

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

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>			
School District/Joint Agreement Number: 39-055-0610-25		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: BKD, LLP			
County Name: Macon		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE.</u> Click on the Link to Submit: Send ISBE a File 0		Name of Audit Manager: Heather Powell			
Name of School District/Joint Agreement: Decatur Public School District No. 61				Address: 225 North Water St.			
Address: 101 W. Cerro Gordo Street				City: Decatur	State: IL	Zip Code: 62523	
City: Decatur				Phone Number: 217 429-2411	Fax Number: 217 429-6109		
Email Address: tcovault@dps61.org				IL License Number (9 digit): 066-003844	Expiration Date: 11/30/2021		
Zip Code: 62523				Email Address: hpowell@bkd.com		ISBE Use Only	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?					
<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): Dr. Paul Fregeau		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: pfregeau@dps61.org		Email Address:		Email Address:			
Telephone: 217 362-3010	Fax Number: 217 424-3009	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/19-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

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

Independent Auditor's Report on Financial Statements and Supplementary Information

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

Report on the Financial Statements

We have audited the accompanying basic financial statements and related notes of Decatur School District No. 61 (District), Decatur, Illinois, as of and for the year ended June 30, 2019, as listed in the table of contents, pages 5 through 22.

We have also audited the financial statements of the governmental activities, discretely presented component units, each major fund and the aggregate remaining fund information of Decatur School District No. 61, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. These basic financial statements are not presented as part of this Annual Financial Report form; however, these basic financial statements should be read in conjunction with this report.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Board of Education
Decatur School District No. 61

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Decatur School District No. 61 as of June 30, 2019 or changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of Decatur School District No. 61 as of June 30, 2019, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in notes to these financial statements.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2019, on our consideration of Decatur School District No. 61's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BKD, LLP

Decatur, Illinois
October 15, 2019

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements and related notes as listed in the table of contents of Decatur School District No. 61 (District), as of and for the year ended June 30, 2019, and have issued our report thereon dated October 15, 2019, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting and omit certain component units required to be included under generally accepted accounting principles as stated in our report. However, the basic financial statements were found to be fairly stated on the cash basis of accounting, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

Board of Education
Decatur School District No. 61

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

Compliance and Other Matters

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

Purpose of this Report

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

BKD, LLP

Decatur, Illinois
October 15, 2019

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

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

Nature of Operations

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

The Financial Reporting Entity

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

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

Macon-Piatt Special Education District

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

Decatur Public Schools Foundation

Decatur Public Schools Foundation
601 North Church
Decatur, Illinois 62523

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

Condensed Financial Statements – Omitted Component Units

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

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

Statement of Financial Position
 June 30, 2019

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

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

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

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

Statement of Activities
June 30, 2019

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

Basis of Presentation – Fund Accounting

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

Governmental Fund Types

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

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

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

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

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

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

Fiduciary Fund Types

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

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

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

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

Governmental and Expendable Trust Funds – Measurement Focus

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

Fund Balance (Net Position) Reporting

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

Nonspendable Fund Balance

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

The District purchases certain inventories of goods that are stored at a warehouse facility until needed at individual schools. At June 30, 2019, inventories totaling \$129,721 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

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

Restricted Fund Balance

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

1. Special Education

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

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$27,666.

3. State Grants

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

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2019, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$1,146,725. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

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

6. School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax are accounted for in the Debt Service Fund and Capital Projects Fund. At June 30, 2019, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$2,357,755. This amount is included in the Debt Service Fund and Capital Projects Fund as unreserved.

7. Food Service

Revenue and related expenditures of the food service program are accounted for in the Educational Fund. A portion, \$1,348,705, of this Fund's equity represents the excess of cumulative revenue over cumulative expenditures which is restricted for use in future food service program expenditures. This balance is included in the financial statements as reserved in the Educational Fund.

