FRANKFORT COMMUNITY UNIT SCHOOL DISTRICT #168 WEST FRANKFORT, ILLINOIS

FINANCIAL REPORT June 30, 2016

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June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Education Frankfort Community Unit School District #168 Frankfort, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Frankfort Community Unit School District #168, which comprise the statement of cash and unencumbered cash balances as of June 30, 2016, and the related statement of revenues received and expenditures paid for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note A-3, the financial statements are prepared by the Frankfort Community Unit School District #168 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A-3 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note A-5, detailed property records are not presently maintained; consequently, we are unable to express an opinion on the General Fixed Assets Account Group.

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 on U.S. Generally Accepted Accounting Principles" 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 the Frankfort Community Unit School District #168 as of June 30, 2016, or changes in financial position, or cash flows thereof for the year then ended.

Basis for Qualified Opinion

The School District has omitted disclosures required by Governmental Accounting Standards Board Statement 45, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. The amounts by which this disclosure would affect the financial statements is not reasonably determinable.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the Frankfort Community Unit School District #168 as of June 30, 2016, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note A-3.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 15-22, IL Municipal Retirement Fund Schedule of Funding Progress, IMRF Multiyear Schedule of Changes in Net Pension Liability and Related Ratios, IMRF Multiyear Schedule of Contributions, TRS Schedule of the Employer's Proportionate Share of the Net Pension Liability, TRS Schedule of Employer's Contributions, and the Activity Funds be presented to supplement the financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Frankfort Community Unit School District #168's basic financial statements. The information provided on pages 2 - 4, supplementary schedules on pages 23 - 26 and 30 - 32, statistical section on pages 27 - 29, and the itemization schedule on page 33, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 - 4, supplementary schedules on pages 23 - 26 and 30 - 32, statistical section on pages 27 - 29 (except for the average daily attendance figure, included in the computation operating expense per pupil on page 28 and per capita tuition charges on page 29), and the itemization schedule on page 33 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 provided on pages 2 - 4, supplementary schedules on pages 23 - 26 and 30 - 32, statistical section on pages 27 - 29 (except for the average daily attendance figure, included in the computation operating expense per pupil on page 28 and per capital tuition charges on page 29), and the itemization schedule on page 33 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The information on pages 28 - 30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Share Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the School District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the School District. The actual expenditures information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole.

The average daily attendance figure, included in the computation of operating expenses per pupil on page 28 and the per capita tuition charges on page 29 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 5, 2016, on our consideration of the Frankfort Community Unit School District #168'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 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 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 Frankfort Community Unit School District #168's internal control over financial reporting and compliance.

Emling & Hoffman, P.C.

Enling + Hoffman PC

October 5, 2016

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education Frankfort Community Unit School District #168 Frankfort, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Frankfort Community Unit School District #168, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Frankfort Community Unit School District #168's basic financial statements and have issued our report thereon dated October 5, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Frankfort Community Unit School District #168'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 Frankfort Community Unit School District #168's internal control. Accordingly, we do not express an opinion on the effectiveness of the Frankfort Community Unit School District #168'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned cost that we consider to be significant deficiencies. [Finding 2016-001, 2016-002, and 2016-003].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Frankfort Community Unit School District #168's financial statements are free from 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*.

Frankfort Community Unit School District #168's Response to Findings

Frankfort Community Unit School District #168's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Frankfort Community Unit School District #168's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Emling & Hoffman, P.C.

Enling . Hoffman PC

October 5, 2016

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education Frankfort Community Unit School District #168 Frankfort, Illinois

Report on Compliance for Each Major Federal Program

We have audited Frankfort Community Unit School District #168's compliance with the types of compliance requirements described in the *(OMB) Compliance Supplement* that could have a direct and material effect on each of Frankfort Community Unit School District #168's major federal programs for the year ended June 30, 2016. Frankfort Community Unit School District #168'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 the 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 Frankfort Community Unit School District #168'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement 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 Frankfort Community Unit School District #168'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 Frankfort Community Unit School District #168's compliance.

Opinion on Each Major Federal Program

In our opinion, Frankfort Community Unit School District #168 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, 2016.

