

STAUNTON COMMUNITY UNIT SCHOOL DISTRICT NO. 6

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STAUNTON COMMUNITY UNIT SCHOOL DISTRICT NO. 6

**AUDIT SUMMARY
FOR THE YEAR ENDED JUNE 30, 2018**

	Actual Year Ended 06/30/18	Budgeted Year Ended 06/30/18	Favorable/ (Unfavorable)	Variance Percentage	Actual Year Ended 06/30/17	Favorable (Unfavorable)	Change Percentage
EDUCATIONAL FUND:							
Total Receipts	\$ 8,497,398	\$ 7,920,132	\$ 577,266	6.8%	\$ 7,644,151	\$ 853,247	10.0%
Total Disbursements	<u>7,998,904</u>	<u>8,012,626</u>	<u>13,722</u>	0.2%	<u>7,794,290</u>	<u>(204,614)</u>	-2.6%
Excess of Receipts Over (Under) Disbursements	\$ <u>498,494</u>	\$ <u>(92,494)</u>	\$ <u>590,988</u>		\$ <u>(150,139)</u>	\$ <u>648,633</u>	
OPERATIONS AND MAINTENANCE FUND:							
Total Receipts	\$ 863,455	\$ 968,966	\$ (105,511)	-12.2%	\$ 858,381	\$ 5,074	0.6%
Total Disbursements	<u>915,572</u>	<u>1,016,692</u>	<u>(101,120)</u>	-11.0%	<u>790,852</u>	<u>(124,720)</u>	-13.6%
Excess of Receipts Over (Under) Disbursements	\$ <u>(52,117)</u>	\$ <u>(47,726)</u>	\$ <u>(4,391)</u>		\$ <u>67,529</u>	\$ <u>(119,646)</u>	
BOND AND INTEREST FUND:							
Total Receipts	\$ 411,920	\$ 531,257	\$ (119,337)	-29.0%	\$ 193,807	\$ 218,113	53.0%
Total Disbursements	<u>290,366</u>	<u>289,713</u>	<u>(653)</u>	-0.2%	<u>162,922</u>	<u>(127,444)</u>	-43.9%
Excess of Receipts Over (Under) Disbursements	\$ <u>121,554</u>	\$ <u>241,544</u>	\$ <u>(119,990)</u>	0.0%	\$ <u>30,885</u>	\$ <u>90,669</u>	100.0%
Other Financing Sources (Uses)	<u>(130,000)</u>	-	<u>(130,000)</u>		<u>34,821</u>	<u>(164,821)</u>	
Excess of Receipts and Other Financing Sources (Uses) Over (Under) Disbursements	\$ <u>(8,446)</u>	\$ <u>241,544</u>	\$ <u>(249,990)</u>		\$ <u>65,706</u>	\$ <u>(74,152)</u>	
TRANSPORTATION FUND:							
Total Receipts	\$ 494,484	\$ 421,952	\$ 72,532	14.7%	\$ 416,680	\$ 77,804	15.7%
Total Disbursements	<u>453,929</u>	<u>484,358</u>	<u>30,429</u>	6.7%	<u>441,282</u>	<u>(12,647)</u>	-2.8%
Excess of Receipts Over (Under) Disbursements	\$ <u>40,555</u>	\$ <u>(62,406)</u>	\$ <u>102,961</u>		\$ <u>(24,602)</u>	\$ <u>65,157</u>	
IMRF / SS FUND:							
Total Receipts	\$ 143,898	\$ 172,687	\$ (28,789)	-20.0%	\$ 156,908	\$ (13,010)	-9.0%
Total Disbursements	<u>303,445</u>	<u>294,156</u>	<u>(9,289)</u>	-3.1%	<u>299,679</u>	<u>(3,766)</u>	-1.2%
Excess of Receipts Over (Under) Disbursements	\$ <u>(159,547)</u>	\$ <u>(121,469)</u>	\$ <u>(38,078)</u>		\$ <u>(142,771)</u>	\$ <u>(16,776)</u>	

