

Due to ROE on Friday, October 14th  
 Due to ISBE on Tuesday, November 15th  
 SD/JA17

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, 2017**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>			
School District/Joint Agreement Number: <b>39-055-0610-25</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>		Name of Auditing Firm: <b>BKD, LLP</b>			
County Name: <b>Macon</b>				Name of Audit Manager: <b>Heather Powell</b>			
Name of School District/Joint Agreement: <b>Decatur Public School District No. 61</b>				Address: <b>225 North Water</b>			
Address: <b>101 W Cerro Gordo Street</b>				City: <b>Decatur</b>	State: <b>Illinois</b>	Zip Code: <b>62523</b>	
City: <b>Decatur</b>				Phone Number: <b>217 429-2411</b>	Fax Number: <b>217 429-6109</b>		
Email Address: <a href="mailto:tcovault@dps61.org">tcovault@dps61.org</a>				IL License Number (9 digit): <b>066-003844</b>	Expiration Date: <b>11/30/2018</b>		
Zip Code: <b>62523</b>				Email Address: <a href="mailto:hpowell@bkd.com">hpowell@bkd.com</a>			
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b><u>Single Audit Status:</u></b></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 align="center">ISBE Use Only</p>			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Paul Fregeau</b>		Township Treasurer Name (type or print)				Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:pfregeau@dps61.org">pfregeau@dps61.org</a>		Email Address:		Email Address:			
Telephone: <b>217 362-3010</b>	Fax Number: <b>217 424-3006</b>	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/17)**

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)

**Round all amounts to the nearest dollar . Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)

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 \(Part 100\)](#)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained in the itemization page.

**Submit AFR Electronically**

\* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see Instructions for complete submission procedures).

[Attachment Manager Link](#)

**Note:** *CD/Disk no longer accepted.*

\* 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**

1) 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.*

2) 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.

3) 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.

\* 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](#)

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

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

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

### Report on the Financial Statements

We have audited the accompanying basic financial statements and related notes of Decatur School District No. 61 (District), Decatur, Illinois, as of and for the year ended June 30, 2017, 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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. These basic financial statements are not presented as part of this Annual Financial Report form; however, these basic financial statements should be read in conjunction with this report.

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

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

### *Auditor's Responsibility*

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Decatur School District No. 61 as of June 30, 2017 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, 2017, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in notes to these financial statements.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying financial information, listed as Supplementary Schedules and Statistical Section, pages 23 through 25, 27 and 32 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 31 listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2017, on our consideration of Decatur School District No. 61's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*BKD, LLP*

Decatur, Illinois  
October 10, 2017

**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, 2017, and have issued our report thereon dated October 10, 2017, 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**

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

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

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

### **Compliance and Other Matters**

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

We noted certain matters that we reported to management of the District in a separate letter dated October 10, 2017.

### **Purpose of this Report**

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

*BKD, LLP*

Decatur, Illinois  
October 10, 2017

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**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, 2017**

***Condensed Financial Statements – Omitted Component Units***

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

	<b>Macon-Piatt Special Education District</b>
Assets	
Cash	\$ 1,728,852
Investments	1,585,005
Equipment	76,650
	\$ 3,390,507
Liabilities and Net Assets/Position	
Due to organizations	\$ 898
Investment in fixed assets	76,650
Net assets/position arising from cash transactions	3,312,959
	\$ 3,390,507

Statement of Financial Position

	<b>Decatur Public Schools Foundation</b>
Assets	
Cash	\$ 281,159
Investments	551,115
Other assets	121,204
	\$ 953,478
Liabilities and Net Assets/Position	
Other liabilities	\$ 30,819
Unrestricted net assets	704,922
Temporarily restricted net assets	217,737
	\$ 953,478

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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

	<b>Macon-Piatt Special Education District</b>
Operating receipts	\$ 14,987,399
Operating disbursements	<u>16,952,125</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	(1,964,726)
Net assets/position arising from cash transactions, beginning of year	<u>5,355,233</u>
Net assets/position arising from cash transactions, end of year	<u>\$ 3,390,507</u>

Statement of Activities

	<b>Decatur Public Schools Foundation</b>
Revenues, gains and other support	\$ 701,518
Expenses	<u>474,003</u>
Change in net assets	227,515
Net assets, beginning of year, as restated	<u>695,144</u>
Net assets, end of year	<u>\$ 922,659</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, 2017**

#### **Governmental Fund Types**

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

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

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

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

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

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

#### **Fiduciary Fund Types**

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

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

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

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

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

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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, 2017, inventories totaling \$141,464 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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, 2017, 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, 2017, 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 \$2,703,155. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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, 2017, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,547,597. This amount is included in the Debt Service Fund and Capital Projects Fund as unreserved.

7. Food Service

Revenue and related expenditures of the food service program are accounted for in the Educational Fund. A portion, \$1,424,898, 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, 2017, accident claims of \$528,104 were paid with \$823,293 of actuarially-determined incurred but not reported claims. At June 30, 2017, \$823,293 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 \$2,255,104 in construction projects during the next fiscal year. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund (\$102,857), the Capital Projects Fund (\$1,050,647), and the Fire Prevention and Safety Fund (\$1,101,600).

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2017, the total amount of unpaid vacation time for services performed amounted to \$689,908. These balances are included in the financial statements as unreserved in the Educational Fund (\$501,968), Operation and Maintenance Fund (\$170,566), Tort Immunity/Judgment Fund (\$15,869) and Transportation Fund (\$1,505).

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

The District has various leases through 2018 for classroom technology and print shop equipment. At June 30, 2017, the total obligations under such agreements amounted to \$425,369. 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	\$ 141,464	\$ 1,424,898	\$ 927,337	\$ —	\$ 13,070,341	\$ 1,424,898	\$ 14,139,142
Operations and Maintenance	—	—	273,423	—	3,893,949	—	4,167,372
Debt Service	—	2,016,514	—	—	—	—	2,016,514
Transportation	—	2,237,438	1,505	—	—	—	2,238,943
Municipal Retirement	—	4,430,427	—	—	—	2,703,155	1,727,272
Capital Projects	—	49,890	1,050,647	—	—	—	1,100,537
Working Cash	—	—	—	—	4,713,279	—	4,713,279
Tort Liability	—	2,910,334	15,869	—	—	823,293	2,102,910
Fire Prevention and Safety	—	2,533,314	1,101,600	—	—	—	3,634,914

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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, which was amended on June 27, 2017, was passed on September 27, 2016.

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, 2017**

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, 2017**

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 \$3,257,913 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$67,191,841. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

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

***Inventories***

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

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

***Deposits***

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

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

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

At June 30, 2017, the District's deposits were included in a common bank account where all deposits were insured or collateralized with the exception of \$1,890,000.

***Investments***

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

At June 30, 2017, 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, 2017 are held by the counterparties in the District's name.

***Credit Risk***

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

***Concentration of Credit Risk***

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

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Summary of Carrying Values**

The carrying values of deposits and investments as of June 30, 2017 are as follows:

	<b>2017</b>
Carrying value	
Deposits	\$ 23,437,643
Investments	<u>22,149,363</u>
	<u>\$ 45,587,006</u>
Included in the following statement of net assets captions	
Cash	\$ 23,437,643
Investments	<u>22,149,363</u>
	<u>\$ 45,587,006</u>
Investments owned at June 30, 2017 consisted of:	
Illinois Funds	\$ 14,331,294
Illinois School District Liquid Asset Fund Plus	<u>7,818,069</u>
	<u>\$ 22,149,363</u>

**Investment Income**

Investment income for the year ended June 30, 2014 consisted of:

Interest income	\$ <u>179,710</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 2015 levy was passed by the Board on December 8, 2015. 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.

# Decatur School District No. 61

## Notes to Financial Statements

June 30, 2017

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

	Maximum Rate	Actual Rate		
		2016 Levy	2015 Levy	2014 Levy
Educational Fund	2.5700	2.57000	2.57000	2.57000
Operations and Maintenance Fund	.50000	.50000	.50000	.50000
Debt Services Fund	None	.43504	.30275	.26595
Transportation Fund	.20000	.20000	.20000	.20000
Illinois Municipal Retirement Fund	None	.34150	.06529	.26982
Fire Prevention and Safety Fund	.05000	.05000	.05000	.05000
Tort Immunity	None	.40025	.36519	.23069
Special Education	.04000	.04000	.04000	.04000
Social Security	None	.22772	.47943	.19369
Lease Facilities	.05000	.05000	.05000	.05000
Working Cash Fund	.05000	<u>.05000</u>	<u>.05000</u>	<u>.05000</u>
Total		<u>4.86451</u>	<u>4.67266</u>	<u>4.42015</u>

Current year tax receipts include tax collections of the 2015 tax levy and the first distribution of the 2016 levy.

### Note 4: Common Bank Account

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

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

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Note 5: Changes in General Fixed Assets**

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

	<b>Balance, July 1, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance, June 30, 2017</b>
Land	\$ <u>1,979,076</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>1,979,076</u>
Buildings and improvements	148,741,772	1,956,034	415,119	150,282,687
Land improvements	2,364,198	70,792	—	2,434,990
Equipment	<u>32,555,477</u>	<u>1,024,928</u>	<u>123,683</u>	<u>33,456,722</u>
	<u>183,661,447</u>	<u>3,051,754</u>	<u>538,802</u>	<u>186,174,399</u>
	<u>\$ 185,640,523</u>	<u>\$ 3,051,754</u>	<u>\$ 538,802</u>	<u>\$ 188,153,475</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, 2017.