8. Workers Compensation

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

Committed Fund Balance

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

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

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

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

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

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

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

Expenditures of Fund Balance

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

Basis of Accounting

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

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

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

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

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

Budgets and Budgetary Accounting

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

The District's budget is prepared so that budgeted receipts and expenditures can be compared to the cash basis of accounting. The budget was passed on September 25, 2018.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

Investments

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

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

General Fixed Assets

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

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

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

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

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education’s Annual Financial Report Form includes depreciation of \$3,149,180 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$73,425,914. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

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

Inventories

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

Note 2: Deposits, Investments and Investment Income

Deposits

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

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

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

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

Investments

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

At June 30, 2019, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District's investments at June 30, 2019 are held by the counterparties in the District's name.

Credit Risk

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

Concentration of Credit Risk

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

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

Summary of Carrying Values

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

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

Investment Income

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

Interest income	\$ 1,049,445
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Note 3: Property Taxes

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

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

Note 4: Common Bank Account

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

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

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

Note 5: Changes in General Fixed Assets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 7: Retirement Commitments

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

Illinois Municipal Retirement Fund (IMRF)

Plan Description

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

Benefits Provided

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

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

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

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

Contributions

As set by statute, the District regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2018 was 11.71 percent. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

For the year ended December 31, 2018, employees contributed \$919,877 and the District contributed \$2,764,534 to the IMRF Plan. The District recognized \$2,157,207 in expenses under the modified cash basis for the year ended June 30, 2019.

Teachers' Retirement System of the State of Illinois

Plan Description

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

TRS issues a publically available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2018>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the State of Illinois.

Contributions

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

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

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$3,605,563 in pension contributions from the State of Illinois.

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

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

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2019. Previously, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS and were much higher.

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

District Retirement Cost Contributions. Under GASB Statement No. 68, contributions that a District is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2019, the employer paid \$8,241 to TRS for employer contributions due on salary increases in excess of 6 percent and \$9,978 for sick leave days granted in excess of the normal annual allotment.

Note 8: Transportation Agreement

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

Note 9: Leases

The District has entered into a lease agreement that expires on July 6, 2021 for certain classroom technology. Future minimum lease payments at June 30, 2019 were:

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

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

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

Note 10: Contingencies

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

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

Note 11: Loss Exposure

Significant losses are covered by commercial insurance for all major programs: property and liability. The District has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. During the year ended June 30, 2019, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 12: Postemployment Benefit Plan

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

Retiree Healthcare Plan

Plan Description

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. The OPEB Plan is administered by a board of trustees. The OPEB Plan is not administered under a qualified trust and there are no employer contributions or OPEB plan assets. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2018. The District will contract for another valuation in fiscal year 2020.

Benefits Provided

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

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

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

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

Teacher Health Insurance Security Fund

Plan Description

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2019

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

Benefits Provided

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

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

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to .92 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

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

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

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

Note 13: Significant Concentrations

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

Current Economic Conditions

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

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

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

Labor Agreement

A large percentage (84 percent) of the District's employees are covered by collective bargaining agreements. Collective bargaining agreements covering approximately 5 percent of these employees expire within the next year.

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

Note 14: Facilities Occupation Sales Tax

Macon County, Illinois imposed a 1 percent county sales tax effective July 1, 2011, which is to be used exclusively for school facility purposes. The District received \$5,351,844 from this tax during the year ended June 30, 2019, which has been budgeted to address current and future building improvement needs.

Note 15: Health Insurance Plan

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

**Activity Funds and Illinois Grant Accountability
and Transparency Act – Audit Consolidated
Year-End Financial Report**

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

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

Balance represents cash plus investments.

