3,162,764								
195	Special Milk Program	4215	0								
196	School Breakfast Program	4220	1,828,367								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226	64,174								
199	Fresh Fruits & Vegetables	4240	3,417								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		5,058,722				0				
202	TITLE I										
203	Title I - Low Income	4300	6,824,449	251		63,718					
204	Title I - Low Income - Neglected, Private	4305	81,138								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		6,905,587	251		63,718	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	982								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		982	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	127,046								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,638,127								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		1,765,173	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	44,230								
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									

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

	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
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	617,942			49,855					
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	16,614								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	906,223								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	181,655								
271	Medicaid Matching Funds - Fee-for-Service Program	4992									
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	836,196				13,406				
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		16,333,324	251	0	113,573	13,406	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	16,333,324	251	0	113,573	13,406	0	0	0	0
275	Total Direct Receipts/Revenues		81,748,353	3,614,507	6,391,635	6,817,440	2,379,754	587,689	203,600	1,442,164	207,698

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	19,637,614	6,639,059	190,940	1,046,828		10,879	5,081		27,530,401	28,911,454
6	Tuition Payment to Charter Schools	1115			3,096,352						3,096,352	3,222,725
7	Pre-K Programs	1125	1,241,725	451,649	11,899	169,349			24,684		1,899,306	1,979,097
8	Special Education Programs (Functions 1200-1220)	1200	4,390,263	1,297,847	5,622	51,520		69,245			5,814,497	5,854,585
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	3,150,084	1,091,159	294,612	414,844			12,752		4,963,451	4,748,773
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300			12						12	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	733,058	55,508	108,616	98,116		43,090	20,500		1,058,888	1,110,339
15	Summer School Programs	1600	48,977	715							49,692	50,940
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	117,439	1,692	841	5,110		90			125,172	149,050
18	Bilingual Programs	1800	160,695	73,438	95	12,731					246,959	271,196
19	Truant Alternative & Optional Programs	1900	213,847	60,692	1,237	3,524					279,300	262,737
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	29,693,702	9,671,759	3,710,226	1,802,022	0	123,304	63,017	0	45,064,030	46,560,896
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,345,166	433,244	9,893	10,145			3,996		1,802,444	1,902,171
37	Guidance Services	2120	984,411	263,856	467	1,126					1,249,860	1,328,090
38	Health Services	2130	743,749	283,994	16,783	13,934		161			1,058,621	1,107,006
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils (Describe & Itemize)	2190	353,515	104,415	4,532	10,650					473,112	524,230
42	Total Support Services - Pupils	2100	3,426,841	1,085,509	31,675	35,855	0	161	3,996	0	4,584,037	4,861,497
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	1,290,204	343,505	594,043	56,387	4,214	3,110		2,601	2,294,064	2,175,125
45	Educational Media Services	2220	1,091,042	371,239	110,551	53,530			2,915		1,629,277	1,895,023
46	Assessment & Testing	2230	495	7	163,865	92,243					256,610	189,174
47	Total Support Services - Instructional Staff	2200	2,381,741	714,751	868,459	202,160	4,214	3,110	2,915	2,601	4,179,951	4,259,322
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	14,714	642	551,307	23,046		16,070			605,779	621,761
50	Executive Administration Services	2320	698,576	145,688	4,503	19,433		4,336			872,536	853,220
51	Special Area Administration Services	2330	288,137	100,025	1,181	1,114			849	2,601	393,907	446,796
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	1,001,427	246,355	556,991	43,593	0	20,406	849	2,601	1,872,222	1,921,777

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	4,247,972	1,129,080	90,687	64,999		10,964	10,636	7,113	5,561,451	5,443,201
56	Other Support Services - School Admin (Describe & Itemize)	2490	279,087	99,792							378,879	62,725
57	Total Support Services - School Administration	2400	4,527,059	1,228,872	90,687	64,999	0	10,964	10,636	7,113	5,940,330	5,505,926
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	200,600	47,664	653	4,903		340			254,160	251,110
60	Fiscal Services	2520	486,811	99,176	237,654	11,077	110,995		2,024		947,737	933,500
61	Operation & Maintenance of Plant Services	2540	3,229,412	935,995	163,757	19,453			1,690	10,642	4,360,949	4,469,482
62	Pupil Transportation Services	2550	55,663	8,473							64,136	64,770
63	Food Services	2560	22,862		3,962,711	134,654	53,715	7,747	12,286		4,193,975	4,104,718
64	Internal Services	2570	404,086	63,827	1,462	16,044		315	751		486,485	481,595
65	Total Support Services - Business	2500	4,399,434	1,155,135	4,366,237	186,131	164,710	8,402	16,751	10,642	10,307,442	10,305,175
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	206,421	12,134	107,662	139					326,356	304,185
69	Information Services	2630	40,500	10,903	47,780	3,608		485			103,276	123,315
70	Staff Services	2640	344,666	102,770	119,825	5,120		24,902			597,283	595,230
71	Data Processing Services	2660	569,052	109,386	890,387	514,886	398,554		643,525	10,385	3,136,175	3,183,025
72	Total Support Services - Central	2600	1,160,639	235,193	1,165,654	523,753	398,554	25,387	643,525	10,385	4,163,090	4,205,755
73	Other Support Services (Describe & Itemize)	2900	67,236	27,682							94,918	82,755
74	Total Support Services	2000	16,964,377	4,693,497	7,079,703	1,056,491	567,478	68,430	678,672	33,342	31,141,990	31,142,207
75	COMMUNITY SERVICES (ED)	3000	1,023,407	190,469	264,659	93,926			849		1,573,310	1,780,617
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			18,675						18,675	50,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			120,291						120,291	82,070
84	Total Payments to Other Govt Units (In-State)	4100			138,966			0			138,966	132,070
85	Payments for Regular Programs - Tuition	4210					37,920				37,920	46,800
86	Payments for Special Education Programs - Tuition	4220					8,104,302				8,104,302	9,095,577
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240						352,800			352,800	453,200
89	Payments for Community College Programs - Tuition	4270						32,193			32,193	
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						8,527,215			8,527,215	9,595,577
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			138,966			8,527,215			8,666,181	9,727,647
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, 2018**

	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												
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										338,865
114	Total Direct Disbursements/Expenditures		47,681,486	14,555,725	11,193,554	2,952,439	567,478	8,718,949	742,538	33,342	86,445,511	89,550,232
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,697,158)	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			31,563	20,010			12,172		63,745	76,000
124	Operation & Maintenance of Plant Services	2540	2,163,256	560,251	402,523	2,213,240	181,728	2,200	146,568		5,669,766	5,876,340
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
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		2,163,256	560,251	434,086	2,233,250	181,728	2,200	158,740	0	5,733,511	5,952,340
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(2,119,004)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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						3,779,860			3,779,860	3,780,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
170								3,720,000			3,720,000	3,720,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						28,006			28,006	40,000
172	Total Debt Services	5000			0			7,527,866			7,527,866	7,540,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			7,527,866			7,527,866	7,540,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,136,231)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	109,321	8,673	6,089,966	12,330				0	6,220,290	6,663,466
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	109,321	8,673	6,089,966	12,330	0	0	0	0	6,220,290	6,663,466
185	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
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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
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										350,150
210	Total Disbursements/ Expenditures		109,321	8,673	6,089,966	12,330	0	0	0	0	6,220,290	7,013,616
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										597,150	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		341,001							341,001	350,150
216	Pre-K Programs	1125		119,633							119,633	122,745
217	Special Education Programs (Functions 1200-1220)	1200		659,539							659,539	662,270
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		292,231							292,231	263,850
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		52,935							52,935	55,536
224	Summer School Programs	1600		707							707	735
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		1,689							1,689	2,320
227	Bilingual Programs	1800		2,198							2,198	2,650
228	Truants' Alternative & Optional Programs	1900		11,523							11,523	14,425
229	Total Instruction	1000		1,481,456							1,481,456	1,474,681
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		67,564							67,564	76,910
233	Guidance Services	2120		33,437							33,437	33,930
234	Health Services	2130		109,865							109,865	136,320
235	Psychological Services	2140									0	
236	Speech Pathology & Audiology Services	2150									0	
237	Other Support Services - Pupils (Describe & Itemize)	2190		67,373							67,373	71,178
238	Total Support Services - Pupils	2100		278,239							278,239	318,338
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		43,857							43,857	41,880
241	Educational Media Services	2220		194,671							194,671	180,020
242	Assessment & Testing	2230		7							7	123
243	Total Support Services - Instructional Staff	2200		238,535							238,535	222,023
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		2,560							2,560	2,475
246	Executive Administration Services	2320		42,487							42,487	41,880
247	Service Area Administrative Services	2330		41,286							41,286	27,580
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365		57							57	60