Bonds payable at July 1, 2016	\$ 85,395,000
Bonds retired	<u>2,620,000</u>
Bonds payable at June 30, 2017	<u>\$ 82,775,000</u>

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

**Decatur School District No. 61**  
**Notes to Financial Statements**  
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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, 2017, \$550,000 of bonds outstanding are considered defeased.

Bonds payable at June 30, 2017, 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. \$1,985,000 is outstanding as of June 30, 2017, of which \$1,425,000 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. \$65,970,000 is outstanding as of June 30, 2017, of which \$1,145,000 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, 2017, 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, 2017, of which nothing is due within one year.

2016 General Obligation/Life Safety Bonds due in annual installments varying from \$205,000 to \$1,150,000 from 2017 to 2018; interest rates varying from 1.99 percent to 2.10 percent. \$1,150,000 is outstanding as of June 30, 2017, all of which is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2017, including interest payments of \$56,151,300 are as follows:

	<b>Bonds</b>	<b>Interest</b>	<b>Total</b>
2018	\$ 3,720,000	\$ 2,164,185	\$ 5,884,185
2019	2,730,000	3,680,002	6,410,002
2020	2,885,000	3,582,480	6,467,480
2021	3,060,000	3,473,665	6,533,665
2022	3,260,000	3,331,817	6,591,817
2023-2027	12,255,000	14,974,225	27,229,225
2028-2032	12,760,000	12,522,869	25,282,869
2033-2037	17,760,000	8,826,494	26,586,494
2038-2042	<u>24,345,000</u>	<u>3,595,563</u>	<u>27,940,563</u>
<b>Total</b>	<u>\$ 82,775,000</u>	<u>\$ 56,151,300</u>	<u>\$ 138,926,300</u>

The District has a legal debt margin of \$84,411,207 based on the 2016 assessed valuation of \$699,573,967.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**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, the footnote disclosure and required supplementary information required under GASB 68, which was adopted by the District for the year ended June 30, 2017, do apply and are provided herein.

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

***Plan Description***

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

***Benefits Provided***

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

The employees covered by the Plan at December 31, 2016 are:

Inactive employees or beneficiaries currently receiving benefits	652
Inactive employees entitled to but not yet receiving benefits	346
Active employees	<u>550</u>
	<u><u>1,548</u></u>



**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**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 2016 was 12.11 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, 2016, employees contributed \$884,201 and the District contributed 2,473,663 to the IMRF Plan.

**Net Pension Liability**

The District's net pension liability was measured as of December 31, 2016, for the year ended June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75%
Salary increases	3.75% to 14.50%, average, including inflation
Investment rate of return	7.50%

Mortality rates were developed from the RP-2014 Blue Collar Health Annuity Mortality Table, with adjustments to match current IMRF experience.

The actuarial assumptions used in the December 31, 2016, valuation were based on the results of an actuarial experience study for the period 2011 through 2014.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
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The long-term expected rate of return on pension plan investments was based primarily on historical returns on plan assets, adjusted for changes in target portfolio allocations and recent changes in long-term interest rates based on publicly available information. The target allocation and best estimates of rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. Equities	38%	7.38%
International Equities	17%	1.88%
Fixed Income	27%	5.20%
Real Estate	8%	5.11%
Alternative Investments	9%	6.46%
Short-term Investments	<u>1%</u>	(1.64)%
	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the total pension liability was 7.50 percent for the year ended December 31, 2016. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

Changes in the total pension liability, plan fiduciary net position and the net pension liability are:

	<b>2017</b>		
	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a)-(b)</b>
Balance, beginning of year	\$ <u>108,098,514</u>	\$ <u>92,912,843</u>	\$ <u>15,185,671</u>
Changes for the year:			
Service cost	2,154,539	—	2,154,539
Interest on total pension liability	7,946,008	—	7,946,008
Differences between expected and actual experience	317,947	—	317,947
Assumption changes	(375,196)	—	(375,196)
Employer contributions	—	2,473,663	(2,473,663)
Employee contributions	—	884,201	(884,201)
Pension plan net investment income	—	6,284,049	(6,284,049)
Benefit payments and refunds	(5,607,051)	(5,607,051)	—
Other changes	<u>—</u>	<u>816,512</u>	<u>(816,512)</u>
Net changes	<u>4,436,247</u>	<u>4,851,374</u>	<u>(415,127)</u>
Balance, end of year	\$ <u>112,534,761</u>	\$ <u>97,764,217</u>	\$ <u>14,770,544</u>

The net pension liability of the District has been calculated using a discount rate of 7.50 percent. The following presents the net pension asset using a discount rate 1 percent higher (8.50 percent) and 1 percent lower (6.50 percent) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 125,969,275	\$ 112,534,761	\$ 101,345,581
Plan fiduciary net position	<u>97,764,217</u>	<u>97,764,217</u>	<u>97,794,217</u>
DSD No. 61's net pension liability	\$ <u>28,205,058</u>	\$ <u>14,770,544</u>	\$ <u>3,551,364</u>

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the year ended June 30, 2017, the District did not recognize pension expense or deferred inflows and outflows of resources as their financial statements are on the modified cash basis of accounting. The pension expense that would have been recorded on the accrual basis was \$5,022,597. At June 30, 2017, the District would have reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources, under the accrual method:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,070,619	\$ 29,223
Changes of assumptions	289,433	262,474
Net difference between projected and actual earning on pension plan investments	4,919,553	—
District's contribution subsequent to the measurement date	1,740,503	—
Total	\$ 8,020,108	\$ 291,697

At June 30, 2017, the District would have reported \$1,740,503 disclosed as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date as a reduction of the net pension liability in the reporting year ended June 30, 2018.

Other amounts that would have been reported as deferred outflows of resources and deferred inflows of resources at June 30, 2017, related to pensions would have been recognized in pension expense as follows:

2018	\$ 2,590,327
2019	1,847,049
2020	1,424,325
2021	126,207
	\$ 5,987,908

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

***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 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.

# Decatur School District No. 61

## Notes to Financial Statements

### June 30, 2017

#### **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 9.4 percent of creditable earnings. On July 1, 2016, the rate dropped to 9.0 percent of pay due to the expiration of the Early Retirement Option (ERO). 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 State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2017, 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 \$13,460,571 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, 2017 were \$238,660 and are deferred outflows because they were paid after the June 30, 2016 measurement date.

**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 a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2017, the employer pension contribution was 38.54 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2017, salaries totaling \$2,031,250 were paid from federal and special trust funds that required employer contributions of \$782,844. These contributions are deferred because they were paid after the June 30, 2016 measurement date.

**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, 2017, the District paid \$105,916 to TRS for employer ERO contributions for retirements that occurred before July 31, 2016.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

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, 2017, the employer paid \$42,181 to TRS for employer contributions due on salary increases in excess of 6.0 percent and \$2,580 for sick leave days granted in excess of the normal annual allotment.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2017, the District did not recognize a pension liability for its proportionate share of the net pension liability as their financial statements are on the modified cash basis of accounting. The pension liability on the accrual basis for its proportionate share of the net pension liability would have reflected a reduction for state pension support provided to the District. The amount that would have been recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 12,349,527
State’s proportionate share of the net pension liability associated with the District	<u>336,805,353</u>
Total	<u>\$ 349,154,880</u>

The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, and rolled forward to June 30, 2016. The District’s proportion of the net pension liability was based on the District’s share of contributions to TRS for the measurement year ended June 30, 2016, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2016, the District’s proportion was .0156449777 percent, which was a decrease of .0125723297 from its proportion measured as of June 30, 2015.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

For the year ended June 30, 2017, the District would have recognized pension expense and revenue of \$671,168 for support provided by the state under the accrual method. At June 30, 2017, the District would have reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>2017</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 91,314	\$ 8,376
Changes of assumptions	1,060,640	—
Net difference between projected and actual earning on pension plan investments	348,896	—
Changes in proportion and differences between the District's contributions and proportionate share of contributions	—	7,894,619
District's contributions subsequent to the measurement date	<u>2,701,450</u>	<u>—</u>
Total	<u>\$ 4,202,300</u>	<u>\$ 7,902,995</u>

The District reported \$2,701,450 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

2018	\$ (1,680,003)
2019	(1,680,003)
2020	(1,534,250)
2021	(1,227,276)
2022	<u>(280,613)</u>
	<u>\$ (6,402,145)</u>



**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Actuarial Assumptions**

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	varies by amount of service credit
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014.

For June 30, 2016 valuation, the investment return assumption was lowered from 7.50 percent to 7.0 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. equities large cap	14.4%	6.94%
U.S. equities/mid cap	3.6%	8.09%
International equities developed	14.4%	7.46%
Emerging market equities	3.6%	10.15%
U.S. bonds core	10.7%	2.44%
International debt developed	5.3%	1.70%
Real estate	15.0%	5.44%
Commodities (real return)	11.0%	4.28%
Hedge funds (absolute return)	8.0%	4.16%
Private equity	<u>14.0%</u>	10.63%
	<u>100.0%</u>	

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

***Discount Rate***

At June 30, 2016, the discount rate used to measure the total pension liability was a blended rate of 6.83 percent which was a change from the June 30, 2015 rate of 7.47 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily –required rates.