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

BKD, LLP

Name of Audit Firm (print)

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

BKD, LLP
Signature

10/15/19
mm/dd/yyyy

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

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

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Decatur Public School District No. 61																
8	District Code: 39-055-0610-25																
9	County Name: Macon																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 22,523,620.00 Ratio 0.215 Score 3																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 104,623,375.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.05																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 102,336,022.00 Ratio 0.978 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 104,623,375.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 27,011,734.00 Days 95.02 Score 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 284,266.73 Weight 0.10																
26	Value 0.30																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 18,969,755.66 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) 77,440,000.00 Percent 17.77 Score 1																
33	Total Long-Term Debt Allowed (P3, Cell H31) 94,183,352.42 Weight 0.10																
34	Value 0.10																
35																	
36	Total Profile Score: 3.25 *																
37	Estimated 2020 Financial Profile Designation: <u>REVIEW</u>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,024	18,821	565	765,610	78,180	1,663	40,320	1,622	1,756
5	Investments	120	18,875,326	1,272,025	1,767,371	1,234,737	2,653,614	2,897,009	4,800,871	2,463,052	3,630,071
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	59								
10	Inventory	170	129,721								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190				16,753					
13	Total Current Assets		19,009,130	1,290,846	1,767,936	2,017,100	2,731,794	2,898,672	4,841,191	2,464,674	3,631,827
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,634,647								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		4,634,647	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	1,376,371				1,585,068			1,443,870	
39	Unreserved Fund Balance	730	12,998,112	1,290,846	1,767,936	2,017,100	1,146,726	2,898,672	4,841,191	1,020,804	3,631,827
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		19,009,130	1,290,846	1,767,936	2,017,100	2,731,794	2,898,672	4,841,191	2,464,674	3,631,827

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		74,593		
5	Investments	120	472,481		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		547,074		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,979,076	
17	Building & Building Improvements	230		152,761,255	
18	Site Improvements & Infrastructure	240		2,596,527	
19	Capitalized Equipment	250		34,291,008	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			1,767,936
22	Amount to be Provided for Payment on Long-Term Debt	350			75,672,064
23	Total Capital Assets			191,627,866	77,440,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	547,074		
34	Total Current Liabilities		547,074		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			77,440,000
37	Total Long-Term Liabilities				77,440,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			191,627,866	
41	Total Liabilities and Fund Balance		547,074	191,627,866	77,440,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

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	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	23,905,176	3,520,737	8,396,010	1,448,072	4,353,752	290,226	446,112	2,850,240	428,792
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	52,757,061	2,050,000	0	3,953,384	0	0	0	0	0
7	FEDERAL SOURCES	4000	16,437,045	0	0	105,788	0	0	0	0	0
8	Total Direct Receipts/Revenues		93,099,282	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,066,155								
10	Total Receipts/Revenues		97,165,437	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	47,579,242				1,630,175				
13	Support Services	2000	30,390,906	6,399,196		6,326,237	2,407,428	480,089		2,384,457	137,223
14	Community Services	3000	1,422,659	0		0	150,642				
15	Payments to Other Districts & Governmental Units	4000	10,217,782	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	7,534,157	0	0			0	0
17	Total Direct Disbursements/Expenditures		89,610,589	6,399,196	7,534,157	6,326,237	4,188,245	480,089		2,384,457	137,223
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,066,155	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		93,676,744	6,399,196	7,534,157	6,326,237	4,188,245	480,089		2,384,457	137,223
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,488,693	(828,459)	861,853	(818,993)	165,507	(189,863)	446,112	465,783	291,569
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	11,304	1,025							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		11,304	1,025	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		17,647,004	3,433,270	3,023,131	1,373,309	3,956,226		343,328	2,782,323	343,328
6	Leasing Purposes Levy ⁸	1130	343,328								
7	Special Education Purposes Levy	1140	274,663								
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		18,264,995	3,433,270	3,023,131	1,373,309	3,956,226	0	343,328	2,782,323	343,328
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	12,196	2,293	2,019	917	2,642		229	1,857	229
15	Payments from Local Housing Authorities	1220	10,319	1,940	1,708	776	2,235		194	1,572	194
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,353,455				303,279				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,375,970	4,233	3,727	1,693	308,156	0	423	3,429	423
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	15,636								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		15,636								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				10,138					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					10,138					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	562,357	30,684	17,308	54,740	72,554	59,912	102,361	64,488	85,041
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		562,357	30,684	17,308	54,740	72,554	59,912	102,361	64,488	85,041
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	56,675								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	9,363								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		66,038								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	62,451								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	15,285								
82	Total District/School Activity Income		77,736	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	93,333								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	2,023								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		95,356								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	311,587	52,250							
96	Contributions and Donations from Private Sources	1920	617,191			4,380	16,816				
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	177,625								
99	Refund of Prior Years' Expenditures	1950	139,636					30,314			
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	17,755								
102	Proceeds from Vendors' Contracts	1980		300				200,000			
103	School Facility Occupation Tax Proceeds	1983			5,351,844						
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	63,506								
107	Other Local Revenues (Describe & Itemize)	1999	119,788			3,812					
108	Total Other Revenue from Local Sources		1,447,088	52,550	5,351,844	8,192	16,816	230,314	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	23,905,176	3,520,737	8,396,010	1,448,072	4,353,752	290,226	446,112	2,850,240	428,792