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

	A	B	C	D	E	F	G	H	I	J	K	L
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												
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		84,748							84,748	92,500
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		171,138							171,138	164,495
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		311,789							311,789	317,635
260	Other Support Services - School Administration (Describe & Itemize)	2490		3,878							3,878	4,195
261	Total Support Services - School Administration	2400		315,667							315,667	321,830
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		11,090							11,090	11,070
264	Fiscal Services	2520		101,355							101,355	98,470
265	Facilities Acquisition & Construction Services	2530		2,396							2,396	9,160
266	Operation & Maintenance of Plant Services	2540		1,121,340							1,121,340	1,163,855
267	Pupil Transportation Services	2550		33,533							33,533	33,510
268	Food Services	2560		4,690							4,690	20,900
269	Internal Services	2570		84,575							84,575	67,995
270	Total Support Services - Business	2500		1,358,979							1,358,979	1,404,960
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620		43,537							43,537	40,185
274	Information Services	2630		8,389							8,389	8,340
275	Staff Services	2640		46,030							46,030	45,740
276	Data Processing Services	2660		113,161							113,161	110,345
277	Total Support Services - Central	2600		211,117							211,117	204,610
278	Other Support Services (Describe & Itemize)	2900		923							923	975
279	Total Support Services	2000		2,574,598							2,574,598	2,637,231
280	COMMUNITY SERVICES (MR/SS)	3000		187,840							187,840	186,685
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										1,726,700
295	Total Disbursements/Expenditures			4,243,894				0			4,243,894	6,025,297
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,864,140)	
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	8,838		1,071,830	84,921	134,102				1,299,691	1,726,700
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	8,838	0	1,071,830	84,921	134,102	0	0	0	1,299,691	1,726,700
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		8,838	0	1,071,830	84,921	134,102	0	0	0	1,299,691	1,726,700
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(712,002)	
314												
315	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			1,412,698						1,412,698	870,000
321	Unemployment Insurance Payments	2363			63,629						63,629	175,000
322	Insurance Payments (Regular or Self-Insurance)	2364			246,843						246,843	330,000
323	Risk Management and Claims Services Payments	2365	3,940	733							4,673	4,430
324	Judgment and Settlements	2366						800			800	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	478,321	168,714	458,512						1,105,547	1,157,470
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371			80,356						80,356	115,000
329	Vehicle Insurance (Transportation)	2372			6,449						6,449	10,000
330	Total Support Services - General Administration	2000	482,261	169,447	2,268,487	0	0	800	0	0	2,920,995	2,661,900
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		482,261	169,447	2,268,487	0	0	800	0	0	2,920,995	2,661,900
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,478,831)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	3,358	144	483,038	15,814					502,354	600,000
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
353	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		3,358	144	483,038	15,814	0	0	0	0	502,354	600,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(294,656)	

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

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018			
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, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	Life Safety	08/01/07	6,000,000	4	1,323,333			950,000	373,333	369,170
32	Working Cash	08/01/07	3,000,000	1	661,667			475,000	186,667	184,586
33	General Obligation Bonds	10/11/11	70,920,000	6	65,970,000			1,145,000	64,825,000	64,102,165
34	QZAB Series 2011	11/03/11	4,675,000	6	4,675,000				4,675,000	4,622,871
35	General Obligation/Working Cash Bonds	07/30/13	700,000	1	7,000,000				7,000,000	6,921,946
36	General Obligation/Refunding Bonds	07/30/13	1,995,000	3	1,995,000				1,995,000	1,972,755
37	Life Safety	02/29/26	1,355,000	4	1,150,000			1,150,000	0	
38	Working Cash	12/01/17	2,204,000	1		2,204,000			2,204,000	2,179,424
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			90,849,000		82,775,000	2,204,000	0	3,720,000	81,259,000	80,352,917
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 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, 2017									2,547,597	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		139,258			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		36		18,068	
7	Drivers' Education Fees					10-1970					25,442
8	School Facility Occupation Tax Proceeds					30 or 60-1983				5,214,352	
9	Driver Education					10 or 20-3370					86,955
10	Other Receipts (Describe & Itemize)					--		282			
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	139,576	0	5,232,420	112,397
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		139,576			112,397
15	Facilities Acquisition & Construction Services					20 or 60-2530				1,299,691	
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200				3,329,563	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				1,145,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									4,474,563	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	139,576	0	5,774,254	112,397
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	2,005,763	0
25	Reserved Fund Balance					714				0	
26	Unreserved Fund Balance					730	0	0	0	2,005,763	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:										
32						Total Claims Payments:					
33						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	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 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, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
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	150,282,687	1,853,618		152,136,305	50	34,865,666	2,302,024		37,167,690	114,968,615
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,434,990	157,905		2,592,895	20	2,410,905	8,223		2,419,128	173,767
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	27,328,646	53,715	128,431	27,253,930		25,372,902	414,488	103,755	25,683,635	1,570,295
13	5 Yr Schedule	252	6,128,076	537,586	67,707	6,597,955		4,542,368	506,173	42,260	5,006,281	1,591,674
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	188,153,475	2,602,824	196,138	190,560,161	10	67,191,841	3,230,908	146,015	70,276,734	120,283,427
17	Non-Capitalized Equipment	700				901,278			90,128			
18	Allowable Depreciation							3,321,036				

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	86,445,511	
9	O&M	Expenditures 15-22, L151	Total Expenditures		5,733,511	
10	DS	Expenditures 15-22, L174	Total Expenditures		7,527,866	
11	TR	Expenditures 15-22, L210	Total Expenditures		6,220,290	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		4,243,894	
13	TORT	Expenditures 15-22, L342	Total Expenditures		2,920,995	
14					Total Expenditures	\$ 113,092,067
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, L148, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		1,874,622	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		12	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		49,692	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,572,461	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		8,666,181	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		567,478	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		742,538	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		181,728	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		158,740	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,720,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		119,633	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		707	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		187,840	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)				\$	17,841,632
77	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					95,250,435
78	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					7,292.65
79	Estimated OEPP (Line 77 divided by Line 78)				\$	13,061.16
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	6,152
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		82,640
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		95,569
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		114,483
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		1,731
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		303,581
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		175,000
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		52,400
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		993,901
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		31,199
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		92,389
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		86,955
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		4,184,681
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		149,965
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		176,113
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		5,058,722
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		6,969,556
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		982
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,638,127
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		667,797
164	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		16,614
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		906,223
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		181,655
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		849,602
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,322,703
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		40,778
178	Total Deductions for PCTC Computation Line 84 through Line 174				\$	25,199,518
179	Net Operating Expense for Tuition Computation (Line 77 minus Line 176)					70,050,917
180	Total Depreciation Allowance (from page 26, Line 18, Col I)					3,321,036
181	Total Allowance for PCTC Computation (Line 177 plus Line 178)					73,371,953
182	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					7,292.65
183	Total Estimated PCTC (Line 179 divided by Line 180) * \$					10,061.08
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: 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.*
- 3. In Column (C) enter the name of the Company that is listed on the contract.*
- 4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be equal to the amount reported in the AFR's "Expenditures 15-22" tab.*
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.*
- 7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.*

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

ED-Data Processing Services-Purchased Service	10-2660-300	Education Logistics, Inc	700	700	0
Transport-Pupil Transportation Services-Purchased Service	10-2550-300	Education Logistics, Inc	10,201	10,201	0
ED-Data Processing Services-Purchased Service	10-2660-300	Entec Services, Inc.	16,235	16,235	0
Operation & Maintenance-Plant Services-Purchased Service	20-2540-300	Entec Services, Inc.	9,123	9,123	0
Transport-Pupil Transportation Services-Purchased Service	10-2550-300	First Student Inc	51,915	25,000	26,915
ED-Instruction-Purchased Service	10-1000-300	Global Education Management	27,665	25,000	2,665
ED-Community Service-Purchased Service	10-3000-300	Growing Strong Sexual Assault Center	32,484	25,000	7,484
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Hanover Research	41,600	25,000	16,600
ED-Community Service-Purchased Service	10-3000-300	Heritage Behavioral Health Center	141,039	25,000	116,039
ED-Data Processing Services-Purchased Service	10-2660-300	Integrity Technology Solutions	163,178	25,000	138,178
Operation & Maintenance-Plant Services-Purchased Service	20-2540-300	Kone, Inc	31,042	25,000	6,042
Tort-General Administration-Purchased Service	80-2300-300	Kone, Inc	20,844	20,844	0
ED-General Administration-Purchased Service	10-2300-300	Menard Consulting Inc.	2,300	2,300	0
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	Midwest Fiber Recycling	6,000	6,000	0
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Northwest Evaluation Association (NWEA)	87,888	25,000	62,888
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	On To College With John Baylor	3,480	3,480	0
Tort-General Administration-Purchased Service	80-2300-300	Prairie State Insurance Cooperative	327,741	25,000	302,741
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	Richland Community College	46,328	25,000	21,328
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Robin Fogarty & Associates	3,000	3,000	0
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Safe & Civil Schools	6,566	6,566	0
Tort-General Administration-Purchased Service	80-2300-300	Safety Training School	8,307	8,307	0
Tort-General Administration-Purchased Service	80-2300-300	SKS Engineers, LLC	4,500	4,500	0
ED-General Administration-Purchased Service	10-2300-300	The Cambrian Group	69,858	25,000	44,858
ED-Data Processing Services-Purchased Service	10-2660-300	The Solvr Group	24,425	24,425	0
ED-Fiscal Services-Purchased Services	10-2520-300	Timeclock Plus	104,172	25,000	79,172
ED-Fiscal Services-Purchased Services	10-2520-300	Tyler Technologies, Inc..	63,486	25,000	38,486
ED-Support Services-Instructional Staff-Purchased Services	10-2200-300	Tyler Technologies, Inc..	110	110	0
ED-Instruction-Purchased Service	10-1000-300	Writesteps LLC	1,469	1,469	0
ED-Instruction-Supply	10-1000-400	SYNBC/Amazon	23,413	23,413	0
ED-Data Processing Services-Supply	10-2660-400	SYNBC/Amazon	4,213	4,213	0
ED-Instructional Staff-Supply	10-2200-400	SYNBC/Amazon	2,881	2,881	0
ED-School Administration-Supply	10-2400-400	SYNBC/Amazon	1,416	1,416	0
ED-Pupil-Supply	10-2100-400	SYNBC/Amazon	1,538	1,538	0
ED-Community Service-Supply	10-3000-400	SYNBC/Amazon	363	363	0
ED-Internal Services-Supply	10-2570-400	SYNBC/Amazon	159	159	0
Operation & Maintenance-Plant Services-Supply	20-2540-400	SYNBC/Amazon	25	25	0