Based on those assumptions, TRS’s fiduciary net position at June 30, 2016 was not projected to be available to make all projected future benefit payments of current active and inactive member and all benefit recipients. Tier I’s liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service costs are also included in the determination of the discount rate. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47 percent. The discount rate as lower than the actuarially-assumed rate of return on investments that year as well as because TRS’s fiduciary net position and the subsidy provided by Tier II were not sufficient to cover all projected benefit payments.

***Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the District’s proportional share of the net pension liability calculated using the discount rate of 6.83 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.83 percent) or 1-percentage point higher (7.83 percent) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District’s proportionate share of the net pension liability	\$ 15,103,973	\$ 12,349,527	\$ 10,099,875

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Note 8: THIS Fund Employer Contributions**

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants, not enrolled in Medicare, may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage Plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of salary actually required to be paid in the previous fiscal year.

- **On behalf contributions to the THIS Fund.** The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.12 percent of pay during the year ended June 30, 2017. State of Illinois contributions were \$395,663 and the District recognized revenue and expenditures of this amount during the year.
- **Employer contributions to the THIS Fund.** The District also makes contributions to THIS Fund. The employer THIS Fund contribution was .84 percent during the year ended June 30, 2017. For the year ended June 30, 2017, the District paid \$296,747 to the THIS Fund, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-health-Ins-Fund.asp>).

**Note 9: 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, 2017 under the agreement were \$5,549,863

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Note 10: Leases**

The District has entered into various lease agreements that expire at various dates through 2018 for certain classroom technology. Future minimum lease payments at June 30, 2017 were:

2018	\$ <u>425,369</u>
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Lease expenditures disbursed for these agreements for the year ended June 30, 2017 were \$692,491.

**Note 11: 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 12: 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, 2017, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Note 13: Postemployment Benefits Other Than Pension**

***Plan Description***

The District administers a single-employer defined benefit healthcare plan (“the Postretirement Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees and their spouses through the District’s group health insurance plan, which covers both active and retired members. The Postretirement Health Plan does not issue a publicly available financial report.

***Funding Policy***

Employees can elect to continue coverage into retirement on the District plan if they pay the entire premium plus any surcharge imposed. Single retiree coverage ends upon attainment of age 65 by the retiree. Coverage for dependents of retirees ends at the earlier of attainment of age 65 by the retiree or the dependent. Coverage is the same for the following groups: Administrative Support Staff, Maintenance employees and Custodial employees.

***Annual OPEB Cost and Net OPEB Obligations***

The District’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District’s net OPEB obligation to the Postretirement Health Plan:

Annual required contribution	\$ 66,595
Interest on net OPEB obligation	24,976
Adjustment to annual required contribution	<u>(37,487)</u>
Annual OPEB cost (expense)	54,084
Estimated Employer Contributions (Payments)	<u>(131,473)</u>
Change in Net OPEB Obligation	(77,389)
Net OPEB obligation, July 1, 2016	<u>713,598</u>
Net OPEB obligation, June 30, 2017	<u>\$ 636,208</u>

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

The District’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 was as follows:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
6/30/17	\$ 54,084	243%	\$ 636,208
6/30/15	77,760	87%	709,039

***Funded Status and Funding Progress***

As of June 30, 2017, the actuarial accrued liability for benefits was \$801,119, all of which was unfunded.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and net estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, is to present multiyear trend information, when available, about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

***Methods and Assumptions***

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

**Retirement age for active employees** – Based on the historical average retirement age for the covered groups, active plan members were assumed to retire at age 55 through 70, or at the first subsequent year in which the member would qualify for benefits.

**Marital status** – 30% of actives are assumed to be married at retirement and elect spouse coverage with husbands three years older than wives. Actual spouse data was used for current retirees.

**Mortality** – Life expectancies were based on rates from the December 31, 2016 IMRF Actuarial Valuation Report.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

**Turnover** – Non-group-specific age-based turnover data from the Pension’s Actuary Handbook.

**Healthcare cost trend rate** – The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services. A rate of 7.0 percent initially, reduced to an ultimate rate of 5.0 percent after ten years, was used.

**Health insurance premiums** – 2017 health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Based on the historical and expected returns of the District’s short-term investment portfolio, a discount rate of 3.5 percent was used. In addition, a simplified version of the entry age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2017, was thirty years.

The schedule of funding progress presented as supplementary information is to present multiyear trend information, when available, about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Note 14: 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.

**Decatur School District No. 61**  
**Notes to Financial Statements**  
**June 30, 2017**

***Labor Agreement***

A large percentage (85%) of the District's employees are covered by collective bargaining agreements. Collective bargaining agreements covering approximately 14 percent of these employees expire within the next year.

**Note 15: Facilities Occupation Sales Tax**

Macon County, Illinois imposed a 1% county sales tax effective July 1, 2011, which is to be used exclusively for school facility purposes. The District received \$5,172,174 from this tax during the year ended June 30, 2017, which has been budgeted to address current and future building improvement needs.

**Note 16: Health Insurance Plan**

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



## **Activity Funds**

**Decatur School District No. 61**  
**Statement of Activity Funds**  
**Summary of Cash Receipts and Disbursements**  
**Year Ended June 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2017</u>
Elementary and Junior				
High Schools	\$ 414,228	\$ 355,187	\$ 392,810	\$ 376,605
High Schools	<u>65,288</u>	<u>228,959</u>	<u>164,938</u>	<u>129,309</u>
Total	<u>\$ 479,516</u>	<u>\$ 584,146</u>	<u>\$ 557,748</u>	<u>\$ 505,914</u>

Balance represents cash plus investments.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2; 10-20.19; 19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization pursuant to *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 pursuant to *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 FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 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 fund findings).
- 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, and 3510) 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 FY2017, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

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

\* Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**BKD, LLP**

Name of Audit Firm (print)

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

BKD, LLP  
Signature

10/10/17  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2016</b>		Equalized Assessed Valuation (EAV):		699,573,967								
8													
9	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>				
10	Rate(s):	0.025700	+	0.005000	+	0.002000	=	0.032700				0.005000	
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>		<b>Disbursements/ Expenditures</b>		<b>Excess/ (Deficiency)</b>		<b>Fund Balance</b>						
16	93,300,763		93,765,958		(465,195)		26,683,634						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
23	0		0		0		0		0				
24	<b>Other</b>		<b>Total</b>										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,					96,541,207						
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		82,775,000								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> Decatur Public School District No. 61																
8	<b>District Code:</b> 39-055-0610-25																
9	<b>County Name:</b> Macon																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)				<b>Total</b>		<b>Ratio</b>		<b>Score</b>				4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,				26,683,634.00		0.286		<b>Weight</b>				0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				93,300,763.00				<b>Value</b>				1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0.00								
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40				93,765,958.00		1.005		<b>Adjustment</b>				3
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,				93,300,763.00				<b>Weight</b>				0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				0.00								
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)												<b>Value</b>				1.05
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70				30,972,497.00		118.91		<b>Days</b>		<b>Score</b>		3
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360				260,460.99				<b>Weight</b>				0.10
26													<b>Value</b>				0.30
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)				Funds 10, 20 & 40				0.00		100.00		<b>Percent</b>		<b>Score</b>		4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates				19,444,658.41				<b>Weight</b>				0.10
30													<b>Value</b>				0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37)								82,775,000.00		14.25		<b>Percent</b>		<b>Score</b>		1
33	Total Long-Term Debt Allowed (P3, Cell H31)								96,541,207.45				<b>Weight</b>				0.10
34													<b>Value</b>				0.10
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													<b>Total Profile Score:</b>		<b>3.25 *</b>		
													<b>Estimated 2018 Financial Profile Designation:</b>		<b><u>REVIEW</u></b>		
* 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, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		5,640,973	3,178,888	1,911,214	1,642,999	2,059,760	865,728	3,200,215	2,660,575	2,186,703
5	Investments	120	14,211,930	988,484	105,300	595,944	2,370,667	234,809	1,513,064	265,628	1,448,211
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170	247,450								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		20,100,353	4,167,372	2,016,514	2,238,943	4,430,427	1,100,537	4,713,279	2,926,203	3,634,914
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440	17,358								
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	4,518,955								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		4,536,313	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	1,424,898				2,703,155			823,293	
39	Unreserved Fund Balance	730	14,139,142	4,167,372	2,016,514	2,238,943	1,727,272	1,100,537	4,713,279	2,102,910	3,634,914
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		20,100,353	4,167,372	2,016,514	2,238,943	4,430,427	1,100,537	4,713,279	2,926,203	3,634,914

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2017**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		90,588		
5	Investments	120	415,326		
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	<b>Total Current Assets</b>		<b>505,914</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,979,076	
17	Building & Building Improvements	230		150,282,687	
18	Site Improvements & Infrastructure	240		2,434,990	
19	Capitalized Equipment	250		33,456,722	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			2,016,514
22	Amount to be Provided for Payment on Long-Term Debt	350			80,758,486
23	<b>Total Capital Assets</b>			<b>188,153,475</b>	<b>82,775,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	505,914		
34	<b>Total Current Liabilities</b>		<b>505,914</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			82,775,000
37	<b>Total Long-Term Liabilities</b>				<b>82,775,000</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			188,153,475	
41	<b>Total Liabilities and Fund Balance</b>		<b>505,914</b>	<b>188,153,475</b>	<b>82,775,000</b>