STAUNTON COMMUNITY UNIT SCHOOL DISTRICT NO. 6

AUDIT SUMMARY
FOR THE YEAR ENDED JUNE 30, 2016

	Actual Year Ended 06/30/18	Budgeted Year Ended 06/30/18	Favorable/ (Unfavorable)	Variance Percentage	Actual Year Ended 06/30/17	Favorable (Unfavorable)	Change Percentage
CAPITAL PROJECT FUND:							
Total Receipts	\$ 126,723	\$ 250	\$ 126,473	99.8%	\$ 189,063	\$ (62,340)	-49.2%
Total Disbursements	884,008	884,009	1	0.0%	2,021,319	1,137,311	128.7%
Excess of Receipts Over (Under) Disbursements	\$ (757,285)	\$ (883,759)	\$ 126,474	0.0%	\$ (1,832,256)	\$ 1,074,971	100.0%
Other Financing Sources (Uses)	-	-	-		2,848,398	(2,848,398)	
Excess of Receipts and Other Financing Sources (Uses) Over (Under) Disbursements	\$ (757,285)	\$ (883,759)	\$ 126,474		\$ 1,016,142	\$ (1,773,427)	
WORKING CASH FUND:							
Total Receipts	\$ 52,860	\$ 52,965	\$ (105)	-0.2%	\$ 54,307	\$ (1,447)	-2.7%
Total Disbursements	-	-	-	0.0%	-	-	0.0%
Excess of Receipts Over (Under) Disbursements	\$ 52,860	\$ 52,965	\$ (105)		\$ 54,307	\$ (1,447)	
TORT FUND:							
Total Receipts	\$ 211,987	\$ 216,158	\$ (4,171)	-2.0%	\$ 245,982	\$ (33,995)	-16.0%
Total Disbursements	209,147	213,718	4,571	2.2%	236,821	27,674	13.2%
Excess of Receipts Over (Under) Disbursements	\$ 2,840	\$ 2,440	\$ 400		\$ 9,161	\$ (6,321)	
FIRE PREVENTION AND SAFETY FUND:							
Total Receipts	\$ 49,367	\$ 49,790	\$ (423)	-0.9%	\$ 51,395	\$ (2,028)	-4.1%
Total Disbursements	28,935	35,000	6,065	21.0%	5,707	(23,228)	-80.3%
Excess of Receipts Over (Under) Disbursements	\$ 20,432	\$ 14,790	\$ 5,642		\$ 45,688	\$ (25,256)	

STAUNTON COMMUNITY UNIT SCHOOL DISTRICT NO. 6

AUDIT SUMMARY FOR THE YEAR ENDED JUNE 30, 2018

	<u>Actual</u> <u>06/30/18</u>	<u>Actual</u> <u>06/30/17</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Change</u> <u>Percentage</u>
EDUCATIONAL FUND:				
Cash and Investments	\$ 1,014,932	\$ 516,438	\$ 498,494	49.1%
Fund Balance	\$ 1,014,932	\$ 516,438	\$ 498,494	49.1%
OPERATIONS AND MAINTENANCE FUND:				
Cash and Investments	\$ 110,025	\$ 162,142	\$ (52,117)	-47.4%
Fund Balance	\$ 110,025	\$ 162,142	\$ (52,117)	-47.4%
BOND AND INTEREST FUND:				
Cash and Investments	\$ 227,526	\$ 105,972	\$ 121,554	53.4%
Fund Balance	\$ 227,526	\$ 235,972	\$ (8,446)	-3.7%
TRANSPORTATION FUND:				
Cash and Investments	\$ 659,958	\$ 619,403	\$ 40,555	6.1%
Fund Balance	\$ 659,958	\$ 619,403	\$ 40,555	6.1%
IMRF / SS FUND:				
Cash and Investments	\$ 187,751	\$ 347,298	\$ (159,547)	-85.0%
Fund Balance	\$ 187,751	\$ 347,298	\$ (159,547)	-85.0%
CAPITAL PROJECT FUND:				
Cash and Investments	\$ 258,857	\$ 1,016,142	\$ (757,285)	-292.5%
Fund Balance	\$ 258,857	\$ 1,016,142	\$ (757,285)	-292.5%
WORKING CASH FUND:				
Cash and Investments	\$ 1,251,486	\$ 1,198,626	\$ 52,860	4.2%
Fund Balance	\$ 1,251,486	\$ 1,198,626	\$ 52,860	4.2%
TORT FUND:				
Cash and Investments	\$ 76,638	\$ 73,798	\$ 2,840	3.7%
Fund Balance	\$ 76,638	\$ 73,798	\$ 2,840	3.7%
FIRE PREVENTION AND SAFETY FUND:				
Cash and Investments	\$ 112,964	\$ 92,532	\$ 20,432	18.1%
Fund Balance	\$ 112,964	\$ 92,532	\$ 20,432	18.1%
EDUCATIONAL, O&M AND TRANSPORTATION FUNDS CASH AND INVESTMENTS RESERVE:				
Annual Disbursements	\$ 9,368,405	\$ 9,026,424		
Average Monthly Disbursements	\$ 780,700	\$ 752,202		
Combined Cash & Invts. of 3 Funds	\$ 1,784,915	\$ 1,297,983		
Months of Cash & Invts. Reserve	2.29	1.73		
FINANCIAL PROFILE DESIGNATION	3.80	3.45		
ESTIMATED PER CAPITA TUITION CHARGE	\$ 6,091	\$ 6,178		
AVERAGE DAILY ATTENDANCE	1,171	1,178		