ED-Instruction-Supply	10-1000-400	Asset Genie, Inc	52,440	25,000	27,440
ED-Data Processing Services-Supply	10-2660-400	Asset Genie, Inc	76,424	25,000	51,424
ED-Oper & Maint Plant Services-Supply	10-2560-400	Aramark	4,419	4,419	0
ED-Internal Services-Supply	10-2570-400	Aramark	606	606	0
Operation & Maintenance-Plant Services-Supply	20-2540-400	Aramark	4,639	4,639	0
ED-Instruction-Supply	10-1000-400	College Board	45,583	25,000	20,583
ED-Data Processing Services-Supply	10-2660-400	De Lage Landen Public Finance	133,504	25,000	108,504
ED-Data Processing Services-Supply	10-2660-400	Dropbox For Education	6,500	6,500	0
ED-Instruction-Supply	10-1000-400	Lincoln Office	5,952	5,952	0
ED-Instruction-Supply	10-1000-400	Rosetta Stone, Ltd.	3,300	3,300	0
ED-Instruction-Other	10-1000-600	Mt Zion High School	1,800	1,800	0
ED-Instruction-Other	10-1000-600	Peoria Central High School	1,800	1,800	0
ED-Instruction-Other	10-1000-600	Secretary of State	90	90	0
ED-Instruction-Other	10-1000-600	Southeast High School	2,300	2,300	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			12,442,885	935,629	11,507,256

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 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					326,434		
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			46,482,469		46,482,469	
20	Support Services:							
21	Pupil	2100			4,858,280		4,858,280	
22	Instructional Staff	2200			4,411,357		4,411,357	
23	General Admin.	2300			4,963,506		4,963,506	
24	School Admin	2400			6,245,361		6,245,361	
25	Business:							
26	Direction of Business Spt. Srv.	2510		265,250	0	265,250	0	
27	Fiscal Services	2520		936,073	0	936,073	0	
28	Oper. & Maint. Plant Services	2540			10,822,069	10,822,069	0	
29	Pupil Transportation	2550			6,317,959		6,317,959	
30	Food Services	2560			4,132,664		4,132,664	
31	Internal Services	2570		570,309	0	570,309	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			369,893		369,893	
35	Information Services	2630			111,665		111,665	
36	Staff Services	2640		643,313	0	643,313	0	
37	Data Processing Services	2660		2,207,257	0	2,207,257	0	
38	Other:	2900			95,841		95,841	
39	Community Services	3000			1,760,301		1,760,301	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(11,507,256)		(11,507,256)	
41	Total			4,622,202	79,064,109	15,444,271	68,242,040	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	4,622,202	Total Indirect costs:	15,444,271	
44				Total Direct Costs:	79,064,109	Total Direct Costs:	68,242,040	
45				=	5.85%	=	22.63%	
46								

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018											
2												
3												
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	Decatur Public School District No. 39-055-0610-25											
7												
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 (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)							
11	Curriculum Planning											
12	Custodial Services											
13	Educational Shared Programs											
14	Employee Benefits	X	X	X	TRS, IMRF							
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance	X	X	X	Prairie State Insurance Cooperative							
20	Investment Pools	X	X	X	PMA							
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel											
26	Special Education Cooperatives	X	X	X	Macon-Piatt 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 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	872,536		872,536	868,760		868,760
2. Special Area Administration Services	2330	393,907		393,907	403,019		403,019
3. Other Support Services - School Administration	2490	378,879		378,879	400,165		400,165
4. Direction of Business Support Services	2510	254,160	0	254,160	264,455		264,455
5. Internal Services	2570	486,485		486,485	495,335		495,335
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,385,967	0	2,385,967	2,431,734	0	2,431,734
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							2%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 8, Line 80, Other Changes in Fund Balance Increase in Worker's Comp Reserve	\$ 622,284
2. Page 10, Line 81, Other District/School Activity Revenue Entry fees and guarantees	\$ 7,939
3. Page 10, Line 106, Other Local Fees Education Fund District Pre-K fees	\$ 52,400
4. Page 10, Line 107, Other Local Revenues Education Fund Jury duty Pay-on-line fees Miscellaneous	\$ 495 367 26,723 \$ 27,585
Operations and Maintenance Fund Jury duty Miscellaneous	\$ 100 634 \$ 734
Transportation Fund Gas Credit	\$ 7,556
5. Page 11, Line 120, Other Unrestricted Grants-in Aid from State Sources Orphanage tuition 18-3	\$ 135,567
6. Page 12, Line 171, Other Restricted Revenue from State Sources Education Fund Community Investment Macon-Piatt ROE, Raising Student Achievement State Library Grant	\$ 163,765 1,000 11,245 \$ 176,010
Transportation Community Investment	\$ 103
7. Page 14, Line 272, Other Restricted Revenues from Federal Sources Education Fund MIECHV Workforce Investment SAMHSA Urban Center Bridging the GAP Library Grant Math Science Partnership Grant	\$ 152,070 20,817 327,691 50,000 4,999 280,619 \$ 836,196
IMRF Fund SAMHSA	\$ 13,406
8. Page 15, Line 41, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation Crossing guards Security Lunch monitors	\$ 11,460 48,857 2,744 410,051 \$ 473,112
9. Page 16, Line 56, Columns 100, 200 - Other Support Services - School Admin Deans	\$ 378,879

10. Page 16, Line 73, Columns 100, 200 - Other Support Services DEA President	\$ 94,918
11. Page 16, Line 83, Column 300 - Other Payments to In-State Govt Units Summer School	\$ 23,366
"TEAMS" Teaching with Illinois State University	<u>96,925</u>
	\$ 120,291
12. Page 18, Line 169, Column 300 - Debt Services - Other Bank service charges	\$ 2,206
Bond issue costs	<u>25,800</u>
	\$ 28,006
13. Page 20, Line 237, Column 200 - Other Support Services Pupils Crossing guards	\$ 5,981
Lunch monitors	<u>61,392</u>
	67,373
14. Page 21, Line 260, Column 200 - Other Support Services - School Administration Deans	\$ 3,878
15. Page 21, Line 278, Column 200 - Other Support Services DEA President	\$ 923
16. Page 25, Line 10, Column H - Other Receipts Pay in Lieu Taxes	\$ 282

Reference Pages.

- 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)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
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 FY2019 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 FY2019 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 FY2019 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	81,748,353	3,614,507	6,817,440	203,600	92,383,900
9	Direct Expenditures	86,445,511	5,733,511	6,220,290		98,399,312
10	Difference	(4,697,158)	(2,119,004)	597,150	203,600	(6,015,412)
11	Fund Balance - June 30, 2018	10,874,486	2,118,280	2,836,093	4,395,079	20,223,938
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49)	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	#REF!
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

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 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

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

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, 2018
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

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

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 16,786,988
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DIFFERENCE:	\$ -
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Decatur Public School District No. 61
39-055-0610-25

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

Note 1: Basis of 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/Robertson Charter School	84.010A	300,619
Title II/Robertson Charter School	84.367A	6,766

Note 4: Non-Cash Assistance

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

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

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 EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

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 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION										0	
Pass Through Illinois State Board of Education										0	
IASA - Title I - Low Income	84.010A	17-4300-00	\$ 6,201,543	\$ 1,327,400	\$ 7,348,889	\$ 157,408	\$ 180,054	\$ 97,192	\$ -	\$ 7,528,943	\$ 8,033,243
		18-4300-00	-	5,561,018	-	-	6,416,771	203,427	-	6,416,771	7,507,426
IASA -Title I - Low Income - Neg. & Del.											
Private Institutions	84.010A	17-4305-00	89,993	4,396	94,389	-	-	-	-	94,389	142,775
		18-4305-00	-	76,742	-	-	91,314	-	-	91,314	137,197
Total CFDA# 84.010A and Title I Cluster			6,291,536	6,969,556	7,443,278	157,408	6,688,139	300,619	-	14,131,417	15,820,641
Title IV - 21st Century Community Learning Centers	84.287C	17-4421-00	165,759	982	166,741	-	-	-	-	166,741	200,000
Total CFDA# 84.287C			165,759	982	166,741	-	-	-	-	166,741	200,000
ESEA - Title II -Teacher Quality	84.367A	17-4932-00	500,304	300,453	701,472	20,387	102,041	-	-	803,513	1,205,734
		18-4932-00	-	605,770	-	-	751,199	6,766	-	751,199	1,065,924
Total CFDA# 84.367A (M)			500,304	906,223	701,472	20,387	853,240	6,766	-	1,554,712	2,271,658