**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, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	23,232,120	3,553,558	6,840,291	1,364,715	3,833,518	839,323	336,441	2,587,544	356,130
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	44,057,569	2,318,945	0	4,320,521	0	0	0	0	0
7	FEDERAL SOURCES	4000	13,939,401	293	0	177,200	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		81,229,090	5,872,796	6,840,291	5,862,436	3,833,518	839,323	336,441	2,587,544	356,130
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	13,856,234								
10	<b>Total Receipts/Revenues</b>		95,085,324	5,872,796	6,840,291	5,862,436	3,833,518	839,323	336,441	2,587,544	356,130
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	44,642,444				949,080				
13	Support Services	2000	30,678,953	5,692,852		5,844,460	2,556,082	1,078,554		2,242,483	872,480
14	Community Services	3000	1,472,007	0		0	166,522				
15	Payments to Other Districts & Governmental Units	4000	5,435,242	0	0	0	0	0			0
16	Debt Service	5000	0	0	6,493,190	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		82,228,646	5,692,852	6,493,190	5,844,460	3,671,684	1,078,554		2,242,483	872,480
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	13,856,234	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		96,084,880	5,692,852	6,493,190	5,844,460	3,671,684	1,078,554		2,242,483	872,480
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(999,556)	179,944	347,101	17,976	161,834	(239,231)	336,441	345,061	(516,350)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	2,759	13,641							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		2,759	13,641	0	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

**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, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		2,759	13,641	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(996,797)	193,585	347,101	17,976	161,834	(239,231)	336,441	345,061	(516,350)
79	<b>Fund Balances - July 1, 2016</b>		16,560,837	3,973,787	1,669,413	2,220,967	4,268,593	1,339,768	4,376,838	2,762,173	4,151,264
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									(181,031)	
81	<b>Fund Balances - June 30, 2017</b>		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

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		17,267,341	3,359,387	2,489,120	1,343,754	1,388,690		335,939	2,574,217	335,939
6	Leasing Purposes Levy <sup>8</sup>	1130	335,939								
7	Special Education Purposes Levy	1140	268,751								
8	FICA/Medicare Only Purposes Levies	1150					2,355,428				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>17,872,031</b>	<b>3,359,387</b>	<b>2,489,120</b>	<b>1,343,754</b>	<b>3,744,118</b>	<b>0</b>	<b>335,939</b>	<b>2,574,217</b>	<b>335,939</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	10,259	1,929	1,168	771	2,101		193	1,409	193
15	Payments from Local Housing Authorities	1220	12,069	2,269	1,374	907	2,471		227	1,657	227
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	3,986,388				53,265				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,008,716</b>	<b>4,198</b>	<b>2,542</b>	<b>1,678</b>	<b>57,837</b>	<b>0</b>	<b>420</b>	<b>3,066</b>	<b>420</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,376								
21	Regular - Tuition from Other Districts (In State)	1312	24,532								
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	28,348								
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	<b>Total Tuition</b>		<b>55,256</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				5,500					
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									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
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	<b>Total Transportation Fees</b>					5,500					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	96,919	15,465	4,003	4,994	16,734	11,775	82	9,967	19,771
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		96,919	15,465	4,003	4,994	16,734	11,775	82	9,967	19,771
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	81,649								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,012								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		88,661								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	88,750								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	47,973								
82	<b>Total District/School Activity Income</b>		136,723	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	151,178								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	505								
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	<b>Total Textbook Income</b>		151,683								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	196,915	55,632							
96	Contributions and Donations from Private Sources	1920	308,174	107,515			14,829				
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	49,135	10,916							
99	Refund of Prior Years' Expenditures	1950	48,997	50						105	
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	25,516								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			4,344,626			827,548			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	44,804								
107	Other Local Revenues (Describe & Itemize)	1999	148,590	395		8,789				189	
108	<b>Total Other Revenue from Local Sources</b>		822,131	174,508	4,344,626	8,789	14,829	827,548	0	294	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	23,232,120	3,553,558	6,840,291	1,364,715	3,833,518	839,323	336,441	2,587,544	356,130
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	41,188,666	2,313,445		1,870,880					
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	59,830								
121	<b>Total Unrestricted Grants-In-Aid</b>		41,248,496	2,313,445	0	1,870,880	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	1,410								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	959,740								
126	Special Education - Personnel	3110	32,648								
127	Special Education - Orphanage - Individual	3120	419,211								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		1,413,009	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	10,144								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		10,144				0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
2	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
145	State Free Lunch & Breakfast	3360	24,862								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	63,221								
148	Adult Ed (from ICCB)	3410	142,269			200					
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				1,430,961					
152	Transportation - Special Education	3510				837,939					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		2,268,900	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	41,497			320					
158	Early Childhood - Block Grant	3705	1,114,071	5,500		180,221					
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									0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		2,809,073	5,500	0	2,449,641	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	44,057,569	2,318,945	0	4,320,521	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
2	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
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	<b>Total Title VI</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	3,180,206								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,512,926								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226	84,350								
199	Fresh Fruits & Vegetables	4240	11,789								
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		4,789,271				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	6,970,830	1,433		73,920					
204	Title I - Low Income - Neglected, Private	4305	95,454								
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	<b>Total Title I</b>		7,066,284	1,433		73,920	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	139,154			33,444					
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		139,154	0		33,444	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620									
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	<b>Total Federal - Special Education</b>		0	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	8,886								
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									

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
2	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
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
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	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	554,862	(1,140)		69,836					
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	5,459								
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	724,736								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	80,834								
271	Medicaid Matching Funds - Fee-for-Service Program	4992									
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	569,915								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		13,939,401	293	0	177,200	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	13,939,401	293	0	177,200	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		81,229,090	5,872,796	6,840,291	5,862,436	3,833,518	839,323	336,441	2,587,544	356,130