Report on Internal Control Over Compliance

Management of Frankfort Community Unit School District #168, 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 Frankfort Community Unit School District #168's internal control over compliance with 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 an 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 Frankfort Community Unit School District #168'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 combination of deficiencies, in internal control over 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

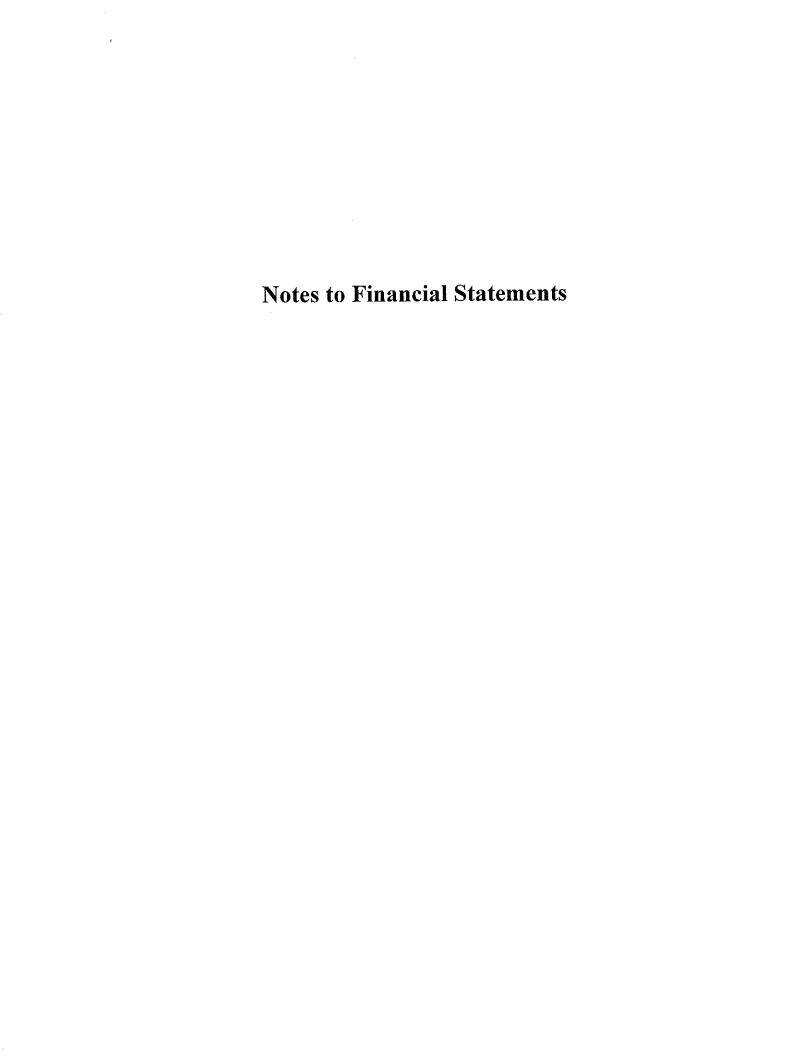
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Frankfort Community Unit School District #168 as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Frankfort Community Unit School District #168 basic financial statements. We issue our report thereon dated October 5, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions 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 the Uniform Guidance 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 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.

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.

Emling & Hoffman, P.C.

Emling + Hoffman PC

October 5, 2016



Notes to Financial Statements
June 30, 2016

NOTE A - Summary of Significant Accounting Policies

Frankfort Community Unit School District #168 (the "District"), is a school district located in Franklin County, Illinois and was formed under the provisions of the State of Illinois. The school district is governed by the Board of Trustees. The financial statements of the school district have been prepared in conformity with the accounting principles required by the Illinois State Board of Education.

The District's accounting policies conform to the cash basis accounting as defined by the Illinois State Board of Education Audit Guide.

1. The Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the district exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities, which benefit the citizens of the district, including joint agreements, which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

2. Financial Statements

Financial information of the District is presented as follows:

a. Basic Financial Statements

The accounts of the District are organized on the basis of funds and 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 and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. 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:

Notes to Financial Statements - Continued
June 30, 2016

NOTE A - Summary of Significant Accounting Policies - Continued

2. Financial Statements - Continued

b. Governmental Fund Types

Government 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 (arising from cash transactions) are accounted for through governmental funds.