STAUNTON COMMUNITY UNIT SCHOOL DISTRICT NO. 6

NOTES TO BASIC FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 3. PROPERTY TAXES (Continued)

The following are the tax rate limits permitted by the Illinois School Code and by local referendum and the actual rates levied per \$100 of assessed valuations, extensions and collections. The 2017, 2016, and 2015 tax levies have different rates for Macoupin and Madison counties based on timing differences of finalizing the Equalized Assessed Values for each of the counties. The Macoupin County rate is listed first and the Madison County rate is listed second for categories where the rate differed.

	Rate Limit	<u>Tax Levy Years</u>		
		<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Tax Rates by Levy:</u>				
Educational	5.8400	2.0493/1.8233	1.9712/1.8400	1.9243/1.7982
Operations and Maintenance	0.7500	.4314/.4513	.4364/.4544	.4578/.4790
Bond and Interest	As Needed	.1388/.1373	.2717/.1364	.1497/.1509
Transportation	10.1999	.2008/.1983	.2088/.2000	.2355/.1956
Municipal Retirement	As Needed	.0009/.0010	.0009/.0010	.0009/.0010
Social Security	As Needed	.1173/.1229	.1187/.1236	.1244/.1303
Tort	As Needed	.1885/.1973	.1907/.1986	.2000/.2094
Working Cash	0.1000	.0436/.0457	.0441/.0460	.0463/.0484
Special Education	0.8400	.0344/.0361	.0348/.0363	.0365/.0383
Fire and Safety	0.1500	.0436/.0457	.0441/.0460	.0463/.0484
Prior Year Adjustment	N/A	<u>.0000/.0000</u>	<u>.0000/.1139</u>	<u>.0000/.1315</u>
Total		<u>3.2488/3.2847</u>	<u>3.3214/3.1962</u>	<u>3.2217/3.2310</u>
 ASSESSED VALUATION		 <u>\$ 110,482,236</u>	 <u>\$ 110,605,931</u>	 <u>\$ 107,980,948</u>
 <u>Tax Extensions by Levy:</u>				
Educational		\$ 2,180,358	\$ 2,132,427	\$ 2,033,916
Operations and Maintenance		483,990	489,274	501,735
Bond and Interest		152,808	251,124	162,052
Transportation		220,907	227,727	240,364
Municipal Retirement		1,032	1,017	1,007
Social Security		131,687	133,062	136,438
Tort		211,536	213,823	219,257
Working Cash		48,963	49,470	50,691
Special Education		38,659	39,053	40,027
Fire and Safety		48,963	49,470	50,691
Prior Yr Adjustment		<u>83,700</u>	<u>41,555</u>	<u>45,890</u>
Total		<u>\$ 3,602,603</u>	<u>\$ 3,628,002</u>	<u>\$ 3,482,067</u>
 <u>Tax Collections by Year Ending:</u>				
2017				\$ 3,451,163
2018			<u>\$ 3,595,486</u>	<u>-</u>
Total			<u>\$ 3,595,486</u>	<u>\$ 3,451,163</u>
 Percent of Total Levy Collected			 <u>99.10%</u>	 <u>99.11%</u>

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:	STAUNTON COMMUNITY UNIT SCHOOL DISTRICT #6														
8	District Code:	40-056-0060-26														
9	County Name:	MACOUPIN														
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)															
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)															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)															
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:															
22																
23	3. Days Cash on Hand:															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)															
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)															
26																
27	4. Percent of Short-Term Borrowing Maximum Remaining:															
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)															
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)															
30																
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H37)															
33	Total Long-Term Debt Allowed (P3, Cell H31)															
34																
35	Total Profile Score: 3.80 *															
36																
37	Estimated 2019 Financial Profile Designation: RECOGNITION															
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.