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	19,117,449	7,113,914	190,739	613,128	4,960	4,070	1,326		27,045,586	27,389,434
6	Tuition Payment to Charter Schools	1115			2,977,825						2,977,825	2,977,825
7	Pre-K Programs	1125	1,161,881	491,422	11,317	237,631			2,996		1,905,247	1,872,068
8	Special Education Programs (Functions 1200-1220)	1200	4,403,860	1,305,591	7,002	95,303		36,708			5,848,464	5,689,380
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	2,900,930	1,475,120	121,160	450,032			288,973		5,236,215	5,531,265
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300	70,777		5,425	5,692					81,894	75,610
13	CTE Programs	1400	11,826	3,222							15,048	31,307
14	Interscholastic Programs	1500	613,619	46,471	101,003	69,751	4,500	42,400	2,162		879,906	945,465
15	Summer School Programs	1600	45,029	638							45,667	50,915
16	Gifted Programs	1650				1,631					1,631	2,700
17	Driver's Education Programs	1700	128,387	1,808		4,796					134,991	130,710
18	Bilingual Programs	1800	153,563	65,170		3,260					221,993	234,199
19	Truant Alternative & Optional Programs	1900	201,815	43,048		3,114					247,977	266,330
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	<b>Total Instruction</b> <sup>10</sup>	<b>1000</b>	<b>28,809,136</b>	<b>10,546,404</b>	<b>3,414,471</b>	<b>1,484,338</b>	<b>9,460</b>	<b>83,178</b>	<b>295,457</b>	<b>0</b>	<b>44,642,444</b>	<b>45,197,208</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,297,035	397,575	12,619	2,279			695	2,532	1,712,735	1,793,704
37	Guidance Services	2120	892,599	300,617	3	692					1,193,911	1,152,965
38	Health Services	2130	655,641	243,631	22,216	14,226		161			935,875	978,618
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190	391,858	151,544	5,178	8,535					557,115	558,070
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,237,133</b>	<b>1,093,367</b>	<b>40,016</b>	<b>25,732</b>	<b>0</b>	<b>161</b>	<b>695</b>	<b>2,532</b>	<b>4,399,636</b>	<b>4,483,357</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,010,613	429,604	449,930	37,631		3,850			1,931,628	2,375,851
45	Educational Media Services	2220	1,101,015	336,536	81,136	36,288	11,070	15	327,797		1,893,857	2,244,706
46	Assessment & Testing	2230	1,086	15	93,132	27,313					121,546	173,918
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,112,714</b>	<b>766,155</b>	<b>624,198</b>	<b>101,232</b>	<b>11,070</b>	<b>3,865</b>	<b>327,797</b>	<b>0</b>	<b>3,947,031</b>	<b>4,794,475</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	46,121	5,759	401,594	9,149	595	15,895			479,113	593,481
50	Executive Administration Services	2320	615,314	126,204	4,732	17,233		2,892		2,763	769,138	792,630
51	Special Area Administration Services	2330	300,921	128,862	802	1,932					432,517	454,778
52	Tort Immunity Services	2360 - 2370									0	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>962,356</b>	<b>260,825</b>	<b>407,128</b>	<b>28,314</b>	<b>595</b>	<b>18,787</b>	<b>0</b>	<b>2,763</b>	<b>1,680,768</b>	<b>1,840,889</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	4,267,927	1,084,408	102,544	74,163		10,398	4,583	2,526	5,546,549	5,490,102
56	Other Support Services - School Admin (Describe & Itemize)	2490	77,052	11,762							88,814	93,580
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,344,979</b>	<b>1,096,170</b>	<b>102,544</b>	<b>74,163</b>	<b>0</b>	<b>10,398</b>	<b>4,583</b>	<b>2,526</b>	<b>5,635,363</b>	<b>5,583,682</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	194,642	45,491	151	3,498		560			244,342	251,475
60	Fiscal Services	2520	462,588	88,558	37,488	18,844			521		607,999	590,435
61	Operation & Maintenance of Plant Services	2540	3,301,578	779,558	124,429	46,846	5,000		1,375	44,287	4,303,073	4,396,910
62	Pupil Transportation Services	2550	53,229	8,036							61,265	64,730
63	Food Services	2560	25,254		3,821,988	120,506	25,082	7,557	13,191		4,013,578	4,001,945
64	Internal Services	2570	395,302	61,023	419	3,793		315			460,852	491,565
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,432,593</b>	<b>982,666</b>	<b>3,984,475</b>	<b>193,487</b>	<b>30,082</b>	<b>8,432</b>	<b>15,087</b>	<b>44,287</b>	<b>9,691,109</b>	<b>9,797,060</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	211,086	16,455	31,459	79					259,079	252,224
69	Information Services	2630	41,182	9,850	26,957	9,475		90			87,554	142,669
70	Staff Services	2640	310,703	168,061	67,712	5,633		10,339		729	563,177	557,090
71	Data Processing Services	2660	511,597	106,243	1,163,408	732,856	637,465	19	1,143,923	4,589	4,300,100	4,414,107
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,074,568</b>	<b>300,609</b>	<b>1,289,536</b>	<b>748,043</b>	<b>637,465</b>	<b>10,448</b>	<b>1,143,923</b>	<b>5,318</b>	<b>5,209,910</b>	<b>5,366,090</b>
73	Other Support Services (Describe & Itemize)	2900	65,450	16,086	33,600						115,136	115,065
74	<b>Total Support Services</b>	<b>2000</b>	<b>16,229,793</b>	<b>4,515,878</b>	<b>6,481,497</b>	<b>1,170,971</b>	<b>679,212</b>	<b>52,091</b>	<b>1,492,085</b>	<b>57,426</b>	<b>30,678,953</b>	<b>31,980,618</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>904,330</b>	<b>208,581</b>	<b>307,537</b>	<b>49,875</b>			<b>1,684</b>		<b>1,472,007</b>	<b>1,625,740</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			41,990						41,990	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			36,643						36,643	26,560
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>78,633</b>				<b>0</b>		<b>78,633</b>	<b>76,560</b>
85	Payments for Regular Programs - Tuition	4210						91,480			91,480	57,000
86	Payments for Special Education Programs - Tuition	4220						4,864,567			4,864,567	5,142,335
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240						400,562			400,562	443,700
89	Payments for Community College Programs - Tuition	4270									0	1,150
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>5,356,609</b>			<b>5,356,609</b>	<b>5,644,185</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			78,633			5,356,609			5,435,242	5,720,745
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
114	<b>Total Direct Disbursements/Expenditures</b>		45,943,259	15,270,863	10,282,138	2,705,184	688,672	5,491,878	1,789,226	57,426	82,228,646	84,524,311
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(999,556)	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			44,508	5,722	238,236	215	28,625		317,306	530,396
124	Operation & Maintenance of Plant Services	2540	2,081,053	488,038	473,363	2,215,871	70,792	1,887	44,542		5,375,546	5,829,107
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,081,053</b>	<b>488,038</b>	<b>517,871</b>	<b>2,221,593</b>	<b>309,028</b>	<b>2,102</b>	<b>73,167</b>	<b>0</b>	<b>5,692,852</b>	<b>6,359,503</b>
128	Other Support Services (Describe & Itemize)	2900									0	
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,081,053</b>	<b>488,038</b>	<b>517,871</b>	<b>2,221,593</b>	<b>309,028</b>	<b>2,102</b>	<b>73,167</b>	<b>0</b>	<b>5,692,852</b>	<b>6,359,503</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Special Education Programs	4120									0	
134	Payments for CTE Programs	4140									0	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110									0	
142	Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
144	State Aid Anticipation Certificates	5140									0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
147	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
148	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
150	<b>Total Direct Disbursements/Expenditures</b>		2,081,053	488,038	517,871	2,221,593	309,028	2,102	73,167	0	5,692,852	6,359,503
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										179,944	
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
157	Tax Anticipation Warrants	5110									0	
158	Tax Anticipation Notes	5120									0	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
160	State Aid Anticipation Certificates	5140									0	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						3,869,384			3,869,384	3,881,500
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						2,620,000			2,620,000	2,620,000
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			3,806						3,806	3,500
166	<b>Total Debt Services</b>	<b>5000</b>			3,806			6,489,384			6,493,190	6,505,000
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
168	<b>Total Disbursements/ Expenditures</b>				3,806			6,489,384			6,493,190	6,505,000
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										347,101	
170												
171	<b>40 - TRANSPORTATION FUND (TR)</b>											
172	<b>SUPPORT SERVICES (TR)</b>											
173	<b>SUPPORT SERVICES - PUPILS</b>											
174	Other Support Services - Pupils (Describe & Itemize)	2190									0	
175	<b>SUPPORT SERVICES - BUSINESS</b>											
176	Pupil Transportation Services	2550	107,122	8,236	5,616,773	9,309	103,020				5,844,460	6,895,750
177	Other Support Services (Describe & Itemize)	2900									0	
178	<b>Total Support Services</b>	<b>2000</b>	107,122	8,236	5,616,773	9,309	103,020	0	0	0	5,844,460	6,895,750
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110									0	
183	Payments for Special Education Programs	4120									0	
184	Payments for Adult/Continuing Education Programs	4130									0	
185	Payments for CTE Programs	4140									0	
186	Payments for Community College Programs	4170									0	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	
194	Tax Anticipation Notes	5120									0	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
196	State Aid Anticipation Certificates	5140									0	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>										0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		107,122	8,236	5,616,773	9,309	103,020	0	0	0	5,844,460	6,895,750
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,976	
206												
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		313,464							313,464	347,910
210	Pre-K Programs	1125		107,163							107,163	106,910
211	Special Education Programs (Functions 1200-1220)	1200		180,525							180,525	182,985
212	Special Education Programs - Pre-K	1225									0	
213	Remedial and Supplemental Programs - K-12	1250		282,264							282,264	269,998
214	Remedial and Supplemental Programs - Pre-K	1275									0	
215	Adult/Continuing Education Programs	1300		7,255							7,255	10,188
216	CTE Programs	1400		2,120							2,120	4,736
217	Interscholastic Programs	1500		41,163							41,163	38,645
218	Summer School Programs	1600		649							649	735
219	Gifted Programs	1650									0	
220	Driver's Education Programs	1700		1,814							1,814	1,835
221	Bilingual Programs	1800		2,104							2,104	2,175
222	Truants' Alternative & Optional Programs	1900		10,559							10,559	11,170
223	Total Instruction	1000		949,080							949,080	977,287
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		56,386							56,386	61,041
227	Guidance Services	2120		33,227							33,227	31,045
228	Health Services	2130		92,170							92,170	99,290
229	Psychological Services	2140									0	
230	Speech Pathology & Audiology Services	2150									0	
231	Other Support Services - Pupils (Describe & Itemize)	2190		75,455							75,455	137,693
232	Total Support Services - Pupils	2100		257,238							257,238	329,069
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		38,925							38,925	44,700
235	Educational Media Services	2220		190,584							190,584	220,420
236	Assessment & Testing	2230		15							15	230
237	Total Support Services - Instructional Staff	2200		229,524							229,524	265,350