- The General Fund, which consists of the Educational Fund and the Operations and Maintenance Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.
- Special Revenue Funds, which include the Transportation Fund, Illinois Municipal Retirement/Social Security Fund, Tort Fund and Fire Prevention and Safety Fund, are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.
- <u>The Debt Services Fund</u>, (Bond and Interest Fund) accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- <u>The Capital Projects Fund</u>, (Site and Construction) accounts for financial resources to be used for the acquisition or construction of major capital facilities.

c. Fiduciary Fund Types

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

- <u>The Expendable Trust Fund</u>, (Working Cash Fund) accounts for financial resources held by the District to be used for temporary interfund loans to the General Fund and Transportation Fund.
- <u>The Agency Funds</u>, (Activity Funds) include both Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Notes to Financial Statements - Continued
June 30, 2016

NOTE A - Summary of Significant Accounting Policies - Continued

2. Financial Statements - Concluded

d. Notes to the Basic Financial Statements

The notes to the basic financial statements provide information that is essential to an understanding of the data in the basic financial statements.

e. Required Supplementary Information

Required Supplementary Information presents budgetary comparison information for each of the major governmental funds.

f. Notes to Required Supplementary Information

Notes to Required Supplementary Information provide information about the District's budgeting process, dates, and outcomes.

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Basis of accounting refers to the time when revenues received and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurement made, regardless of the measurement focus applied. The cash basis of accounting is followed by all funds of Frankfort Community Unit School District #168, which is a special purpose framework of accounting other than generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). Under the cash basis of accounting, revenues are recorded when received and expenditures are recorded when paid. In accordance with GAAP, governmental fund types utilize the modified accrual basis of accounting, while the remainder of the funds and the government-wide financial statements utilize the full accrual basis of accounting. Major differences between the presentation contained in this annual financial report and GAAP include revenue and expense (or expenditure) recognition, the lack of receivables, capital and other long-term assets, deferred outflows of resources, liabilities, deferred inflows of resources, and long-term liabilities including debts of all types including leases, net pension liabilities, and net other post-employment benefit obligations.

The quantitative difference between GAAP and what is presented in Frankfort Community Unit School District #168's annual financial report is not available.

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.

Notes to Financial Statements - Continued
June 30, 2016

NOTE A - Summary of Significant Accounting Policies - Concluded

4. Cash and Investments

The District considers all cash on hand, cash in banks and investments with a maturity date of twelve months or less when purchased to be cash.

Investments are stated at cost, which approximates market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

5. Capital Assets

Fixed assets have been originally valued at a market value appraisal with subsequent additions recorded at cost. Due to lack of detailed record of all asset costs and valuations, retirements and tradeins have not been removed from the recorded valuations. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

6. Taxes Receivable

Taxes receivable are reported at gross value and, when appropriate, are reduced by estimated portion expected to be uncollectible. Taxes receivable include amounts for property taxes due from the 2015 tax levy, enforceable by lien, but not yet collected. The amounts estimated due from the 2015 levy have not been recorded. The 2015 tax levy was passed by the board on December 21, 2015. The amount of the receivable would be \$2,992,579.

7. Accumulated Absences

The District currently provides for paid absences for all employees.

8. Post-Employment Benefits

The District currently provides post-employment benefits. Teachers Retirement System (TRS) is provided for certified teachers. Illinois Municipal Retirement Fund (IMRF) is provided for the non-certified employees

9. Joint Agreements

The District is a member of the following Joint Agreement. The District pays for services as provided. The District Superintendent is on the board of Franklin-Jefferson Counties Special Education District #801. The District does not have an equity interest in this joint agreement. Listed below is their address, where they are located.

Franklin-Jefferson Counties Special Education District #801 409 E. Park, P.O. Box 1027 Benton, Illinois 62812

Notes to Financial Statements - Continued
June 30, 2016

NOTE B - Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classification: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances, Below are definitions of the differences and 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 a spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district all such items are expensed at the time of purchase, so there is nothing to report for this classification.

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 restriction imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are b definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

a. 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.

b. Leasing Levy

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

c. Sales Tax

Cash disbursed and the related cash receipts of this restricted revenue source are accounted for in the Capital Projects Fund under School Facilities. Expenditures disbursed exceeded revenue received for this purpose, resulting in not restricted fund balance.

d. State Grants

Proceeds from state grants and the related expenditures have been included in the Education Funds. At June 30, 2016, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

Notes to Financial Statements - Continued
June 30, 2016

NOTE B - Fund Balance Reporting - Continued

e. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Education Funds. At June 30, 2016, expenditures disbursed exceeded revenue received from federal grants, resulting in no known restricted balances.

f. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in the restricted fund balance of \$3,767. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

<u>Committed Fund Balance</u> - 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 of taking the same type of formal action it employed to previously commit those amounts.