ESTIMATED FINANCIAL PROFILE SUMMARY

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

District Name: STAUNTON COMMUNITY UNIT SCHOOL DISTRICT #6
District Code: 40-056-0060-26
County Name: MACOUPIN

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total
 2,496,609.00
 8,973,519.00
 0.00

Ratio
 0.278

Score
 Weight
 Value
 4
 0.35
 1.40

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

Total
 9,026,424.00
 8,973,519.00
 0.00

Ratio
 1.006

Score
 Adjustment
 Weight
 Value
 3
 0
 0.35
 1.05

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total
 2,496,609.00
 25,073.40

Days
 99.57

Score
 Weight
 Value
 3
 0.10
 0.30

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total
 0.00
 4,805,108.76

Percent
 100.00

Score
 Weight
 Value
 4
 0.10
 0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)
 Total Long-Term Debt Allowed (P3, Cell H31)

Total
 4,550,000.00
 15,263,618.48

Percent
 70.19

Score
 Weight
 Value
 3
 0.10
 0.30

Total Profile Score: 3.45 *

Estimated 2018 Financial Profile Designation: REVIEW

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

The School District

Financial Profile

Illinois State Board of Education

Pursuant to the authority provided by Section 1A-8 of the School Code, the Illinois State Board of Education (ISBE) has developed the "**School District Financial Profile**" to help monitor the finances of school districts and identify which are in or are moving toward financial difficulty. This system has replaced the "Financial Watch List and Financial Assurance and Accountability System (FAAS)" that had been used for the assessment of a school district's financial health. The major change in methodology is the FAAS utilized only one financial indicator – the Fund Balance to Revenue Ratio. The Profile includes that indicator plus four additional measures to expand our capability to accomplish a truer risk assessment. The five indicators are individually scored and weighted in order to arrive at a Total Profile Score and applicable designation.

The School District Financial Profile has been developed with the invaluable assistance of school superintendents, school business administrators, financial advisors, lawyers, and bond brokers throughout the state as well as major interest groups such as IASBO, IASA, ED-RED and LUDA. Influenced by their feedback, we have been able to make significant enhancements in systematically analyzing/monitoring finances of all Illinois public school districts.

The following provides a detailed explanation of each indicator. It is the Total Profile Score that we believe best determines a district's financial strengths or weaknesses. This document will also lead you through the four applicable designations, Financial Recognition, Financial Review, Financial Early Warning, and Financial Watch.

Financial Profile Indicators:

1. **Fund Balance to Revenue Ratio** – This indicator reflects the overall financial strength of the district. It is the result of dividing the ending fund balances by the revenues for the four operating and negative IMRF/SS funds. Operating Funds are the Educational, Operations and Maintenance, Transportation and Working Cash Funds.
2. **Expenditure to Revenue Ratio** – This indicator identifies how much is expended for each dollar received. It is computed by dividing total expenditures for the Educational, Operations and Maintenance, and Transportation Funds by the revenues for those same funds plus Working Cash. The calculation also takes into account remaining balances of these funds at the end of the year if a district is scoring low for their Expenditure to Revenue Ratio. This is especially beneficial to districts that have saved for projects and are now incurring the expenditures for them or who have healthy fund balances even after spending a portion of their savings.
3. **Days Cash on Hand** – This indicator provides a projected estimate of the number of days a district could meet operating expenditures provided no additional revenues were received. It is computed by dividing the total expenditures of the Educational, Operations and Maintenance, and Transportation Funds by 360 days to obtain an average expenditure per day. Then the total cash on hand and investments for the same funds plus working Cash are divided by the average expenditures per day. As with the Fund Balance to Revenue Ratio and the Expenditure to Revenue Ratio, the Working Cash Fund has now been incorporated into the calculation.
4. **Percent of Short-Term Borrowing Ability Remaining** – Districts often incur short-term debt due to several factors (i.e., delays in receipt of local revenues, etc.). For this indicator, the sum of unpaid Tax Anticipation Warrants is divided by 85% of the Equalized Assessed Valuation (EAV)

multiplied by the sum of the tax rates for the Educational, Operations and Maintenance, and Transportation Funds.

5. **Percent of Long-Term Debt Margin Remaining** – A district often incurs long-term debt for major expenditures such as buildings and equipment. This total is derived by the product of the district's EAV multiplied by its maximum general obligation debt limitation, reduced by any outstanding long-term debt.