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
Math and Science Partnerships	84.366	17-4936-7B	-	206,960	22,968	-	183,992	-	-	206,960	250,000
		18-4936-7B	-	73,659	-	-	121,976	-	-	121,976	250,000
Total CFDA #84.366			-	280,619	22,968	-	305,968	-	-	328,936	500,000
Preschool Expansion Grant	84.419B	17-4902-00	513,757	121,777	610,018	-	26,656	-	-	636,674	738,998
		18-4902-00	-	546,020	-	-	594,577	-	-	594,577	738,998
Total CFDA #84.419B			513,757	667,797	610,018	-	621,233	-	-	1,231,251	1,477,996
Title III - LIPLEPS	84.365A	17-4909-00	-	9,034	5,550	-	3,484	-	-	9,034	20,292
		18-4909-00	-	7,580	-	-	9,677	-	-	9,677	25,992
Total CFDA #84.365A			-	16,614	5,550	-	13,161	-	-	18,711	46,284
Pass Through Macon Piatt Special Education District											
IDEA - Preschool Flow-Through	84.173A	18-4600-00	-	127,046	-	-	127,046	-	-	127,046	127,046
Total CFDA #84.173A			-	127,046	-	-	127,046	-	-	127,046	127,046

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

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

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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, 2018

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 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
IDEA - Flow-Through	84.027A	18-4620-00	-	1,638,127	-	-	1,638,127	-	-	1,638,127	1,638,127
Total CFDA# 84.027A			-	1,638,127	-	-	1,638,127	-	-	1,638,127	1,638,127
Total Special Education Cluster (M)				1,765,173			1,765,173				
Pass Through Illinois State University											
Urban Center	84.336S	U3368S140070-17	-	50,000	-	-	-	-	-	-	50,000
Total CFDA# 84.336S			-	50,000	-	-	-	-	-	-	50,000
Pass Through Illinois Community College Board											
Federal Adult Basic Education, PL91-230	84.002	17-4810-00	-	44,230	44,230	-	-	-	-	44,230	44,230
Total CFDA# 84.002			-	44,230	44,230	-	-	-	-	44,230	44,230
Total US Department of Education			7,471,356	10,701,194	8,994,257	177,795	10,246,914	307,385	-	19,241,171	22,175,982
										-	
										-	
										-	
										-	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

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, 2018

[illegible]

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

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

The accompanying notes are an integral part of this schedule.

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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, 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
10.555, 10.553	Child Nutrition Cluster	5,332,353
84.173, 84.027A	Special Education Cluster	1,765,173
84.367	Title II - Teacher Quality	853,240
	Total Amount Tested as Major	\$7,950,766

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

\$16,269,710

% tested as Major

48.87%

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

Auditee qualified as low-risk auditee? X YES NO

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, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2018- 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, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

For ISBE Review

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

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, 2018

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

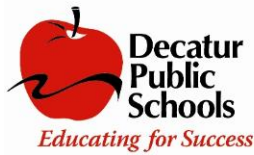
<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

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: October 23, 2018	Subject: Macon-Piatt Special Education District FY18 Annual Audit
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: Macon-Piatt Special Education District FY18 Audit
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 2018 Audit for the Macon-Piatt Special Education District's Financial Statements as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____

Tentative Draft — Subject to Revisions

KD / 10/18/18

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, 2018

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

June 30, 2018

Tentative Draft — Subject to Revisions

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

June 30, 2018

Tentative Draft — Subject to Revisions

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Tentative Draft — Subject to Revisions

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, 2018, 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.

Tentative Draft — Subject to Revisions

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, 2018, 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.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2018 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.

Decatur, Illinois
October 18, 2018

Tentative Draft — Subject to Revisions

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, 2018, 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 18, 2018.

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.

Tentative Draft — Subject to Revisions

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.

Decatur, Illinois
October 18, 2018

**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, 2018
(Unaudited)
Tentative Draft — Subject to Revisions**

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, 2018.

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, 2018

(Unaudited)

Tentative Draft — Subject to Revisions

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, 2018

(Unaudited)

Tentative Draft — Subject to Revisions

THE DISTRICT AS A WHOLE

The District's net position was \$3,941,348 and \$3,389,609 at June 30, 2018 and 2017, respectively. Of these amounts, \$2,237,096 and \$1,192,481 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	
	2018	2017
Assets		
Current assets	\$ 3,875,617	\$ 3,312,959
Capital assets	<u>65,731</u>	<u>76,650</u>
Total assets	<u>3,941,348</u>	<u>3,389,609</u>
Net position		
Investment in capital assets	65,731	76,650
Restricted	1,638,521	2,120,478
Unrestricted	<u>2,237,096</u>	<u>1,192,481</u>
Total net position	<u>\$ 3,941,348</u>	<u>\$ 3,389,609</u>

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

- There was a significant change in how IDEA revenue was used and spent, resulting in a need for more tuition revenue to pay directly for programs. Also, due to sub-grants of the Special Education – IDEA grant revenue, Macon-Piatt Special Education District also functioned as a flow-through agent for federal revenue to member districts.

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, 2018

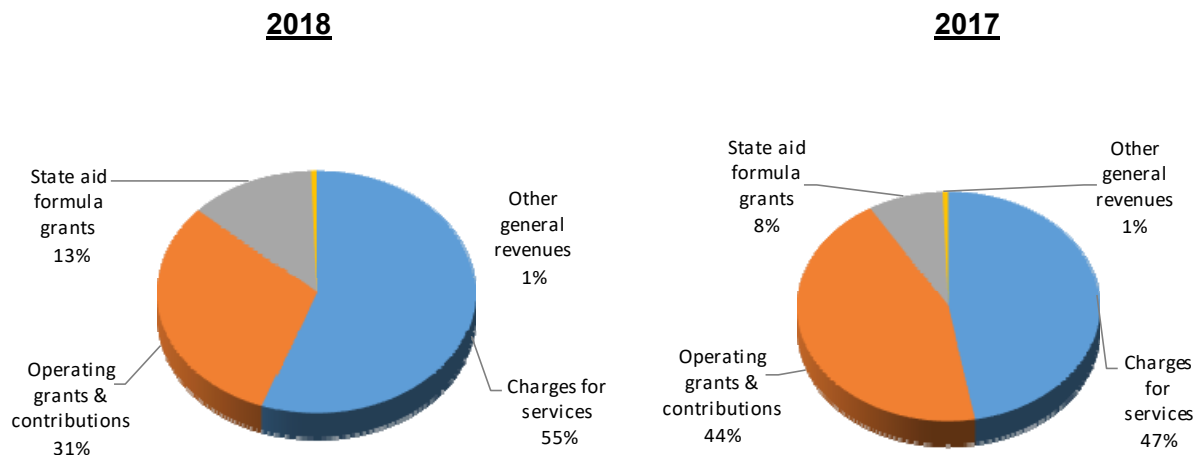
(Unaudited)

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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



	<u>2018</u>	<u>2017</u>
<u>Revenues:</u>		
Program revenues:		
Charges for services	\$ 12,229,200	\$ 7,066,066
Operating grants and contributions	6,879,535	6,622,085
General revenues:		
State aid formula grants	2,800,569	1,209,343
Other general revenues	<u>127,618</u>	<u>88,902</u>
	<u>\$ 22,036,922</u>	<u>\$ 14,986,396</u>

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

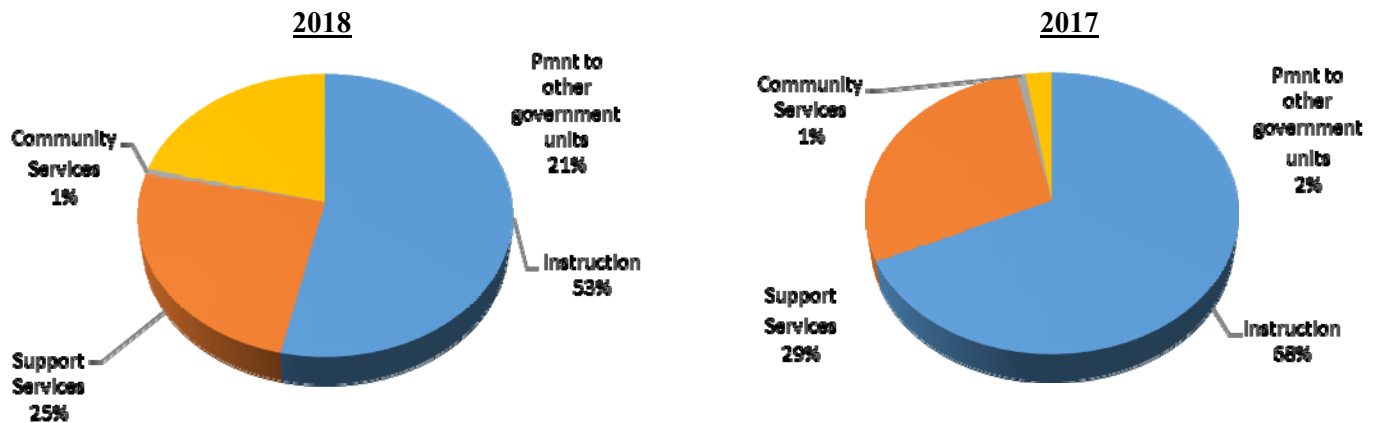
Management's Discussion and Analysis (MD&A)