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Act #	(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
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	49,399,999	2,050,000							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	7,834								
122	Total Unrestricted Grants-In-Aid		49,407,833	2,050,000	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	53,741								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	505,082								
129	Special Education - Orphanage - Summer Individual	3130	6,781								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		565,604	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220									
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	35,154								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		35,154	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Act #	(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
146	State Free Lunch & Breakfast	3360	110,702								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	85,110								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				2,536,655					
153	Transportation - Special Education	3510				1,275,521					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		3,812,176	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	92,335			320					
159	Early Childhood - Block Grant	3705	2,368,492			140,888					
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	91,831								
169	Total Restricted Grants-In-Aid		3,349,228	0	0	3,953,384	0	0	0	0	0
170	Total Receipts from State Sources	3000	52,757,061	2,050,000	0	3,953,384	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

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
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	3,086,097								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	1,828,893								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226	68,619								
196	Fresh Fruits & Vegetables	4240	9,825								
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		4,993,434				0				
199	TITLE I										
200	Title I - Low Income	4300	6,992,615			65,621					
201	Title I - Low Income - Neglected, Private	4305	104,614								
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	450,360			13,935					
204	Total Title I		7,547,589	0		79,556	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	104,448								
212	Fed - Spec Education - Preschool Discretionary	4605	1,836,587								
213	Fed - Spec Education - IDEA - Flow Through	4620									
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		1,941,035	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799	947								
221	Total CTE - Perkins		947	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902	601,493			26,232					
255	Title III - Immigrant Education Program (IEP)	4905	9,229								
256	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	12,800								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	703,042								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	142,413								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	485,063								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		16,437,045	0	0	105,788	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	16,437,045	0	0	105,788	0	0	0	0	0
268	Total Direct Receipts/Revenues		93,099,282	5,570,737	8,396,010	5,507,244	4,353,752	290,226	446,112	2,850,240	428,792