Total Profile Score:

Each indicator is scored in order to obtain a district's overall **School District Financial Profile** Score. This overall score is computed for the most current year's financial data.

Each indicator is calculated and the results are slotted into a category of a four, three, two, or one with four being the highest and best category possible. Each indicator is weighted and the weighted indicators' scores are summed to obtain a district's overall "Total Profile Score".

Fund Balance to Revenue Ratio (has a weighting of 35%)

Category 4	Greater or equal to 25% [lowest risk]
Category 3	Less than 25% but greater or equal to 10%
Category 2	Less than 10% but greater or equal to 0%
Category 1	Less than 0% [highest risk]

Expenditures to Revenue Ratio (EXRV) (has a weighting of 35%)

Category 4	District is spending \$1.00 or less for every dollar they are receiving [lowest risk]
Category 3	District is spending more than \$1.00 to \$1.10 for every dollar they receive
Category 2	District is spending more than \$1.10 to \$1.20 for every dollar they receive
Category 1	District is spending more than \$1.20 for every dollar they receive [highest risk]

If the resulting calculation places a district in category 1 or 2, and the Fund Balance to Revenue Ratio (FBRR) is a category 4 then the following calculation is completed:

- $(FBRR - .1)$ divided by $(EXRV - 1.0)$
- If the result is greater than 2, then the Expenditures Revenue score is assigned a 3
- If the result is greater than 1 but less than 2, then the Expenditure Revenue score is assigned a 2

Days Cash on Hand (has a weighting of 10%)

Category 4	At least 180 days cash on hand [lowest risk]
Category 3	Less than 180 days cash on hand to at least 90 days cash on hand
Category 2	Less than 90 days cash on hand to at least 30 days cash on hand
Category 1	Less than 30 days cash on hand [highest risk]

Percentage of Short-Term Borrowing and Long-Term Borrowing Remaining (Short-term and Long-term borrowing each has a weighting of 10%)

Category 4	Greater than or equal to 75% debt margin remaining [lowest risk]
Category 3	Less than 75% but at least 50% debt margin remaining
Category 2	Less than 50% but at least 25% debt margin remaining
Category 1	Less than 25% debt margin remaining [highest risk]

The Total Profile Score is the sum of the five weighted scores. The highest score a district may receive is a 4.00 and the lowest score is 1.00.

Your School District Financial Profile Designation:

If a district receives a score of **3.54 - 4.00**, they are in the highest category of financial strength - **Financial Recognition**. These districts require little or no review or involvement by ISBE unless requested by the district.

If a district receives a score of **3.08 - 3.53**, they are in the next highest financial health category of **Financial Review**. Districts in this category will be given a limited review by ISBE, but they will be monitored for potential downward trends. Staff will be assessing the next year's school budget for negative trends.

If a district receives a score of **2.62 - 3.07**, they are placed in the category of **Financial Early Warning**. ISBE will be monitoring these districts closely and offering proactive technical assistance (e.g., financial projections and cash flow analysis, etc.) These districts will also be reviewed to determine whether they meet the criteria set forth in Article 1A-8 of the ***School Code*** to be certified in financial difficulty and possibly qualify for a Financial Oversight Panel.

If a district receives a score of **1.00 - 2.61**, they are in the highest risk category of **Financial Watch**. As with the Financial Early Warning districts, ISBE will be monitoring these districts very closely and offering them technical assistance including, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories, and enrollment projections. These districts will also be reviewed to determine whether they meet criteria set forth in Article 1A-8 of the ***School Code*** to be certified in financial difficulty and qualify for a Financial Oversight Panel.

Your comments regarding your district's finances are an integral part of the profile. While the Profile is generated from the District's Annual Financial Report (AFR), there are often extenuating circumstances outside of the School Administration's control which have a financial impact on the district. It is within the Comments portion of the Profile that districts are afforded the opportunity to verbally and publicly convey what has transpired in their district which may have or will impact their Total Profile Score. This will allow for the explanation of significant local financial issues such as cash versus accrual accounting implications and timing of revenue receipts versus expenditures incurred for unique circumstances such as school construction projects. In this capacity, the Profile can be implemented as a communication vehicle for a district's constituents.

For further questions regarding *The School District Financial Profile*, contact a consultant in the School Business Division at the Illinois State Board of Education at (217) 785-8779 or by email at finance1@isbe.net.