The School Board commits funds 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.

<u>Assigned Fund Balance</u> – The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

<u>Unassigned Fund Balance</u> – The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Education, Operations and Maintenance, and Working Cash Funds.

Notes to Financial Statements - Continued
June 30, 2016

NOTE B - Fund Balance Reporting - Concluded

<u>Regulatory - Fund Balance Definitions</u> - 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 specific purpose other than the specified purpose of a fund.

<u>Reconciliation of Fund Balance Reporting</u> - The first five columns of the following table represent Fund Balance Reporting according to general accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Generally Accepted Accounting Principles

	delicially riceopt				
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned
Education					(872,322)
Operations & Maintenance		Y carl shift ?			250,775
Debt Service		1,204			
Transportation		(179,230)			
Municipal Retirement	11.4	3,767			
Capital Project		1,263,179			
Working Cash					215,192
Tort Liability		2,508	411		
Fire Prevention	Total Control	241,717			

Regulatory B	asis
Financial	Financial
Statements	Statements
Reserved	Unreserved
	(872,322)
	250,775
	1,204
	(179,230)
3,767	
	1,263,179
	215,192
	2,508
	241,717

<u>Expenditures of Fund Balance</u> - 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 to the specific classification of fund balance that is identified.

Notes to Financial Statements - Continued
June 30, 2016

NOTE C - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on the last Tuesday in December. The 2014 levy was passed by the Board on December 15, 2014. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments. August 15, 2015 and October 15, 2015. The District receives significant distributions of tax receipts on August 14, 2015, October 19, 2015, December 29, 2015, and April 22, 2016. Taxes recorded in these financial statements are from the 2014 and prior tax levies.

The District receives property taxes from Franklin County and Williamson County.

	Maximum Rate	<u>20</u>)1 <u>4 Levy</u>	<u>2013 Levy</u>		<u>2012 Levy</u>	
Assessed Valuation		\$	-	\$	81,453,126	\$	81,133,279
Tax Rates							
Education	4.0000		1.9719		1.8078		1.8688
Tort Immunity	None		0.2288		0.2083		0.1897
Special Education	0.8000		0.0394		0.0361		0.0376
Building	0.7500		0.3697		0.3389		0.3526
Fire Prevention and Safety	0.1000		0.0493		0.0452		0.0470
Transportation	None		0.1972		0.1808		0,1880
Municipal Retirement	None		0.2288		0.2083		0.1844
Bond and Interest	None		0.0000		0.0000		0.0000
Working Cash	0.0500		0.0493		0.0424		0.0427
Social Security	None		0,2288		0.2083		0.1844
TOTAL			3.3632		3.0761		3.0952
Extensions							
Education		\$	1,436,401	\$	1,472,510	\$	1,517,799
Tort Immunity			166,624		169,667		153,910
Special Education			28,719		29,405		30,506
Building			269,255		276,045		286,076
Fire Prevention and Safety			35,878		36,816		38,133
Transportation			143,683		147,267		152,531
Municipal Retirement			166,624		169,667		148,610
Bond and Interest			-		-		-
Working Cash			35,878		34,536		34,644
Social Security			166,624		169,667		149,610
TOTAL		\$	2,449,686	\$	2,505,580	\$	2,511,819
Collections							
Education		\$	1,465,949	\$	1,464,231	\$	1,521,973
Tort Immunity			170,055		168,714		153,546
Special Education			30,587		29,243		30,434
Building			274,800		274,495		285,399
Fire Prevention and Safety			36,618		36,609		38,038
Transportation			146,637		146,438		152,167
Municipal Retirement			170,055		168,713		149,266
Bond and Interest			-		-		-
Working Cash			36,485		33,081		34,556
Social Security			170,055		168,713		149,266
TOTAL		\$	2,501,241	\$	2,490,237	\$	2,514,645

Notes to Financial Statements - Continued
June 30, 2016

NOTE D - Interfund Receivable and Payables

The following interfund receivables and payables were outstanding between the funds for the year end June 30, 2016.

	Due From		Due To
Transportation Fund	\$ 0	\$	60,000
Building Fund	192,000		0
Education Fund	0		271,400
Working Cash Fund	139,400		0
Total	<u>\$ 331,400</u>	<u>\$</u>	331,400

All interfund loans were approved by the Board.