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

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

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

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	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	4,445,670	1,114,660	94,786	81,617	5,467	9,581	12,979	4,185	5,768,945	5,750,441
56	Other Support Services - School Admin (Describe & Itemize)	2490	294,879	107,242							402,121	400,165
57	Total Support Services - School Administration	2400	4,740,549	1,221,902	94,786	81,617	5,467	9,581	12,979	4,185	6,171,066	6,150,606
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	211,604	41,977	151	6,542		340			260,614	264,455
60	Fiscal Services	2520	477,656	89,178	310,013	8,683	5,531			1,113	892,174	926,540
61	Operation & Maintenance of Plant Services	2540	3,271,923	749,333	200,061	20,648				14,889	4,256,854	4,465,766
62	Pupil Transportation Services	2550	54,795	7,905						2,813	65,513	65,650
63	Food Services	2560	18,803		3,788,601	127,226	43,450	8,282	1,578		3,987,940	4,391,755
64	Internal Services	2570	434,127	65,690	325	33,010		278		2,450	535,880	495,335
65	Total Support Services - Business	2500	4,468,908	954,083	4,299,151	196,109	48,981	8,900	1,578	21,265	9,998,975	10,609,501
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620	232,946	7,945	408,257	1,166		300			650,614	575,998
69	Information Services	2630	46,336	10,919	29,803	3,594		499	160		91,311	182,975
70	Staff Services	2640	388,316	89,812	67,099	33,541		18,229			596,997	694,435
71	Data Processing Services	2660	594,110	120,595	640,805	714,791	205,325		142,610	2,498	2,420,734	3,068,655
72	Total Support Services - Central	2600	1,261,708	229,271	1,145,964	753,092	205,325	19,028	142,770	2,498	3,759,656	4,522,063
73	Other Support Services (Describe & Itemize)	2900	62,267	37,924							100,191	72,345
74	Total Support Services	2000	17,357,261	4,352,862	6,818,800	1,289,431	263,873	100,257	165,046	43,376	30,390,906	32,129,976
75	COMMUNITY SERVICES (ED)	3000	928,959	173,366	263,333	48,609			8,392		1,422,659	1,984,145
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			19,125						19,125	50,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			46,370						46,370	42,957
84	Total Payments to Other Govt Units (In-State)	4100			65,495				0		65,495	92,957
85	Payments for Regular Programs - Tuition	4210						48,320			48,320	50,000
86	Payments for Special Education Programs - Tuition	4220						9,686,484			9,686,484	9,949,840
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240						389,700			389,700	523,800
89	Payments for Community College Programs - Tuition	4270						27,783			27,783	33,000
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						10,152,287			10,152,287	10,556,640
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			65,495			10,152,287			10,217,782	10,649,597
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

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
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		49,209,285	13,890,065	11,146,667	4,442,903	326,071	10,335,827	216,395	43,376	89,610,589	93,045,578
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,488,693	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			780	3,829					4,609	57,500
124	Operation & Maintenance of Plant Services	2540	2,316,034	482,544	569,023	2,836,511	95,210	2,562	89,958	2,745	6,394,587	5,800,750
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200										
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		2,316,034	482,544	569,803	2,840,340	95,210	2,562	89,958	2,745	6,399,196	5,858,250
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(828,459)	
153												

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

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
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,712,295			3,712,295	3,715,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) ¹¹							3,819,000			3,819,000	3,819,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,862			2,862	5,000
172	Total Debt Services	5000			0			7,534,157			7,534,157	7,539,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			7,534,157			7,534,157	7,539,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										861,853	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	127,259	14,925	6,138,884	15,041	24,504			5,624	6,326,237	6,882,287
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	127,259	14,925	6,138,884	15,041	24,504	0	0	5,624	6,326,237	6,882,287
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

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

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

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
247	Service Area Administrative Services	2330		39,768							39,768	31,545
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365		58							58	60
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		82,559							82,559	92,060
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		164,462							164,462	168,370
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		289,877							289,877	318,810
260	Other Support Services - School Administration (Describe & Itemize)	2490		4,052							4,052	4,225
261	Total Support Services - School Administration	2400		293,929							293,929	323,035
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		10,637							10,637	11,280
264	Fiscal Services	2520		89,391							89,391	98,080
265	Facilities Acquisition & Construction Services	2530		1,532							1,532	2,700
266	Operation & Maintenance of Plant Services	2540		1,045,885							1,045,885	1,157,905
267	Pupil Transportation Services	2550		37,562							37,562	33,555
268	Food Services	2560		3,760							3,760	5,600
269	Internal Services	2570		78,643							78,643	83,315
270	Total Support Services - Business	2500		1,267,410							1,267,410	1,392,435
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620		44,307							44,307	53,335
274	Information Services	2630		8,634							8,634	15,775
275	Staff Services	2640		45,924							45,924	47,315
276	Data Processing Services	2660		106,190							106,190	110,475
277	Total Support Services - Central	2600		205,055							205,055	226,900
278	Other Support Services (Describe & Itemize)	2900		2,788							2,788	690
279	Total Support Services	2000		2,407,428							2,407,428	2,628,282
280	COMMUNITY SERVICES (MR/SS)	3000		150,642							150,642	341,105
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000									0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			4,188,245				0			4,188,245	5,028,333
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										165,507	
297												