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
239	Board of Education Services	2310		3,361							3,361	3,000
240	Executive Administration Services	2320		38,772							38,772	40,565
241	Service Area Administrative Services	2330		40,043							40,043	36,265
242	Claims Paid from Self Insurance Fund	2361									0	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
244	Unemployment Insurance Payments	2363									0	
245	Insurance Payments (Regular or Self-Insurance)	2364									0	
246	Risk Management and Claims Services Payments	2365		5							5	50
247	Judgment and Settlements	2366									0	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		88,377							88,377	95,320
249	Reciprocal Insurance Payments	2368									0	
250	Legal Services	2369									0	
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>170,558</b>							<b>170,558</b>	<b>175,200</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
253	Office of the Principal Services	2410		321,591							321,591	334,131
254	Other Support Services - School Administration (Describe & Itemize)	2490		1,098							1,098	1,115
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>322,689</b>							<b>322,689</b>	<b>335,246</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>											
257	Direction of Business Support Services	2510		10,454							10,454	10,685
258	Fiscal Services	2520		94,968							94,968	96,860
259	Facilities Acquisition & Construction Services	2530		19,305							19,305	6,970
260	Operation & Maintenance of Plant Services	2540		1,137,637							1,137,637	1,176,040
261	Pupil Transportation Services	2550		32,070							32,070	32,770
262	Food Services	2560		5,156							5,156	5,600
263	Internal Services	2570		81,432							81,432	80,985
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,381,022</b>							<b>1,381,022</b>	<b>1,409,910</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>											
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620		43,790							43,790	43,440
268	Information Services	2630		8,374							8,374	7,850
269	Staff Services	2640		37,492							37,492	38,680
270	Data Processing Services	2660		104,464							104,464	95,140
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>194,120</b>							<b>194,120</b>	<b>185,110</b>
272	Other Support Services (Describe & Itemize)	2900		931							931	950
273	<b>Total Support Services</b>	<b>2000</b>		<b>2,556,082</b>							<b>2,556,082</b>	<b>2,700,835</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>166,522</b>							<b>166,522</b>	<b>167,170</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150									0	
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
288	<b>Total Disbursements/Expenditures</b>			3,671,684				0			3,671,684	3,845,292
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										161,834	
290												
291	<b>60 - CAPITAL PROJECTS (CP)</b>											
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
293	<b>SUPPORT SERVICES - BUSINESS</b>											
294	Facilities Acquisition and Construction Services	2530	43,488		1,030,202	4,864					1,078,554	2,041,996
295	Other Support Services (Describe & Itemize)	2900									0	
296	<b>Total Support Services</b>	<b>2000</b>	<b>43,488</b>	<b>0</b>	<b>1,030,202</b>	<b>4,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,078,554</b>	<b>2,041,996</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
299	Payments to Other Govt Units (In-State)	4100									0	
300	Payments for Special Education Programs	4120									0	
301	Payments for CTE Programs	4140									0	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
305	<b>Total Disbursements/ Expenditures</b>		43,488	0	1,030,202	4,864	0	0	0	0	1,078,554	2,041,996
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(239,231)	
307												
308	<b>70 - WORKING CASH (WC)</b>											
309												
310	<b>80 - TORT FUND (TF)</b>											
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
312	Claims Paid from Self Insurance Fund	2361									0	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			502,066						502,066	805,000
314	Unemployment Insurance Payments	2363			54,613						54,613	175,000
315	Insurance Payments (Regular or Self-Insurance)	2364			226,895						226,895	237,030
316	Risk Management and Claims Services Payments	2365	359	72		5,546			253,166		259,143	368,340
317	Judgment and Settlements	2366									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	490,562	156,786	456,686			20			1,104,054	1,134,588
319	Reciprocal Insurance Payments	2368									0	
320	Legal Services	2369									0	
321	Property Insurance (Buildings & Grounds)	2371			87,630						87,630	115,000
322	Vehicle Insurance (Transportation)	2372			8,082						8,082	10,000
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>490,921</b>	<b>156,858</b>	<b>1,335,972</b>	<b>5,546</b>	<b>0</b>	<b>20</b>	<b>253,166</b>	<b>0</b>	<b>2,242,483</b>	<b>2,844,958</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
326	Tax Anticipation Warrants	5110									0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
328	Other Interest or Short-Term Debt	5150									0	
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
331	<b>Total Disbursements/Expenditures</b>		490,921	156,858	1,335,972	5,546	0	20	253,166	0	2,242,483	2,844,958
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										345,061	
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
336	<b>SUPPORT SERVICES - BUSINESS</b>											
337	Facilities Acquisition & Construction Services	2530	48,959		789,129	33,182			1,210		872,480	1,748,330
338	Operation & Maintenance of Plant Services	2540									0	
339	<b>Total Support Services - Business</b>	<b>2500</b>	48,959	0	789,129	33,182	0	0	1,210	0	872,480	1,748,330
340	Other Support Services (Describe & Itemize)	2900									0	
341	<b>Total Support Services</b>	<b>2000</b>	48,959	0	789,129	33,182	0	0	1,210	0	872,480	1,748,330
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110									0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
352	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
354	<b>Total Disbursements/Expenditures</b>		48,959	0	789,129	33,182	0	0	1,210	0	872,480	1,748,330
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(516,350)	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2016 Levy)	<b>Taxes Received</b> (from 2015 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2016 Levy)	<b>Estimated Taxes Due</b> (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	17,267,341	8,839,475	8,427,866	17,793,150	8,953,675
5	Operations & Maintenance	3,359,387	1,719,749	1,639,638	3,461,702	1,741,953
6	Debt Services **	2,489,120	1,496,316	992,804	3,011,958	1,515,642
7	Transportation	1,343,754	687,899	655,855	1,384,681	696,782
8	Municipal Retirement	1,388,690	1,174,584	214,106	2,364,343	1,189,759
9	Capital Improvements	0		0		0
10	Working Cash	335,939	171,975	163,964	346,170	174,195
11	Tort Immunity	2,574,217	1,376,654	1,197,563	2,771,093	1,394,439
12	Fire Prevention & Safety	335,939	171,975	163,964	346,170	174,195
13	Leasing Levy	335,939	171,975	163,964	346,170	174,195
14	Special Education	268,751	137,580	131,171	276,936	139,356
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,355,428	783,239	1,572,189	1,576,598	793,359
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>32,054,505</b>	<b>16,731,421</b>	<b>15,323,084</b>	<b>33,678,971</b>	<b>16,947,550</b>
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	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b> <b>Beginning 07/01/16</b>	<b>Issued 07/01/16</b> <b>Through 06/30/17</b>	<b>Retired 07/01/16</b> <b>Through 06/30/17</b>	<b>Outstanding</b> <b>Ending 06/30/17</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>										
4	<b>ANTICIPATION NOTES (CPPRT)</b>										
5	<b>Total CPPRT Notes</b>								0		
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
7	Educational Fund								0		
8	Operations & Maintenance Fund								0		
9	Debt Services - Construction								0		
10	Debt Services - Working Cash								0		
11	Debt Services - Refunding Bonds								0		
12	Transportation Fund								0		
13	Municipal Retirement/Social Security Fund								0		
14	Fire Prevention & Safety Fund								0		
15	Other - (Describe & Itemize)								0		
16	<b>Total TAWs</b>		0	0	0				0		
17	<b>TAX ANTICIPATION NOTES (TAN)</b>										
18	Educational Fund								0		
19	Operations & Maintenance Fund								0		
20	Fire Prevention & Safety Fund								0		
21	Other - (Describe & Itemize)								0		
22	<b>Total TANS</b>		0	0	0				0		
23	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>										
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>								0		
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>										
26	<b>Total GSAACs (All Funds)</b>								0		
27	<b>OTHER SHORT-TERM BORROWING</b>										
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>								0		
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning 07/1/16</b>	<b>Issued 7/1/16 thru 6/30/17</b>	<b>Any differences described and itemized</b>	<b>Retired 7/1/16 thru 6/30/17</b>	<b>Outstanding Ending 6/30/17</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>	
31	Life Safety	08/01/07	6,000,000	4	2,216,666			893,333	1,323,333	1,291,095	
32	Working Cash	08/01/07	3,000,000	1	1,108,334			446,667	661,667	645,548	
33	General Obligation Bonds	10/11/11	70,920,000	6	67,045,000			1,075,000	65,970,000	64,362,879	
34	QZAB Series 2011	11/03/11	4,675,000	6	4,675,000				4,675,000	4,561,111	
35	General Obligation/Working Cash Bonds	07/30/13	7,000,000	1	7,000,000				7,000,000	6,829,470	
36	General Obligation/Refunding Bonds	07/30/13	1,995,000	3	1,995,000				1,995,000	1,946,399	
37	Life Safety	02/29/16	1,355,000	4	1,355,000			205,000	1,150,000	1,121,984	
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			94,945,000		85,395,000	0	0	2,620,000	82,775,000	80,758,486	
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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>														
2	<b>Description</b> (Enter Whole Dollars)				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>					
3	<b>Cash Basis Fund Balance as of July 1, 2016</b>							0		2,888,983	0				
4	<b>RECEIPTS:</b>														
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100			268,751							
6	Earnings on Investments				10, 20, 40, 50 or 60-1500			38		11,775					
7	Drivers' Education Fees				10-1970						25,516				
8	School Facility Occupation Tax Proceeds				30 or 60-1983					5,162,174					
9	Driver Education				10 or 20-3370						63,221				
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--			335							
11	Sale of Bonds				10, 20, 40 or 60-7200										
12	<b>Total Receipts</b>					<b>0</b>	<b>269,124</b>	<b>0</b>	<b>5,173,949</b>	<b>88,737</b>					
13	<b>DISBURSEMENTS:</b>														
14	Instruction				10 or 50-1000			269,124			88,737				
15	Facilities Acquisition & Construction Services				20 or 60-2530					1,078,554					
16	Tort Immunity Services				10, 20, 40-2360-2370										
17	<b>DEBT SERVICE</b>														
18	Debt Services - Interest on Long-Term Debt				30-5200					3,360,175					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					1,075,000					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400					1,606					
21	<b>Total Debt Services</b>									<b>4,436,781</b>					
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--										
23	<b>Total Disbursements</b>					<b>0</b>	<b>269,124</b>	<b>0</b>	<b>5,515,335</b>	<b>88,737</b>					
24	<b>Ending Cash Basis Fund Balance as of June 30, 2017</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>2,547,597</b>	<b>0</b>					
25	<b>Reserved Fund Balance</b>				714										
26	<b>Unreserved Fund Balance</b>				730	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,547,597</b>	<b>0</b>					
27															
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>														
30	<b>Yes</b> <input type="checkbox"/> <b>No</b> <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: <table border="1" style="float: right; margin-left: 20px;"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
32															
33	Using the following categories, list all other Tort Immunity expenditures <b>not</b>														
34	included in line 30 above. Include the total dollar amount for each category.														
35	<b>Expenditures:</b>														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances														
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).														
48	<sup>b</sup> 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning 7/1/16</b>	<b>Add: Additions 2016-2017</b>	<b>Less: Deletions 2016-2017</b>	<b>Cost Ending 6/30/17</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/16</b>	<b>Add: Depreciation Allowable 2016-2017</b>	<b>Less: Depreciation Deletions 2016-2017</b>	<b>Accumulated Depreciation Ending 6/30/17</b>	<b>Ending Balance Undepreciated 6/30/17</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	1,979,076			1,979,076						1,979,076
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	148,741,772	1,956,034	415,119	150,282,687	50	33,015,576	2,265,209	415,119	34,865,666	115,417,021
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,364,198	70,792		2,434,990	20	2,371,574	39,331		2,410,905	24,085
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	27,192,050	213,286	76,690	27,328,646	10	25,001,138	444,462	72,698	25,372,902	1,955,744
13	5 Yr Schedule	252	5,363,427	811,642	46,993	6,128,076	5	4,076,850	508,911	43,393	4,542,368	1,585,708
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>185,640,523</b>	<b>3,051,754</b>	<b>538,802</b>	<b>188,153,475</b>		<b>64,465,138</b>	<b>3,257,913</b>	<b>531,210</b>	<b>67,191,841</b>	<b>120,961,634</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				2,116,769	10		211,677			
18	<b>Allowable Depreciation</b>								3,469,590			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	82,228,646
9	O&M	Expenditures 15-22, L150	Total Expenditures			5,692,852
10	DS	Expenditures 15-22, L168	Total Expenditures			6,493,190
11	TR	Expenditures 15-22, L204	Total Expenditures			5,844,460
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			3,671,684
13	TORT	Expenditures 15-22, L331	Total Expenditures			2,242,483
14			<b>Total Expenditures</b>		\$	<b>106,173,315</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
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	Revenues 9-14, L148, Col D	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			1,902,251
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			81,894
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			45,667
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			1,470,323
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			5,435,242
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			688,672
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			1,789,226
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			309,028
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			73,167
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,620,000
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			103,020
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			107,163
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			7,255
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			649
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			166,522
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>		\$	<b>14,800,079</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>91,373,236</b>
77			<b>9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12</b>			<b>7,466.19</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>12,238.27</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	5,500
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		88,661
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		136,723
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		151,178
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		505
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		252,547
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		60,051
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		44,804
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,413,009
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		10,144
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		24,862
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		63,221
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,268,900
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		41,817
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	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
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	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
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		4,789,271
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		7,141,637
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		172,598
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		623,558
163	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		5,459
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		724,736
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		80,834
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		569,915
174						
175				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>18,669,930</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>72,703,306</b>
177				<b>Total Depreciation Allowance (from page 27, Line 18, Col I)</b>		<b>3,469,590</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>76,172,896</b>
179				<b>9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))</b>		<b>7,466.19</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>10,202.38</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					335,518		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		45,286,607		45,286,607		
20	<b>Support Services:</b>							
21	Pupil	2100		4,656,179		4,656,179		
22	Instructional Staff	2200		3,837,688		3,837,688		
23	General Admin.	2300		3,840,048		3,840,048		
24	School Admin	2400		5,953,469		5,953,469		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	254,796	0	254,796	0		
27	Fiscal Services	2520	702,446	0	702,446	0		
28	Oper. & Maint. Plant Services	2540		10,694,547	10,694,547	0		
29	Pupil Transportation	2550		5,834,775		5,834,775		
30	Food Services	2560		3,980,461		3,980,461		
31	Internal Services	2570	542,284	0	542,284	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		302,869		302,869		
35	Information Services	2630		95,928		95,928		
36	Staff Services	2640	600,669	0	600,669	0		
37	Data Processing Services	2660	2,623,176	0	2,623,176	0		
38	<b>Other:</b>	2900		116,067		116,067		
39	<b>Community Services</b>	3000		1,636,845		1,636,845		
40	<b>Total</b>			4,723,371	86,235,483	15,417,918	75,540,936	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	4,723,371	Total Indirect costs:	15,417,918	
43				Total Direct Costs:	86,235,483	Total Direct Costs:	75,540,936	
44				=	<b>5.48%</b>	=	<b>20.41%</b>	
45								