Year Ended June 30, 2018

(Unaudited)

Tentative Draft — Subject to Revisions

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



Functions/Program Expenses:

	<u>2018</u>	<u>2017</u>
Instruction:	\$ 11,487,234	\$ 11,551,339
Support Services:		
Pupils	2,500,165	2,317,715
Instructional staff	357,059	388,065
General administration	1,813,403	1,658,836
School administration	98,866	88,082
Business	474,069	289,132
Central	94,025	95,286
Community services	125,034	146,151
Payment to other government units	<u>4,535,328</u>	<u>416,104</u>
Total expenses	<u>21,485,183</u>	<u>16,950,710</u>
Change in net position	\$ <u>551,739</u>	\$ <u>(1,964,314)</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, 2018

(Unaudited)

Tentative Draft — Subject to Revisions

Governmental Activities

As reported in the Statement of Activities on page 16, the cost of all of our governmental activities this year was \$21,485,183. We paid for these costs with \$12,229,200 in tuition payments, \$9,680,104 with state and federal aid and with our other revenues like interest and fees charged for services of \$127,618, resulting in an increase in net position of \$551,739.

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, 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.

**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, 2018
(Unaudited)
Tentative Draft — Subject to Revisions**

For the Year Ended June 30, 2017

	Governmental Activities Total Cost of Services	Net Cost (Revenue) of Services
Instruction	\$ 11,551,339	\$ 742,153
Support services		
Pupils	2,317,715	987,950
Instructional staff	388,065	174,989
General administration	1,658,836	737,459
School administration	88,082	39,719
Business	289,132	165,771
Central	95,286	55,457
Community services	146,151	83,608
Payments to other governmental units	<u>416,104</u>	<u>275,453</u>
	<u>\$ 16,950,710</u>	<u>\$ 3,262,559</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 \$2,720,691 less than expected and expenditures were \$781,542 less than projected.

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 \$3,875,617 which is an increase of \$562,658 from last year. The primary reason for this increase is:

- Some member districts paid more than their portion of operating costs, resulting in more tuition carry-over for next Fiscal Year (19).

**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, 2018
(Unaudited)
Tentative Draft — Subject to Revisions**

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, 2018, the District had \$65,731 invested in improvements, furniture and equipment. The District made capital purchases of \$10,337 during the 2018 fiscal year. Total depreciation for the year was \$21,256.

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

	Governmental Activities	
	2018	2017
Improvements, furniture and equipment	\$ <u>65,731</u>	\$ <u>76,650</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 2018-2019 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 2018-2019. Budgeted expenditures in the General Fund increased 0.8 percent to \$21,646,481 for fiscal 2018-2019. The primary reason for this increase is due to general salary increases.

**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, 2018
(Unaudited)
Tentative Draft — Subject to Revisions**

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, 2018

Tentative Draft — Subject to Revisions

	<u>Governmental Activities</u>
Assets	
Investments	\$ 3,875,617
Capital assets, net of accumulated depreciation of \$2,309,408	<u>65,731</u>
Total assets	<u><u>\$ 3,941,348</u></u>
Net Position	
Net investment in capital assets	\$ 65,731
Restricted	1,638,521
Unrestricted	<u>2,237,096</u>
Total net position	<u><u>\$ 3,941,348</u></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, 2018**

Tentative Draft — Subject to Revisions

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 11,487,234	\$ 8,288,227	\$ 6,192,676	\$ 2,993,669
Supporting services				
Pupils	2,500,165	1,803,728	297,870	(398,567)
Instructional staff	357,059	257,598	28,253	(71,208)
General administration	1,813,403	1,308,268	160,051	(345,084)
School administration	98,866	71,326	7,823	(19,717)
Business	474,069	342,014	—	(132,055)
Central	94,025	67,834	—	(26,191)
Community services	125,034	90,205	—	(34,829)
Payment to other governmental units	<u>4,535,328</u>	<u>—</u>	<u>192,862</u>	<u>(4,342,466)</u>
Total	\$ <u>21,485,183</u>	\$ <u>12,229,200</u>	\$ <u>6,879,535</u>	(2,376,448)
General Revenues				
State aid-formula grants				2,800,569
Earnings on investments				43,577
Miscellaneous				<u>84,041</u>
Total general revenues				<u>2,928,187</u>
Change in Net Position				551,739
Net Position, July 1, 2017				<u>3,389,609</u>
Net Position, June 30, 2018				\$ <u>3,941,348</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, 2018

Tentative Draft — Subject to Revisions

	Total Governmental and General Funds
<hr/>	
Assets	
Investments	\$ <u>3,875,617</u>
Total assets	\$ <u><u>3,875,617</u></u>
Fund Balance	
Restricted	\$ 1,638,521
Committed	37,925
Unassigned	<u>2,199,171</u>
Total fund balance	\$ <u><u>3,875,617</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, 2018

Tentative Draft — Subject to Revisions

Total fund balance for governmental funds	\$ 3,875,617
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>65,731</u>
Total net position – governmental activities	\$ <u><u>3,941,348</u></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, 2018

Tentative Draft — Subject to Revisions

	Total Governmental and General Funds
Revenue Received	
Local sources	
Tuition from members of joint agreement	\$ 12,228,365
Other	<u>128,453</u>
	12,356,818
State sources	3,263,319
Federal sources	6,416,785
On-behalf receipts	<u>858,257</u>
Total revenue received	<u>22,895,179</u>
Expenditures Disbursed	
Instructional services	11,472,650
Supporting services	
Pupils	2,505,291
Instructional staff	357,059
General administration	1,813,343
School administration	98,866
Business	473,208
Central	<u>93,485</u>
	5,341,252
Community services	125,034
Payments to other governmental units	4,535,328
On-behalf disbursements	<u>858,257</u>
Total expenditures disbursed	<u>22,332,521</u>
Excess of Revenue Received Over Expenditures Disbursed	<u>562,658</u>
Fund Balance, Beginning of Year	<u>3,312,959</u>
Fund Balance, End of Year	<u>\$ 3,875,617</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, 2018

Tentative Draft — Subject to Revisions

Net change in fund balance – total governmental funds	\$	562,658
-------------------------------------------------------	----	---------

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 (\$21,256) exceeded capital outlays (\$10,337) in the current period.

(10,919)

Change in net position of governmental activities	\$	<u>551,739</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, 2018

Tentative Draft — Subject to Revisions

	<u>Total Fiduciary Funds</u>
Assets	
Cash	\$ 246
Investments	<u>1,654</u>
Total assets	<u><u>\$ 1,900</u></u>
Liability	
Due to organizations	<u><u>\$ 1,900</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, 2018

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

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, 2018, 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, 2018, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$1,407,480.

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, 2018, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance \$231,041.

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, 2018, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2018 amounted to \$37,925

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

Notes to Financial Statements

June 30, 2018

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

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 22, 2017.

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.

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

Notes to Financial Statements

June 30, 2018

Tentative Draft — Subject to Revisions

6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

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, 2018

Tentative Draft — Subject to Revisions

Note 2: Capital Assets

Capital asset balances and activity for the year ended June 30, 2018 were as follows:

	Balance, July 1, 2017	Additions	Deletions	Balance, June 30, 2018
Building and improvements	\$ 43,068	\$ —	\$ —	\$ 43,068
Equipment	<u>2,321,734</u>	<u>10,337</u>	<u>—</u>	<u>2,332,071</u>
	2,364,802	10,337	—	2,375,139
Less accumulated depreciation	<u>2,288,152</u>	<u>21,256</u>	<u>—</u>	<u>2,309,408</u>
	<u>\$ 76,650</u>	<u>\$ (10,919)</u>	<u>\$ —</u>	<u>\$ 65,731</u>

Depreciation expense was charged to functions as follows:

Instruction	\$ 14,908
Support Services	
Pupils	3,256
General administration	2,356
Business	615
Central	<u>121</u>
	<u>\$ 21,256</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, 2018

Tentative Draft — Subject to Revisions

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, 2018, 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, 2018, 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, 2018 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, 2018

Tentative Draft — Subject to Revisions

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, 2018 are as follows:

	<u>2018</u>
Statement of Net Position	
Carrying value	
Deposits	\$ —
Investments	<u>3,875,617</u>
	<u>\$ 3,875,617</u>
Included in the following statement of net position captions	
Cash	\$ —
Investments	<u>3,875,617</u>
	<u>\$ 3,875,617</u>

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

Notes to Financial Statements

June 30, 2018

Tentative Draft — Subject to Revisions

	<u>2018</u>
Statement of Net Fiduciary Position	
Carrying value	
Deposits	\$ 246
Investments	<u>1,654</u>
	<u><u>\$ 1,900</u></u>
Included in the Statement of Fiduciary Net Position -	
Fiduciary Funds captions	
Cash	\$ 246
Investments	<u>1,654</u>
	<u><u>\$ 1,900</u></u>
 <i>Investment Income</i>	
Investment income for the year ended June 30, 2018 consisted of:	
Interest income	\$ <u><u>43,577</u></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, 2018

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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, 2017 are:

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

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 2016 was 12.11 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, 2017, employees contributed \$900,411 and DSD No. 61 contributed \$2,623,430 to the IMRF Plan. DSD No. 61 recognized \$2,622,591 in expenses under the modified cash basis for the year ended June 30, 2018.