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

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
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	974		381,409	82,521	11,391		3,794		480,089	1,232,500
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	974	0	381,409	82,521	11,391	0	3,794	0	480,089	1,232,500
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		974	0	381,409	82,521	11,391	0	3,794	0	480,089	1,232,500
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(189,863)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			849,793						849,793	1,165,000
321	Unemployment Insurance Payments	2363			19,469						19,469	100,000
322	Insurance Payments (Regular or Self-Insurance)	2364			260,444						260,444	300,000
323	Risk Management and Claims Services Payments	2365	4,058	776							4,834	4,950
324	Judgment and Settlements	2366						100			100	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	521,106	149,593	579,118						1,249,817	1,175,950
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	95,000
329	Vehicle Insurance (Transportation)	2372									0	10,000
330	Total Support Services - General Administration	2000	525,164	150,369	1,708,824	0	0	100	0	0	2,384,457	2,850,900
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		525,164	150,369	1,708,824	0	0	100	0	0	2,384,457	2,850,900
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										465,783	
344												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funcnt #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	8,020		116,823	12,380					137,223	2,616,500
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
364											0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		8,020	0	116,823	12,380	0	0	0	0	137,223	2,616,500
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										291,569	

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

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

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

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

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

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

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	10,138
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		66,038
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		77,736
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		93,333
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		2,023
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		363,837
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		177,625
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		63,506
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		565,604
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		35,154
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		110,702
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		85,110
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		3,812,176
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		92,655
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		91,831
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		4,993,434
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		7,627,145
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		947
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		627,725
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		9,229
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		12,800
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		703,042
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		142,413
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		485,063
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,434,205
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		47,801
174				Total Deductions for PCTC Computation Line 84 through Line 172	\$	22,731,272
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		75,259,636
176				Total Depreciation Allowance (from page 26, Line 18, Col I)		3,180,195
177				Total Allowance for PCTC Computation (Line 175 plus Line 176)		78,439,831
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		7,275.40
179				Total Estimated PCTC (Line 177 divided by Line 178) *	\$	10,781.51
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.
2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
3. In Column (C) enter the name of the Company that is listed on the contract.
4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