NOTE E - Interfund Operating Transfers

The following transfers were made between the funds for the year end June 30, 2016.

Working Cash to Education	\$139,400
Operations and Maintenance to Education	\$132,000

NOTE F-- Fund Equity

At June 30, 2016, the followings funds had a deficit in the fund balance:

Education Fund

Transportation Fund

NOTE G - Cash & Investments

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30ILCS235) and of the School Code of Illinois, Section 8-7. These include the following items:

- 1. Bonds, notes, certificates of indebtedness, treasury bills or other securities not or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- 2. In bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- 3. In Interest-bearing savings accounts, interest-bearing certificates of deposits or interest-bearing time deposits or any other investment constituting direct obligations of any bank as defined by the Illinois Banking act;
- 4. In short term obligations of corporations organized in the United States with assets exceeding \$50,000,000 if: a) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and that mature not later than 180 days from the date of the purchase, b) such purchases do not exceed 10% of the corporation's outstanding obligations, and c) no more than one-third of the district's funds may be invested in short term obligations of corporations;

Notes to Financial Statements - Continued
June 30, 2016

NOTE G - Cash & Investments - Continued

- 5. In money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in (1) or (2) above and to agreements to repurchase such obligations;
- 6. In short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States;
- 7. In dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois;
- 8. In a Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act;
- 9. In the Illinois School District Liquid Asset Fund Plus;
- 10. In repurchase agreements of government securities having he meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the regulations issued thereunder;
- 11. In any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 10 supersedes paragraphs 1-9 and controls in the event of conflict.

Custodial Credit Risk Related to Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general Investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledge securities shall equal or exceed the portion of the deposit requiring collateralization. As of June 30, 2016, the School District had no uncollateralized deposits.

The District's investment policy states the preferred method of safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

Notes to Financial Statements - Continued
June 30, 2016

NOTE G - Cash & Investments - Continued

At June 30, 2016, the carrying amount of the District's deposits with financial institution, which includes demand deposits savings accounts, repurchase agreements, and certificates of deposit, was \$2,232,176. The bank balance was \$2,559,508. As of June 30, 2016, the following District's bank balances (certificates of deposit, checking, and savings accounts) were exposed to custodial credit risk as follows (carrying amounts are presented as additional information only):

	RISK	RISK_CLASS					
	12	3	4	<u>Balance</u>	<u>Balance</u>		
Banterra Bank	\$ 250,000 \$ 913,996	\$ 0	\$ 1,111,220	\$ 2,275,216	\$ 1,957,475		
First Bank	250,000 34,292	0	0	284,292	<u>274,701</u>		
	\$ 500,000 \$ 948,288	<u>\$ 0</u>	<u>\$1,111,220</u>	<u>\$2,559,508</u>	<u>\$ 2,232,176</u>		

Risk Class #1 includes deposits that are insured or are collateralized with securities held by an independent financial institution.

Risk Class #2 includes deposits that are uninsured and collateralized with securities held by the pledging financial institution.

Risk Class #3 includes deposits which are uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the district's name.

Risk Class #4 includes deposits which are uninsured and uncollateralized.

During the year ended June 30, 2016, two depository banks used by the District pledged \$950,000 in federal securities to secure the District's deposits in excess of the amount insured by the FDIC. The pledged securities are held by the pledging financial institutions' trust department or agent in the District's name.

Custodial Credit Risk of Investments

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 investments or collateral securities that are in the possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following:

- 1. Investments were not part of insured pool
- 2. Investments were book-entry only in the name of the District and were fully insured
- 3. Investments were part of a mutual fund
- 4. Investments were held by an agent in the District's name

Notes to Financial Statements - Continued
June 30, 2016

NOTE G - Cash & Investments - Concluded

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

As of June 30, 2016, the District had no investments; therefore, no applicable credit rating is available.

Concentration of Credit Risk

As of June 30, 2016, the District had no investments.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of the changes in foreign currency exchange rates.

The District had no foreign currency risk as of June 30, 2016.

Common Bank Account

Separate bank accounts are not maintained for all District funds; instead, 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 attributable to each participating fund.

Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the accounts. The overdrafts results from expenditures which have been approved by the School Board.

The Regular cash account can be drawn on by all Funds.