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2017</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	Decatur Public School District No.						
7	39-055-0610-25						
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	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	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(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	Illinois Funds, 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	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
41							
42							
43							



**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 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	769,138		769,138	853,220		853,220
2. Special Area Administration Services	2330	432,517		432,517	446,796		446,796
3. Other Support Services - School Administration	2490	88,814		88,814	62,725		62,725
4. Direction of Business Support Services	2510	244,342	0	244,342	251,110	0	251,110
5. Internal Services	2570	460,852		460,852	481,595		481,595
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		1,995,663	0	1,995,663	2,095,446	0	2,095,446
<b>9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)</b>							5%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" 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 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 8, Line 80, Other Changes in Fund Balance Decrease in workers' compensation reserve	\$ (181,031)
2. Page 10, Line 81, Other District/School Activity Revenue Entry fees and guarantees	\$ 47,973
3. Page 11, Line 106, Other Local Fees Pre-K tuition	\$ 44,804
4. Page 11, Line 107, Other Local Revenues Education Fund Macon County Mental Health Board Jury duty Food service Instructional materials Miscellaneous	\$ 120,323 707 212 175 <u>27,173</u> \$ 148,590
Operations and Maintenance Fund Jury duty US Geological Society	\$ 95 300 \$ 395
Transportation Fund Gas credit	\$ 8,789
Tort Milligan Academy security reimbursement	\$ 189
5. Page 11, Line 120, Other Unrestricted Grants-In-Aid from State Sources Orphanage tuition 18-3	\$ 59,830
6. Page 14, Line 272, Other Restricted Revenue fro Federal Sources MIECHV SAMHSA Workforce investment	\$ 99,105 413,903 56,907 \$ 569,915
7. Page 15, Line 41, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation Crossing guards Security Lunch monitors	\$ 11,849 52,173 898 <u>492,195</u> \$ 557,115
8. Page 16, Line 56, Columns 100, 200 Other Support Services - School Admin Deans	\$ 88,814
9. Page 16, Line 73, Columns 100, 200, 300 Other Support Services DEA president 21st Century site coordinators	\$ 81,536 33,600 \$ 115,136
10. Page 16, Line 83, Column 300 Other Payments to In-State Govt Units Summer camp	\$ 36,643
11. Page 18, Line 165, Column 300 Debt Services - Other Bank service charges Decatur Public School District No. 61 39-055-0610-25	\$ 3,806

12	Page 19, Line 231, Column 200 Other Support Services Pupils	
	Crossing guards	\$ 5,287
	Lunch monitors	<u>70,168</u>
		\$ 75,455
13	Page 20, Line 254, Column 200 Other Support Services - School Administration	
	Deans	\$ 1,098
14	Page 20, Line 272, Column 200 Other Support Services	
	DEA president	\$ 931
15	Page 26, Line 10 Other Receipts	
	Special Education	
	Pay in Lieu Taxes	\$ 335
16	Page 26, Line 20, Debt Services Other	
	Bank service charges	\$ 1,606

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). 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.</i>					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	<b>Direct Revenues</b>	81,229,090	5,872,796	5,862,436	336,441	93,300,763
7	<b>Direct Expenditures</b>	82,228,646	5,692,852	5,844,460		93,765,958
8	<b>Difference</b>	<b>(999,556)</b>	179,944	17,976	336,441	<b>(465,195)</b>
9	<b>Fund Balance - June 30, 2017</b>	15,564,040	4,167,372	2,238,943	4,713,279	<b>26,683,634</b>
10	<b>Unbalanced - however, a deficit reduction plan is not required at this time.</b>					
11						
12						
13						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2017**

DISTRICT/JOINT AGREEMENT NAME <b>Decatur Public School District No. 6</b>	RCDT NUMBER <b>39-055-0610-25</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003844</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Paul Fregeau</b>		NAME AND ADDRESS OF AUDIT FIRM <b>BKD, LLP</b> <b>225 North Water</b> <b>Decatur Illinois 62523</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) <b>101 W Cerro Gordo Street</b> <b>Decatur</b> <b>62523</b>		E-MAIL ADDRESS: <b>hpowell@bkd.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Heather Powell</b>	
		CPA FIRM TELEPHONE NUMBER <b>217 429-2411</b>	FAX NUMBER <b>217 429-6109</b>

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

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

**IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY LESLIE CLAY AT LCLAY@ISBE.NET.**

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

### Independent Auditor's Report

Board Education  
Decatur School District No. 61  
Decatur, Illinois

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

We have audited 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, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### *Management's Responsibility*

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

#### *Auditor's Responsibility*

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

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

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

In our opinion, Decatur School District No. 61, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

### **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, 2017, and have issued our report thereon dated October 10, 2017, which expressed an adverse opinion because of departures from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*BKD, LLP*

Decatur, Illinois  
October 10, 2017



**Decatur School District No. 61**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

**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, 2017. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

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

**GENERAL INFORMATION**

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
 - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 30) 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 findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned  
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN** 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, 2017**

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

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 14,116,894
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		335,518
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 14,452,412</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
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-----	-----
-----	-----
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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 14,452,412</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 14,452,412