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

ESTIMATED INDIRECT COST DATA

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

	A	B	C	D	E	F	G	H	I	J	K																																																																																																																																																																																																																																												
1	REPORT ON SHARED SERVICES OR OUTSOURCING																																																																																																																																																																																																																																																						
2	School Code, Section 17-1.1 (Public Act 97-0357)																																																																																																																																																																																																																																																						
3	Fiscal Year Ending June 30, 2019																																																																																																																																																																																																																																																						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.																																																																																																																																																																																																																																																						
6	Decatur Public School District																																																																																																																																																																																																																																																						
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8	<input type="checkbox"/> Check box if this schedule is not applicable..... <table border="1" style="display: inline-table; vertical-align: top;"> <thead> <tr> <th>Prior Fiscal Year</th> <th>Current Fiscal Year</th> <th>Next Fiscal Year</th> <th>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</th> </tr> </thead> <tbody> <tr> <td colspan="4">Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →</td> </tr> <tr> <td colspan="4">Service or Function (Check all that apply)</td> </tr> <tr> <td colspan="4">barriers to Implementation</td> </tr> <tr> <td colspan="4" style="text-align: center;">(Limit text to 200 characters, for additional space use line 33 and 38)</td> </tr> <tr> <td>11</td> <td colspan="3">Curriculum Planning</td> <td></td> </tr> <tr> <td>12</td> <td colspan="3">Custodial Services</td> <td></td> </tr> <tr> <td>13</td> <td colspan="3">Educational Shared Programs</td> <td></td> </tr> <tr> <td>14</td> <td colspan="3">Employee Benefits</td> <td>X X X TRS, IMRF</td> </tr> <tr> <td>15</td> <td colspan="3">Energy Purchasing</td> <td></td> </tr> <tr> <td>16</td> <td colspan="3">Food Services</td> <td></td> </tr> <tr> <td>17</td> <td colspan="3">Grant Writing</td> <td></td> </tr> <tr> <td>18</td> <td colspan="3">Grounds Maintenance Services</td> <td></td> </tr> <tr> <td>19</td> <td colspan="3">Insurance</td> <td></td> </tr> <tr> <td>20</td> <td colspan="3">Investment Pools</td> <td>X X X Prairie State Insurance Cooperative</td> </tr> <tr> <td>21</td> <td colspan="3">Legal Services</td> <td></td> </tr> <tr> <td>22</td> <td colspan="3">Maintenance Services</td> <td></td> </tr> <tr> <td>23</td> <td colspan="3">Personnel Recruitment</td> <td></td> </tr> <tr> <td>24</td> <td colspan="3">Professional Development</td> <td></td> </tr> <tr> <td>25</td> <td colspan="3">Shared Personnel</td> <td></td> </tr> <tr> <td>26</td> <td colspan="3">Special Education Cooperatives</td> <td>X X X Macon-Platt Special Education District</td> </tr> <tr> <td>27</td> <td colspan="3">STEM (science, technology, engineering and math) Program Offerings</td> <td></td> </tr> <tr> <td>28</td> <td colspan="3">Supply & Equipment Purchasing</td> <td></td> </tr> <tr> <td>29</td> <td colspan="3">Technology Services</td> <td></td> </tr> <tr> <td>30</td> <td colspan="3">Transportation</td> <td></td> </tr> <tr> <td>31</td> <td colspan="3">Vocational Education Cooperatives</td> <td>X X X Heartland Technical Academy</td> </tr> <tr> <td>32</td> <td colspan="3">All Other Joint/Cooperative Agreements</td> <td></td> </tr> <tr> <td>33</td> <td colspan="3">Other</td> <td></td> </tr> <tr> <td>34</td> <td colspan="3"></td> <td></td> </tr> <tr> <td>35</td> <td colspan="11"><u>Additional space for Column (D) - Barriers to Implementation:</u></td> </tr> <tr> <td>36</td> <td colspan="11"></td> </tr> <tr> <td>37</td> <td colspan="11"></td> </tr> <tr> <td>38</td> <td colspan="11"></td> </tr> <tr> <td>40</td> <td colspan="11"><u>Additional space for Column (E) - Name of LEA:</u></td> </tr> <tr> <td>41</td> <td colspan="11"></td> </tr> <tr> <td>42</td> <td colspan="11"></td> </tr> <tr> <td>43</td> <td colspan="11"></td> </tr> </tbody> </table>											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.	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →				Service or Function (Check all that apply)				barriers to Implementation				(Limit text to 200 characters, for additional space use line 33 and 38)				11	Curriculum Planning				12	Custodial Services				13	Educational Shared Programs				14	Employee Benefits			X X X TRS, IMRF	15	Energy Purchasing				16	Food Services				17	Grant Writing				18	Grounds Maintenance Services				19	Insurance				20	Investment Pools			X X X Prairie State Insurance Cooperative	21	Legal Services				22	Maintenance Services				23	Personnel Recruitment				24	Professional Development				25	Shared Personnel				26	Special Education Cooperatives			X X X Macon-Platt Special Education District	27	STEM (science, technology, engineering and math) Program Offerings				28	Supply & Equipment Purchasing				29	Technology Services				30	Transportation				31	Vocational Education Cooperatives			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											
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ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

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

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

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

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Dr. Todd Covault

217 362-3021

Contact Name (for questions)

Contact Telephone Number

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

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

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

Type Below.

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

12. Page 18, Line 171, Column 300 Debt Services - Other		
Bank service charges	\$	2,862
Decatur Public School District No. 61		
39-055-0610-25		
13 Page 19, Line 237, Column 200		
Crossing guards	\$	6,195
Lunch monitors		<u>63,536</u>
	\$	69,731
14 Page 20, Line 260, Column 200 Other Support Services - School Admin		
Deans	\$	4,052
15 Page 20, Line 278, Column 200 Other Support Services		
DEA President	\$	2,788
16 Page 25, Line 10, Column H - Other Receipts		
Pay in Lieu Taxes	\$	339

Reference Pages.