Education	\$ (412,674)
Operations and Maintenance	58,775
Transportation	80,770
Municipal Retirement/Social Security	3,767
Capital Projects	1,263,179
Working Cash	75,792
Tort	2,508
Fire Prevention and Safety	 241,717
Balance in the account	\$ <u>1,313,834</u>

Notes to Financial Statements - Continued
June 30, 2016

NOTE H - Changes in Capital Assets

A summary of changes in Capital Assets are as follows:

	Balance				Balance
	07/01/15	 Additions	 Deletions		07/01/16
Land	\$ 218,267	\$ 0	\$ 0	\$	218,267
Permanent Buildings	21,279,165	0	0		21,279,165
Improvements Other Than Buildings	3,526,348	35,737	0		3,562,085
Capitalized Equipment – 10 Year	3,761,485	112,595	0		3,874,080
Capitalized Equipment – 5 Year	 109,784	 0	 0		109,784
Total	\$ 28,895,049	\$ 148,332	\$ 0	<u>\$</u>	29,043,381
		 Life			
Transportation Equip		5 Years			
Buildings		50 Years			
Land Improvements		20 Years			
Other Equipment		10 Years			
Land		N/A			

Although depreciation is not included in the fund expenses, depreciation of \$677,541 was included in the calculation of the per capita tuition charge computation as reported in the supplemental information.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments

See Note A-3 in these Notes to Financial Statements for understanding why the school district does not report certain revenues and expenses (or expenditures), receivables, capital and other long-term assets, deferred outflows of resources, liabilities, deferred inflows of resources, and long-term liabilities including debts of all types including leases, net pension liabilities, and net other post-employment benefit obligations, The quantitative difference between GAAP and what is presented in Frankfort Community Unit School District #168's annual financial report is not available.

The retirement fund commitments for Frankfort Community Unit School District #168 are disclosed below.

1. Illinois Teachers' Retirement System

General Information about the Pension Plan

Plan Description

The School 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 non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at http://trs.illinois.gov/pubs/cafr; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

Benefits Provided

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

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather that 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 than 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.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - Continued

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 year 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 for 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, 2016, was 9.4 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 State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2016, 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 employer, and the employer recognized revenue and expenditures of \$2,952,717 in pension contributions for the State of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contributions rate is specified by statute. Contributions for the year ended June 30, 2016 were \$47,492, and are deferred because they were paid after the June 30, 2015 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the district, there is a statutory requirement for the district to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2016, the employer pension contribution was 36.06 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2016, salaries totaling \$192,704 were paid from federal and special trust funds that required employer contributions of \$69,489. These contributions are deferred because they were paid after the June 30, 2015 measurement date.

Employer retirement cost contribution. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.50 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2016, the employer paid \$0 to TRS for employer ERO contributions.

Notes to Financial Statements - Continued June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - Continued

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2016, the employer paid \$0 to TRS for employer contribution due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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

A June 30, 2016, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follow:

Employer's proportionate share of the net pension liability	\$ 1,809,205
State's proportionate share of the net pension liability associated with the employer	<u>53,576,384</u>
Total	<u>\$ 55,385,589</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, and rolled forward to June 30, 2015. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2015, relative to the projected contributions for all participating TRS employers and the state during that period. At June 30, 2015, the employer's proportion was 0.0027617199 percent, which was an increase (decrease) of (0.0007295898) from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the employer recognized pension expense of \$4,389,429 and revenue of \$4,389,429 for support provided by the state. At June 30, 2016, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - Continued

	Deferred Outflows	Deferred Inflows
	of Resources	of Resources
Differences between expected and actual experience	\$ 672	\$ 1,983
Net difference between projected and actual earnings		
on pension plan investments	35,830	63,352
Changes in assumptions	25,019	0
Changes in proportion and differences between employer		
contributions and proportionate share of contributions	0	476,171
Employer contributions subsequent to the measurement date	886,685	0
Total	\$ 948,206	<u>\$ 541,506</u>

\$886,685 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year E	nded June 30,:
2017	\$ (134,157)
2018	\$ (134,157)
2019	\$ (134,157)
2020	\$ (77,514)

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation

3.00 percent

Salary increases

varies by amount of service credit

Investment rate of return

7.50 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions for the years ended June 30, 2015 and 2014 were different. The actuarial assumptions used in the June 30, 2015 valuation were based on the 2015 actuarial experience analysis. The investment return assumption remained at 7.5 percent, salary increase assumptions were lowered, retirement rates were increased, mortality updates were made and other assumptions were revised. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered from their 2013 levels.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - Continued