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

Notes to Financial Statements

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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>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes 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.

**Macon-Piatt Special Education District,
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Notes to Financial Statements

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Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,609,402 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute .58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. DSD No. 61's contributions for the year ended June 30, 2018 were \$247,480 and are deferred outflows because they were paid after the June 30, 2017 measurement date.

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.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, DSD No. 61 salaries totaling \$2,378,570 were paid from federal and special trust funds that required employer contributions of \$240,236.

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

Notes to Financial Statements

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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 retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, there were no District ERO contributions.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, DSD No. 61 paid \$12,017 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Note 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, 2018, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 8: Postemployment Benefit Plans

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

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

Notes to Financial Statements

June 30, 2018

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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. Benefit provisions are contained in the agreement between the Mt. Zion Federation of Teachers and the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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.

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

Notes to Financial Statements

June 30, 2018

Tentative Draft — Subject to Revisions

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, 2018

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Contributions

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

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$70,665 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .88 percent or \$52,699 for the year ended June 30, 2018.

The OPEB plan contributions for the two plans were \$123,364 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 and tax revenue could have an adverse impact on the District's future operating results.

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

Tentative Draft — Subject to Revisions

Supplementary Information

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

	<u>Budget</u>	<u>Actual</u>	<u>Budget Over (Under) Actual</u>
Revenue Received			
Local Sources			
Tuition from members of joint agreement	\$ 13,599,672	\$ 12,228,365	\$ 1,371,307
Other	<u>50,000</u>	<u>128,453</u>	<u>(78,453)</u>
	13,649,672	12,356,818	1,292,854
State Sources	1,114,921	3,263,319	(2,148,398)
Federal Sources	5,414,652	6,416,785	(1,002,133)
On-behalf receipts	<u>4,000,000</u>	<u>858,257</u>	<u>3,141,743</u>
	24,179,245	22,895,179	1,284,066
Expenditures Disbursed			
Instructional Services	10,843,377	11,472,650	(629,273)
Support Services			
Pupils	2,565,027	2,505,291	59,736
Instructional staff	510,946	357,059	153,887
General administration	1,870,979	1,813,343	57,636
School administration	96,069	98,866	(2,797)
Business	586,738	473,208	113,530
Central	<u>101,186</u>	<u>93,485</u>	<u>7,701</u>
	5,730,945	5,341,252	389,693
Community Services	163,136	125,034	38,102
Payments to other governmental units	3,441,787	4,535,328	(1,093,541)
On-behalf disbursements	<u>4,000,000</u>	<u>858,257</u>	<u>3,141,743</u>
	24,179,245	22,332,521	1,846,724
Deficiency of Revenue Received Under Expenditures Disbursed	—	562,658	(562,658)
Fund Balance, Beginning of Year	<u>3,312,959</u>	<u>3,312,959</u>	<u>—</u>
Fund Balance, End of Year	<u>\$ 3,312,959</u>	<u>\$ 3,875,617</u>	<u>\$ (562,658)</u>

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

	Balance July 1, 2017	Receipts	Disbursements	Balance June 30, 2018
Jan Little Memorial	\$ 309	\$ 175	\$ —	\$ 484
Decatur Public Schools				
Foundation	121	1,000	177	944
Karen Rhodes Memorial	<u>468</u>	<u>4</u>	<u>—</u>	<u>472</u>
	<u>\$ 898</u>	<u>\$ 1,179</u>	<u>\$ 177</u>	<u>\$ 1,900</u>
Cash deposited in Hickory				
Point Bank & Trust	\$ 161			\$ 246
Investments	<u>737</u>			<u>1,654</u>
Total, as above	<u>\$ 898</u>			<u>\$ 1,900</u>

Tentative Draft — Subject to Revisions

Annual Federal Financial Compliance Report

Tentative Draft — Subject to Revisions

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, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Tentative Draft — Subject to Revisions

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, 2018.

Report on Internal Control Over Compliance

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

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

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

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

Decatur, Illinois
October 18, 2018

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Tentative Draft — Subject to Revisions

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Receipts 7/1/16 - 6/30/17
U.S. Department of Education			
Pass Through Illinois State Board of Education			
IDEA – Preschool Flow-Through	84.173A	17-4600-00 18-4600-00	\$ 182,115 — <u>182,115</u>
Total CFDA #84.173A			<u>182,115</u>
IDEA – Flow-Through	84.027A	17-4620-00 18-4620-00	4,264,168 — <u>4,264,168</u>
Pass Through Monticello Community Unit School District 25			
IDEA – Flow-Through – Room and Board	84.027A	17-4625-00 18-4625-00	93,534 — <u>93,534</u>
Total CFDA #84.027A			<u>4,357,702</u>
Total Special Education Cluster			<u>4,539,817</u>
Pass Through Department of Human Services			
Secondary Transition Experience Program (STEP)	84.126	46CUD0004 46CVF00004	77,540 — <u>77,540</u>
Total CFDA #84.126			<u>77,540</u>
Total U.S. Department of Education			<u>4,617,357</u>
U.S. Department of Health and Human Services			
Pass Through Illinois Department of Healthcare & Family Services			
Medicaid – Administrative Outreach	93.778	17-4991-00 18-4991-00	188,239 — <u>188,239</u>
Total CFDA #93.778 and Medicaid Cluster			<u>188,239</u>
Total U.S. Department of Health and Human Services			<u>188,239</u>
Total Federal Awards			<u>\$ 4,805,596</u>
<ul style="list-style-type: none"> (1) Local Match \$286,588 (2) Local Match \$261,884 (3) Local Match \$4,607,624 (4) Local Match \$14,450,634 			

Tentative Draft — Subject to Revisions

Receipts 7/1/17 – 6/30/18	Disbursements 7/1/16 – 6/30/17	Disbursements 7/1/17 – 6/30/18	Obligations/ Encumbrances	Passed Through to Subrecipients	Final Status	Budget
\$ 11,375	\$ 193,490	\$ —	\$ —	\$ —	\$ 193,490	\$ 200,030
<u>197,680</u>	<u>—</u>	<u>199,322</u>	<u>—</u>	<u>—</u>	<u>199,322</u>	<u>223,232</u>
209,055	193,490	199,322	—	—	392,812	423,262
297,714	4,875,052	—	—	168,351	4,875,052	5,125,201
<u>4,741,502</u>	<u>—</u>	<u>4,847,810</u>	<u>—</u>	<u>—</u>	<u>4,847,810</u>	<u>5,327,929</u>
5,039,216	4,875,052	4,847,810	—	—	9,722,862	10,453,130
71,362	133,830	31,066	—	—	164,896	N/A
<u>121,500</u>	<u>—</u>	<u>153,600</u>	<u>—</u>	<u>—</u>	<u>153,600</u>	<u>N/A</u>
<u>192,862</u>	<u>133,830</u>	<u>184,666</u>	<u>—</u>	<u>—</u>	<u>318,496</u>	<u>N/A</u>
<u>5,232,078</u>	<u>5,008,882</u>	<u>5,032,476</u>	<u>—</u>	<u>—</u>	<u>10,041,358</u>	<u>10,453,130</u>
<u>5,441,133</u>	<u>5,202,372</u>	<u>5,231,798</u>	<u>—</u>	<u>—</u>	<u>10,434,170</u>	<u>10,876,392</u>
36,176	113,716	—	—	—	113,716 ⁽¹⁾	123,880
<u>116,622</u>	<u>—</u>	<u>117,686</u>	<u>—</u>	<u>—</u>	<u>117,686⁽²⁾</u>	<u>—</u>
<u>152,798</u>	<u>113,716</u>	<u>117,686</u>	<u>—</u>	<u>—</u>	<u>231,402</u>	<u>123,880</u>
<u>5,593,931</u>	<u>5,316,088</u>	<u>5,349,484</u>	<u>—</u>	<u>—</u>	<u>10,665,572</u>	<u>11,000,272</u>
45,405	188,239	45,405	—	—	233,644 ⁽³⁾	N/A
<u>80,997</u>	<u>—</u>	<u>80,997</u>	<u>—</u>	<u>—</u>	<u>80,997⁽⁴⁾</u>	<u>N/A</u>
<u>126,402</u>	<u>188,239</u>	<u>126,402</u>	<u>—</u>	<u>—</u>	<u>314,641</u>	<u>N/A</u>
<u>126,402</u>	<u>188,239</u>	<u>126,402</u>	<u>—</u>	<u>—</u>	<u>314,641</u>	<u>N/A</u>
<u>\$ 5,720,333</u>	<u>\$ 5,504,327</u>	<u>\$ 5,475,886</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10,980,213</u>	<u>\$ 11,000,272</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, 2018

Tentative Draft — Subject to Revisions

Notes to Schedule

1. The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2018. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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, 2018

Tentative Draft — Subject to Revisions

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, 2018

Tentative Draft — Subject to Revisions

7. The District's major programs were:

Cluster/Program	CFDA Number
Special Education Cluster	84.173A, 84.027A

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, 2018

Tentative Draft — Subject to Revisions

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.