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> • If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	93,099,282	5,570,737	5,507,244	446,112	104,623,375
9	Direct Expenditures	89,610,589	6,399,196	6,326,237		102,336,022
10	Difference	3,488,693	(828,459)	(818,993)	446,112	2,287,353
11	Fund Balance - June 30, 2019	14,374,483	1,290,846	2,017,100	4,841,191	22,523,620
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

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

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

Independent Auditor's Report

Board Education
Decatur School District No. 61
Decatur, Illinois

Report on Compliance for Each Major Federal Program

We have audited Decatur School District No. 61's (District) compliance of with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Board of Education
Decatur School District No. 61

Opinion on Each Major Federal Program

In our opinion, Decatur School District No. 61, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards

We have audited the basic financial statements and related notes of Decatur School District No. 61, as of and for the year ended June 30, 2019, and have issued our report thereon dated October 15, 2019, which expressed an adverse opinion because of departures from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by

Board of Education
Decatur School District No. 61

Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD, LLP

Decatur, Illinois
October 15, 2019

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

Notes to Schedule

1. The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2019. The accompanying notes are an integral part of this Schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
2. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

Including, but not limited to:

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

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

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

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

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

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

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

TOTAL FEDERAL REVENUE IN AFR

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

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

Reason for Adjustment:

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

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

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year	Year	Year	Year	Year				
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)				7/1/18-6/30/19 Pass through to Subrecipients
Pass Through Illinois State University											
Urban Center	84.3365	U3365140070-17	50,000	-	-	-	46,639	-	-	46,639	50,000
Total CFDA # 84.3365			50,000	-	-	-	46,639	-	-	46,639	50,000
Pass Through Macon Piatt Special Education District											
IDEA - Preschool Flow-Through	84.173A	19-4600-00	-	104,448	-	-	104,448	-	-	104,448	N/A
Total CFDA # 84.173A			-	104,448	-	-	104,448	-	-	104,448	N/A
IDEA - Flow-Through	84.027A	19-4620-00	-	1,836,587	-	-	1,836,587	-	-	1,836,587	N/A
Total CFDA # 84.027A			-	1,836,587	-	-	1,836,587	-	-	1,836,587	N/A
Total US Department of Education			6,920,789	11,086,181	7,985,514	210,193	10,963,006	240,774	-	18,948,520	20,820,852

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

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

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year	Year	Year	Year	Year	Year				
			7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
Fresh Fruit and vegetable Program	10.582	19-4240-00	-	9,825	-	-	-	11,376	-	-	11,376	N/A
Total CFDA #10.582			-	9,825	-	-	-	11,376	-	-	11,376	N/A
Total US Department of Agriculture			3,709,590	5,322,481	4,181,654	-	-	5,339,470	-	-	9,521,124	N/A
The Centers for Disease Control and Prevention												
Pass Through Illinois Department of Public Health												
Pass Through Board of Trustees of Southern Illinois University School of Medicine												
Asthma Program	93.070	SU59EH000532	-	1,096	-	-	-	1,046	-	-	1,046	N/A
Total CFDA #93.070			-	1,096	-	-	-	1,046	-	-	1,046	N/A
Total Centers for Disease Control and Prevention			-	1,096	-	-	-	1,046	-	-	1,046	N/A
US Department of Health and Human Services												
Pass Through Illinois Department of Human Services												
MIECHV-Maternal, Infant and Early Childhood												
Home Visiting Grant	93.870	FCSWS04095	109,966	3,558	113,524	-	-	-	-	-	113,524	N/A
Total CFDA #93.870			109,966	3,558	113,524	-	-	-	-	-	113,524	N/A

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

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

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

Total Federal Expenditures for 7/1/17-6/30/18 \$16,815,907

% tested as Major 45.33%

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

Auditee qualified as low-risk auditee? YES NO

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

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

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

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2019- None** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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