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 14,452,412</b>
---------------------------------------	----------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
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**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)				Year 7/1/16-6/30/17 Pass through to Subrecipients
<b>US DEPARTMENT OF EDUCATION</b>											
<b>Pass Through Illinois State Board of Education</b>											
IASA - Title I - Low Income	84.010A	16-4300-00	\$ 6,532,158	\$ 844,640	\$ 7,202,823	\$ 262,087	\$ 173,975	\$ -	\$ -	\$ 7,376,798	\$ 8,178,207
		17-4300-00	-	6,201,543	-	-	7,348,889	157,408	45,878	7,394,767	8,033,243
IASA - Title I - Low Income - Neglected and Delinquent	84.010A	16-4305-00	36,211	5,461	41,582	-	90	-	-	41,672	97,614
Private Institutions		17-4305-00	-	89,993	-	-	94,389	-	-	94,389	142,775
Total CFDA# 84.010A			6,568,369	7,141,637	7,244,405	262,087	7,617,343	157,408	45,878	14,907,626	16,451,839
Title IV - 21st Century Community Learning Centers	84.287C	16-4421-00	217,194	6,839	224,033	-	-	-	-	224,033	233,044
		17-4421-00	-	165,759	-	-	166,741	-	-	166,741	200,000
Total CFDA# 84.287C			217,194	172,598	224,033	-	166,741	-	-	390,774	433,044
ESEA - Title II - Teacher Quality	84.367A	16-4932-00	612,083	224,432	729,370	-	107,145	-	-	836,515	1,221,713
		17-4932-00	-	500,304	-	-	701,472	20,387	778	702,250	1,205,734
Total CFDA# 84.367A			612,083	724,736	729,370	-	808,617	20,387	778	1,538,765	2,427,447
										-	

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/15-6/30/16 (C)	7/1/16-6/30/17 (D)	7/1/15-6/30/16 (E)	7/1/15-6/30/16 Pass through to Subrecipients	7/1/16-6/30/17 (F)	7/1/16-6/30/17 Pass through to Subrecipients			
Math and Science Partnerships	84.366	17-4936-7B	-	-	-	-	22,968	-	-	22,968	250,000
Total CFDA# 84.366			-	-	-	-	22,968	-	-	22,968	250,000
Preschool Expansion Grant	84.419B	16-4902-00	483,419	109,801	587,641	-	5,579	-	-	593,220	738,998
		17-4902-00	-	513,757	-	-	610,018	-	1,486	611,504	738,998
			483,419	623,558	587,641	-	615,597	-	1,486	1,204,724	1,477,996
LIPLEPS - Title III	84.365A	16-4909-00	681	4,059	4,474	-	266	-	-	4,740	11,750
		17-4909-00	-	-	-	-	5,550	-	635	6,185	20,292
			681	4,059	4,474	-	5,816	-	635	10,925	32,042
Pass Through Illinois Reading Council	84.365A	16-4909-00	-	1,400	1,400	-	-	-	-	1,400	1,400
			-	1,400	1,400	-	-	-	-	1,400	1,400
Total CFDA# 84.365A			681	5,459	5,874	-	5,816	-	635	12,325	33,442
Pass Through Illinois Community College Board											
Federal Adult Basic Education, PL 91-230	84.002	16-4810-00	73,025	8,886	81,911	-	-	-	-	81,911	81,911
		17-4810-00	-	-	-	-	44,230	-	-	44,230	44,230
			73,025	8,886	81,911	-	44,230	-	-	126,141	126,141

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)				Year 7/1/16-6/30/17 Pass through to Subrecipients
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			7,954,771	8,676,874	8,873,234	262,087	9,281,312	177,795	48,777	18,203,323	21,199,909
<b>US DEPARTMENT OF AGRICULTURE</b>											
<b>Pass Through Illinois State Board of Education</b>											
Commodities (Non-Cash)	10.555	N/A	-	247,417	-	-	247,417	-	-	247,417	N/A
Commodities (D.D. Fruits and Vegetables)		N/A	-	88,101	-	-	88,101	-	-	88,101	N/A
School Lunch, Regular, Free and Reduced		16-4210-00	2,151,331	807,573	2,411,127	-	547,777	-	-	2,958,904	N/A
		17-4210-00	-	2,372,633	-	-	2,674,759	-	-	2,674,759	N/A
Total CFDA# 10.555			2,151,331	3,515,724	2,411,127	-	3,558,054	-	-	5,969,181	N/A
School Breakfast	10.553	16-4220-00	1,040,747	404,908	1,168,350	-	277,305	-	-	1,445,655	N/A
		17-4220-00	-	1,108,018	-	-	1,263,166	-	-	1,263,166	N/A
Total CFDA# 10.553			1,040,747	1,512,926	1,168,350	-	1,540,471	-	-	2,708,821	N/A
Total Child Nutrition Cluster			3,192,078	5,028,650	3,579,477	-	5,098,525	-	-	8,678,002	N/A

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

**\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

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

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

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients			
Child and Adult Care Food Program	10.558	16-4226-00	75,337	8,550	75,337	-	8,550	-	-	83,887	N/A
		17-4226-00	-	75,800	-	-	82,242	-	-	82,242	N/A
Total CFDA# 10.558			75,337	84,350	75,337	-	90,792	-	-	166,129	N/A
Fresh Fruit and Vegetable Program	10.582	17-4240-00	-	11,789	-	-	15,207	-	-	15,207	N/A
Total CFDA# 10.582			-	11,789	-	-	15,207	-	-	15,207	N/A
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			3,267,415	5,124,789	3,654,814	-	5,204,524	-	-	8,859,338	N/A
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>											
<b>Pass Through Illinois Department of Human Services</b>											
MIECHV - Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Grant	93.505	FCSUVS04095	-	3,480	-	-	3,480	-	-	3,480	3,480
Total CFDA# 93.505			-	3,480	-	-	3,480	-	-	3,480	3,480
MIECHV - Maternal, Infant and Early Childhood Home Visiting Grant	93.870	6FCSUS03561	63,966	27,396	91,362	-	-	-	-	91,362	103,695
Visiting Grant		FSCUVS04095	-	68,229	-	-	110,333	-	-	110,333	112,873
Total CFDA# 93.870			63,966	95,625	91,362	-	110,333	-	-	201,695	216,568
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			63,966	99,105	91,362	-	113,813	-	-	205,175	220,048

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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



**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients			
<b>Pass Through Illinois Department of</b>										-	
<b>Healthcare and Family Services</b>										-	
Medicaid - Administrative Outreach	93.778	16-4991-00	62,403	16,742	62,403	-	16,742	-	-	79,145	(1) N/A
		17-4991-00	-	64,092	-	-	64,092	-	-	64,092	(2) N/A
TOTAL CFDA# 93.778			62,403	80,834	62,403	-	80,834	-	-	143,237	N/A
<b>Pass Through Illinois State Board of Education</b>											
SAMHS - IL-AWARE	94.243	16-4999-AW	-	248,526	120,737	-	127,786	-	-	248,523	459,388
		17-4999-AW	-	165,377	-	-	200,053	-	-	200,053	459,388
TOTAL CFDA# 94.243			-	413,903	120,737	-	327,839	-	-	448,576	918,776
<b>TOTAL US DEPARTMENT OF HEALTH AND</b>											
<b>HUMAN SERVICES</b>			126,369	593,842	274,502	-	522,486	-	-	796,988	1,138,824

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)				Year 7/1/16-6/30/17 Pass through to Subrecipients
US DEPARTMENT OF LABOR											
Pass Through Macon County											
WIA Instruction	17.259	16-4999-00	60,058	17,537	77,595	-	-	-	-	77,595	N/A
		17-4999-00	-	39,370	-	-	60,187	-	-	60,187	N/A
<b>Total CFDA# 17.259, WIA Cluster and US Department of Labor</b>			60,058	56,907	77,595	-	60,187	-	-	137,782	N/A
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 11,408,613</b>	<b>\$ 14,452,412</b>	<b>\$ 12,880,145</b>	<b>\$ 262,087</b>	<b>\$ 15,068,509</b>	<b>\$ 177,795</b>	<b>\$ 48,777</b>	<b>\$ 27,997,431</b>	<b>\$ 22,338,733</b>
(1) Local Match \$4,219,974											
(2) Local Match \$4,218,033											

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Decatur Public School District No. 61**

**39-055-0610-25**

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

**Year Ending June 30, 2017**

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

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

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Decatur Public School District No. 61 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	157,408
Title II/Robertson Charter School	84.367A	20,387

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$335,518	
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash <b>\$335,518</b>

**Note 5: Other Information**

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

Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____

Loans/Loan Guarantees Outstanding at June 30:

District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010A	Titla 1 - Low Income	7,617,343
<b>Total Amount Tested as Major</b>		<b>\$7,617,343</b>

**Total Federal Expenditures for 7/1/16-6/30/17** \$15,068,509

% tested as Major 50.55%

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

Auditee qualified as low-risk auditee?  X  YES    \_\_\_\_\_ NO

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

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

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

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



Decatur Public School District No. 61  
 39-055-0610-25  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2017

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

1. FINDING NUMBER:<sup>14</sup>      **2017- None**      2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<b>For ISBE Review</b>	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2017**

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

Finding Number

Condition

Current Status<sup>20</sup>

None

---

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

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

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

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

**Decatur Public School District No. 61**  
**39-055-0610-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2017**

**Corrective Action Plan**

Finding No.: **2017- None**

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

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<sup>21</sup> Must address **each** audit finding - §200.511 ( c)