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. large cap	18%	7.53%
Global equity excluding the U.S.	18%	7.88%
Aggregate bonds	16%	1.57%
U.S. TIPS	2%	2.82%
NCREIF	11%	5.11%
Opportunistic real estate	4%	9.09%
ARS	8%	2.57%
Risk parity	8%	4.87%
Diversified inflation strategy	1%	3.26%
Private equity	14%	12.33%
Total	100%	

Discount rate

At June 30, 2015, the discount rate used to measure the total pension liability was a blended rate of 7.47 percent, which was a change from the June 30, 2014 rate of 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2015 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - Concluded

At June 30, 2014, the discount rate used to measure the total pension liability was 7.50 percent. The discount rate was the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.47 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.47 percent) or 1-percentage point higher (8.47 percent) than the current rate.

	1	% Decrease (6.47%)	 ent Discount ate (7.47%)	1	% Increase (8.47%)
Employer's proportionate share of the net pension liability	\$	2,235,733	\$ 1,809,205	\$	1,459,440

TRS fiduciary net position

Detailed information about the TRS's fiduciary net position as of June 30, 2015 is available in the separately issued TRS Comprehensive Annual Financial Report.

2. Illinois Teachers' Retirement System - THIS Fund

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

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

1. Illinois Teachers' Retirement System - THIS Fund - Concluded

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

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

On behalf contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the district. State contributions are intended to match contributions to THIS Fund from active members which were 1.07 percent of pay during the year ended June 30, 2016. State of Illinois contributions were \$87,615, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The School District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.80 percent during the year ended June 30, 2016. For the year ended June 30, 2016, the district paid \$65,507 to the THIS Fund, which was 100 percent of the required contribution.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor,illinois.gov/Audit-Reports/ABC-List.asp The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

3. <u>Illinois Municipal Retirement Fund</u>

Plan Description

The School District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statue and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

3. <u>Illinois Municipal Retirement Fund - Continued</u>

Funding Policy

As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The School District annual required contribution rate for calendar year 2015 was 11.59 percent. The employer 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.

Annual Pension Cost

The required contribution for calendar year 2015 was \$246,164.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation		
12/31/15	246,164	100%	\$	0	
12/31/14	243,658	100%		0	
12/31/13	255,732	100%		0	

The required contribution for 2015 was determined as part of the December 31, 2013, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2013, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at the December 31, 2013, is being amortized as a level percentage of projected payrolls on an open 28 year basis.

Funded Status and Funding Progress

As of December 31, 2015, the most recent actuarial valuation date, the Regular plan was 72.75 percent funded. The actuarial accrued liability for benefits was \$4,820,259 and the actuarial value of assets was \$3,506,539, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,313,720. The covered payroll for calendar year 2015 (annual payroll of active employees covered by the plan) was \$2,123,938 and the ratio of the UAAL to the covered payroll was 62 percent.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

3. Illinois Municipal Retirement Fund - Continued

Funded Status and Funding Progress - Concluded

The schedule of funding progress, presented as required supplemental information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

IMRF Plan Description

The Frankfort Community Unit School District #168's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Frankfort Community Unit School District #168's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date.)

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

3. Illinois Municipal Retirement Fund - Continued

Benefits Provided- Concluded

Employers hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount

Employees Covered by Benefit Terms

As of December 31, 2015, the following employees were covered by the benefits terms:

Retirees and Beneficiaries currently receiving benefits	67
Inactive Plan Members entitled to but not yet receiving benefits	47
Active Plan Members	79
Total	<u>193</u>

Contributions

As set by statute, the Frankfort Community Unit School District #168's regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Frankfort Community Unit School District #168's annual contribution rate for calendar year 2015 was 11.59%. For the fiscal year ended June 30, 2016, the District contributed \$349,877 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

3. Illinois Municipal Retirement Fund - Continued

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.37%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated from the 2014 valuation pursuant to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disable Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

		Long Term Expected
Asset Class	Portfolio Target %	Real Rate of Return
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.0%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Continued

3. Illinois Municipal Retirement Fund - Continued

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan member's contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long term expected rate of return of pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.46%.