Tentative Draft — Subject to Revisions

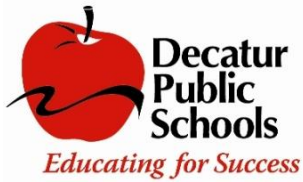
Other

**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, 2018

	2018		2017
	Budget	Actual	Actual
Operating Disbursements			
Administration	\$ 1,798,904	\$ 2,395,332	\$ 1,591,743
Administrative support	1,036,431	1,021,349	997,584
Visually impaired	162,619	166,869	163,632
Hearing impaired	216,417	214,524	212,564
Early childhood	1,507,221	1,448,697	986,648
SED	1,372,734	1,338,983	1,186,955
Alternative Program	1,387,860	1,394,691	799,481
Life Skills	3,162,645	3,316,182	1,481,351
Essential skills	1,812,112	1,908,138	794,921
Medicaid	1,122,471	1,234,659	1,033,470
ORS-STEP Work Study	125,516	96,548	84,163
Summer Programs	35,230	19,271	24,580
IDEA B	4,704,557	4,852,301	5,251,201
IDEA PS	223,232	199,849	207,490
Decatur Social Workers & Nurses	138,018	139,020	160,636
Decatur Elementary Cross Cat	296,461	580,218	411,952
Decatur Secondary Cross Cat	531,958	577,630	685,817
Futures	166,218	167,032	158,831
Decatur Speech Therapy	—	—	29,128
Argenta-Oreana Local Costs	—	—	8,430
Maroa-Forsyth Local Costs	—	—	209,186
Mt. Zion Local Costs	—	—	17,524
Central A & M Local Costs	—	93	—
Sangamon Valley Local Costs	270,870	297,523	284,047
Bement Local Costs	—	—	3,708
Cerro Gordo Local Costs	—	—	4,261
Deland-Weldon Local Costs	—	—	3,614
Meridian Local Costs	79,949	79,457	43,223
Monticello Local Costs	<u>27,822</u>	<u>25,898</u>	<u>89,405</u>
Total operating disbursements	\$ <u>20,179,245</u>	\$ <u>21,474,264</u>	\$ <u>16,925,545</u>



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Estimated Tax Levy 2018, Paid in 2019
Initiated By: Todd Covault, EdD, Chief Operational Officer	Attachments: <ul style="list-style-type: none">• Power point on 2018 Estimated Levy• 2018 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 2018 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 2018 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 \$30,898,402 of the District’s annual revenues. Based upon an estimated EAV of \$695 million, the resulting non-debt service levy would be an increase of \$0.0045. Including debt service the increase to a home owner of a \$100,000 house would be \$0.67 annually.

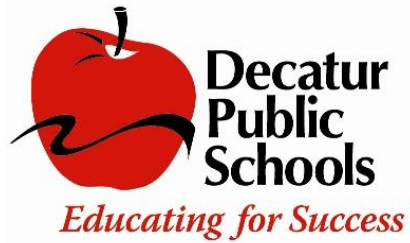
STAFF RECOMMENDATION:

The Administration recommends that the Board approve the Estimated Levy as submitted. For all funds, excluding bond and interest, the District’s Estimated Levy request would be \$30,898,402.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____



Decatur Public Schools


2018 Estimated Taxes

Paid in 2019


October 23, 2018

Levy Rate:

Deciding Factors

- ▶ District's Equalized Assessed Value
 - As the EAV rises, the Levy rate decreases
 - As the EAV declines, the Levy rate increases
 - ▶ Debt Service Payment
 - County Adds 1% for Uncollected Taxes
 - ▶ Levy Requests for Unrestricted Funds
 - IMRF
 - Social Security
 - Tort
- 

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: \$695,000,000 (preliminary estimate)
- 

Debt Service

▶ Property Tax Payments

- 2017 (WC): \$1,125,537
- 2013A (WC): \$815,843
- 2013B (Refund): \$1,071,000
- **Total = \$3,012,380**
 - **Total+1% = \$3,042,504**

▶ Sales Tax Payments

- 2011A (HS Construction): \$4,475,450
- 2011B (HS Construction/QZAB): \$105,188
- **Total = \$4,580,638**

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
 - Anticipated
 - 0% = 0\$

▶ CY 2018 – 11.71%

- Internal Rate – 13.71%
- FY19 Estimated Expenses
 - \$2,677,491

▶ CY 2019 – 9.39%

- Non-Adjusted Rate
- FY20 Estimated Expenses
 - \$2,063,318

▶ Revenue Change

- (\$614,173)

Social Security Expenses

- ▶ Medicare for TRS employees
- ▶ FICA/Medicare for non-TRS employees
- ▶ Anticipated Expenses
 - FY19 - \$2,350,842
 - FY20 - \$2,415,490 (2.75%)

Tort Expenses

- ▶ FY19 - \$2,850,900
- ▶ FY20 - \$2,943,554 (3.25%)

FY20 - IMRF/Social Security/Tort (estimated)

Fund	FY20 Begin	Revenues	Expenses	Difference	FY20 End
IMRF	1,084,513	1,465,970	2,063,318	(597,348)	487,165
Social Security	773,749	2,441,878	2,415,490	26,388	800,137
Total	1,858,262	3,907,848	4,478,808	(570,960)	1,260,914
20%			895,762		28.2%
Tort	1,941,337	2,943,554	2,943,554	0	1,941,337

Estimated 2018 Levy

Based upon \$695,000,000 of EAV (Balloon)

Does not include Debt Service

Fund	Maximum Rate	Estimated Levy
Education	\$2.57	17,861,500
Operations and Maintenance	\$0.50	3,475,000
Transportation	\$0.20	1,390,000
Working Cash	\$0.05	347,500
IMRF	No Limit	1,465,970
FICA/Medicare	No Limit	2,441,878
Life Safety	\$0.05	347,500
Tort Liability	No Limit	2,943,554
Special Education	\$0.04	278,000
Leasing	\$0.05	347,500
Total		30,898,402

2017 Extension

2018 Levy (estimated)


▶ 2017 Extension

- \$30,691,305.68 (without debt service)
- \$33,733,720.87 (includes debt service)

▶ 2018 Levy (estimated)

- \$30,898,402 (without debt service)
- \$33,940,906 (includes debt service)

▶ EAV: \$695,000,000 (balloon)

- \$0.002 Levy Rate Increase
 - Annual Cost to \$100,000 Home - \$0.67
- 

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.
- ▶ The Board will file abatement resolutions with Macon County to direct the County to not levy 2018 taxes for the 2011A and 2011B issues.

Recommendations

▶ **October 23, 2018**

- Administration recommends that the Board approve the estimated levy as submitted.

▶ **December 11, 2018**

- 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.
- 

**2018 Levy
Paid in 2019**

Questions

**Estimated Levy
2018 Taxes Paid in 2019**

2018 EAV (Estimated)	0.5739%	695,000,000	2017 EAV	691,033,957		
Fund	2018 Levy	2018 Rate (est)	2017 Extension	2017 Rate	Difference 2018 vs 2017 (Dollars)	Different 2016 vs 2017 (Rate)
Education	17,861,500	2.5700	17,759,572.64	2.57000	101,927.36	-
Operations & Maintenance	3,475,000	0.5000	3,455,169.78	0.50000	19,830.22	-
Transportation	1,390,000	0.2000	1,382,067.91	0.20000	7,932.09	-
Working Cash	347,500	0.0500	345,516.98	0.05000	1,983.02	-
IMRF	1,465,970	0.2109	2,562,561.22	0.37083	(1,096,591.22)	(0.1599)
FICA/Medicare	2,441,878	0.3513	1,418,900.02	0.20533	1,022,977.98	0.1460
Life Safety	347,500	0.0500	345,516.98	0.05000	1,983.02	-
Tort Liability	2,943,554	0.4235	2,800,069.59	0.40520	143,484.41	0.0183
Special Education	278,000	0.0400	276,413.58	0.04000	1,586.42	-
Leasing	347,500	0.0500	345,516.98	0.05000	1,983.02	-
Operational Total	30,898,402	4.4458	30,691,305.68	4.44136	207,096.32	0.0045
Debt Service Payment	3,042,504	0.4378	3,042,415.19	0.44027	88.81	(0.0025)
Total	33,940,906	4.8836	33,733,720.87	4.88163	207,185.13	0.0020



Board of Education Decatur Public School District #61

Date: October 23, 2018	Subject: Collective Bargaining Agreement between Decatur Public School District 61 Board of Education and Decatur Education Association
Initiated By: Bobbi Williams, Assistant Superintendent for Teaching and Learning	Attachments: Power point
Reviewed By: Dr. Paul Fregeau, Superintendent, Dr. Todd Covault, Chief Operational Officer, and Executive Cabinet	

BACKGROUND INFORMATION:

Our Interest Based Bargaining negotiation process started with team training in December 2017. On October 15th, the membership of the Decatur Education Association held an informational meeting to share changes in the newly negotiated contract with its members and voted to ratify the four-year agreement.

CURRENT CONSIDERATIONS:

The Board will have the opportunity to approve/ratify the agreement. Approval of the agreement will allow the administration to take the next steps.

FINANCIAL CONSIDERATIONS:

The yearly salary costs:

- Year One (FY19): \$1,067,261
- Year Two (FY20): \$1,127,696
- Year Three (FY21): \$1,169,078
- Year Four (FY22): \$1,227,657

Schedule B increase based on current employees and elimination of discretionary funds: \$159,429

Tuition Reimbursement: \$15,000 a year

Stipends for psychologists, social workers, speech paths, counselors and nurses: \$177,500 (IF all positions fill \$202,500)

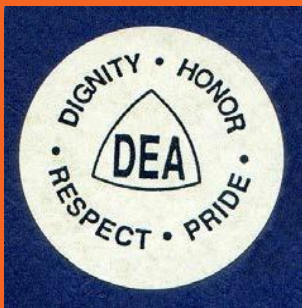
STAFF RECOMMENDATION:

The Administration respectfully requests the approval of the Collective Bargaining Agreement between the Decatur Public School District 61 Board of Education and the Decatur Education Association as presented.

RECOMMENDED ACTION:

- ☒ Approval
- ☐ Information
- ☐ Discussion

BOARD ACTION: _____



COLLECTIVE BARGAINING AGREEMENT UPDATE

2018-2022

Between:

Decatur Public School District 61

Board of Education

Decatur Education Association

Bobbi Williams, Assistant Superintendent; Susie Niesman, DEA Chair
October 23, 2018 Board of Education Meeting

DEA

Susie Niesman, Co-Chair

Chrissy Pettit

Michelle Cline

Sam Mills

Greg Green

Chris Shugart

Kelli Murray

Anne Cooper

Dave Alexander, IEA UniServ Director

DISTRICT

Bobbi Williams, Co-Chair

Kendall Briscoe

Dan Oakes

Todd Covault

Ann Mathieson

Kathy Horath

Deanne Hillman

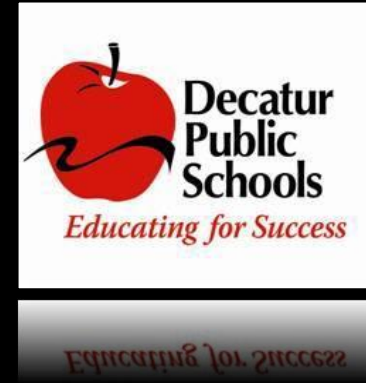
Amy Zahm

Henry Walker

Brian Braun, Attorney

Interest-Based Approach

- Problem-solving team
- Conversation involved all team members
- In-depth discussion of interests
- Thorough discussion of options
- Data Collection shared and discussed



Results of Contract Language Changes:

Tuition Reimbursement:

- Pool of funds increased from \$25,000 to \$40,000
- \$1,500 a year per person

Professional Organization Memberships

- Must relate to job
- Pool of \$5,000 per semester
- \$250 a year for individual members

Contract Language Changes Continued:

Employee School Choice

- Employees who live in the district may choose a school of choice (if room)
- Encourages employee residency
- Magnet school choice must have an opening and application is made prior to magnet process

Contract Language Changes Continued:

Meeting/Evening events

- Increased to 26 hours
- Included two hours for graduation/family events and/or award ceremonies

Special Education Workload

- Speech pathologists have a weighted caseload
- All attempts made to balance social worker caseloads
- Release time for paperwork

Contract Language Changes Continued:

Lesson Plans

- Lesson plans are visible and include standards, objectives, and activities

Class Size and Composition

- Replaced 'Class Size Committee' with a process
- Addressed the class size/composition definition

Discipline Action Committee

- Assist buildings with behavior concerns

Contract Language Changes Continued:

Short term leaves

- Sick Leave Loan no longer exists
- Sick Leave Bank used as short term illness/disability
- Move from 12 sick days and one personal day to 10 sick days, and four universal days a year
- Language pertaining to criteria
- Visitation days can be requested from administration

—

Contract Language Changes Continued:

Displaced Jobposting

- Window decreased from ten days to four
- Building closure remains a ten day window

Summer School

- Altered qualifications

Miscellaneous

- Internal Sub MOU moved to contract language
- Early Bird/Late Bird - \$33/hour

Contract Language Changes Continued:

Salary schedule placement

- New Hires receive credit on the salary schedule 1:1 for private AND public school experience
- 1:5 for relevant experience outside of a school setting (ex. speech pathologist at a hospital)

Results of Contract Language Changes:

Salary Schedule Costs

1. Year ONE (FY19): \$1,067,261
2. Year TWO (FY20): \$1,127,696
3. Year THREE (FY21): \$1,169,074
4. Year FOUR (FY22): \$1,227,657

New Hire

FY 19 \$38,250 w/pension \$42,033
FY 20 \$40,250 w/pension \$44,231
FY 21 \$42,250 w/pension \$46,429
FY 22 \$44,250 w/pension \$48,626

Results of Contract Language Changes:

Schedule B:

- Increased Compensation - \$159,429
- Added positions
- Moved elementary discretionary to Schedule B
- Reduced to two lanes instead of three

Specialist Recruitment:

- Stipends for counselors and nurses for additional days
- Psychologists, Social Workers, SLP receive educational stipend

Results of Contract Language Changes:

Retirement Incentive

- Approval of four year retirement letter
- 3% per year (Maximum without penalties)
- 320 sick days given for four years out

Results of Contract Language Changes:

Health Insurance

Tiered Plans

- Single
- Single +Spouse
- Single +Child(ren)
- Family

Results of Contract Language Changes: Health Insurance

Premiums

- Shift from flat dollars to percent of premium
- Single =15%
- Family Tiers =16% - 30%

—

Results of Contract Language Changes:

Health Insurance for Individual

Deductibles

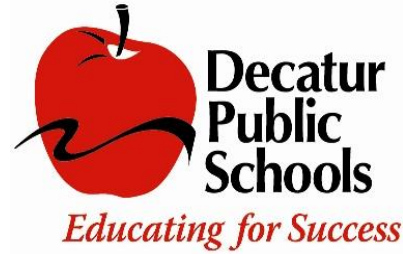
- \$750 Beginning Calendar Year 2019
- \$1,000 Beginning Calendar Year 2021

Out of pocket maximum

- \$3,000 Beginning Calendar Year 2019
- \$3,250 Beginning Calendar Year 2021

ANY QUESTIONS?





DECATUR PUBLIC SCHOOL DISTRICT 61

STRATEGIC PLAN UPDATE OCTOBER 23, 2018

Dr. Paul Fregeau, Superintendent

STRATEGY 1

“WE WILL ENSURE UNIQUE, INNOVATIVE LEARNING EXPERIENCES FOR ALL STUDENTS”

Result Statement 4:

Deploy a district-wide “whole student” approach that improves academic and social outcomes in the learning environment.

- New CARE Rooms in place
- Infractions decreased by 29%
- October 9, 2018 Fall Data Update
- District-wide Attendance Rate is 92.2%
- Career Exploration Events
- Recent School Spotlight Presentations

STRATEGY 2

“WE WILL ENSURE A STUDENT-FOCUSED ENVIRONMENT THAT EXPANDS BEYOND THE TRADITIONAL EXPECTATIONS TO ENGAGE STUDENTS”

Result Statement 3:

Establish an environment to ensure the safety of all students.

- Safety and Security Committee
- 8 priorities identified
- Recommendation to School Board in Dec. or Jan.

STRATEGY 3

“WE WILL ESTABLISH A SUPPORT NETWORK THAT WILL IDENTIFY AND ADDRESS STUDENTS’ PHYSICAL, SOCIAL/EMOTIONAL, AND MENTAL HEALTH NEEDS TO ALLOW EACH STUDENT TO REACH THEIR FULL POTENTIAL”

Result Statement 1:

Identify and Deploy a universal Social and Emotional Learning screening tool District-wide.

- Social, Academic, and Emotional Behavior Risk Screener selected (SAEBRS)
- 10 Staff Training Sessions between 8/8/18 and 8/30/18 of this year for staff in grades K-8
- Recently selected Panorama Ed for HS

STRATEGY 4

“WE WILL ATTRACT AND RETAIN TALENTED AND INVESTED STAFF BY ENSURING THEY FEEL VALUED AND SUPPORTED”

Result Statement 4:

Establish a mandatory Principal Leadership Institute for all current Principals and Aspiring Principals.

- *Aspiring Principal Institute will begin in January 2019*
- *Principal Leadership Institute approaches are being researched*

STRATEGY 5

*“WE WILL CREATE AND FOSTER MUTUALLY BENEFICAL
RELATIONSHIPS THROUGHOUT THE COMMUNITY”*

Result Statement 2:

Cultivate Community Partnerships at the individual building level.

- *South Shores Re-imagined*
 - *STEAM is new theme*
 - *Proposal presented to BOE by March 2019*
- *Partnering with RCC to provide critical trainings to high school students*
- *Partnering with local IBEW for MC3 curriculum at both high schools*



Thank You!

Any Questions?