Changes in the Net Pension Liability	T	Cotal Pension Liability (A)	 Plan Fiduciary Net Position (B)		Net Pension Liability (A)-(B)
Balances at December 31, 2014	\$	10,322,112	\$ 9,426,312	\$	895,800
Changes for the Year:					
Service Cost		247,277	0		247,277
Interest on the Total Pension Liability		759,294	0		759,294
Difference between expected and actual					
experience of the Total Pension Liability		(28,527)	0		(28,527)
Changes of assumptions		23,633	0		23,633
Contributions-Employer		0	246,163		(246,163)
Contributions-Employees		0	97,877		(97,877)
Net Investment Income		0	46,518		(46,518)
Benefit payments, including refunds					
of employee contributions		(589,524)	(589,524)		0
Other (Net Transfer)		0	 <u>86,357</u>		(86,357)
Net Changes		412,153	 (112,609)		524,762
Balances at December 31, 2015	\$	10,734,265	\$ 9,313,703	<u>\$</u>	1,420,562

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.46%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decr	ease Current Discount	1% Increase
	6.46%	% Rate 7.46%	8.46%
Net Pension Liability	<u>\$ 2,695</u>	<u>\$ 1,420,5</u>	<u>\$ 350,710</u>

Notes to Financial Statements - Continued
June 30, 2016

NOTE I - Retirement Fund Commitments - Concluded

3. Illinois Municipal Retirement Fund - Concluded

<u>Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expense</u>

For the year ended June 30, 2016, the District recognized pension expense of \$349,877. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Ou	utflows	Deferred Inflov	
	of Res	sources	of I	Resources
Difference between expected and actual experience	\$	26,420	\$	20,882
Changes in assumptions	2	47,705		0
Net difference between projected and actual	6	600,785		0
Earnings on pension plan investments	<u> </u>	00,703		<u> </u>
Total Deferred Amounts to be recognized in Pension Expense in Future Periods	8	374 <u>,910</u>	a-70044	20,882
Pension Contributions made subsequent To the Measurement Date	1	73,138		0
Total Deferred Amounts Related to Pensions	\$ 1,0	<u>)48,048</u>	\$	20,882

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	erred Outflows Resources	Net Deferred Inflows of Resources			
2016	\$ 302,403	\$	0		
2017	265,059	•	0		
2018	155,670		0		
2019	130,896		0		
2020	0		0		
Thereafter	0		0		
Total	\$ 854,028	\$	0		

4. Social Security

Employees not qualifying for coverage under the Illinois Teacher's Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement fund are covered under Social Security. The District paid \$141,984, the total required contribution for the current fiscal year.

Notes to Financial Statements - Continued
June 30, 2016

J - Short Term Debt

On February 9, 2016, the School District established a line of credit with Banterra Bank, allowing the bank to borrow up to \$1,475,000. The interest rate on this line of credit is 2.95% per annum. Repayment of these borrowings is expected to be made within 60 days after the property tax revenues have been received by the Board of Education. The school district had borrowed \$925,000 as of June 30, 2016.

	July 1, 2015		New Debt		Principal Paid		June 30, 2016	
Line of Credit	\$	600,000	<u>\$</u>	325,000	\$	0	\$	925,000

NOTE K - Bonds Payable

At June 30, 2016, the Frankfort Community Unit School District #168 has debt of:

	<u>July 1, 2015</u>	New Debt	Principal Paid	Interest Paid	June 30, 2016
Bonds Outstanding	<u>\$ 2,610,000</u>	\$ 0	\$ 240,000	<u>\$ 119,968</u>	<u>\$ 2,370,000</u>

As of June 30, 2016, the school district had general obligation bond requirements as follows:

On July 20, 2004, the District entered into a bond agreement for refunding of the outstanding portion of the 1998 Limited School Bond issue. The amount of the bond issue was \$4,245,000 of which \$910,000 was used for the refunding of the 1998 issue.

Notes to Financial Statements - Continued
June 30, 2016

NOTE L - Debt Requirements

The annual requirements to amortize all debt outstanding at June 30, 2016, including interest payments of \$502,414 are as follows:

2004 Bond Issue

Issued August 1, 2004

Fiscal Year Ended	Bono Maturit		terest irements		Total
2017		0,000	\$ 109,185	\$	359,185
2018		0,000	97,773		357,773
2019	27	5,000	85,666		360,666
2020	28	5,000	72,855		357,855
2021	30	0,000	58,650		358,650
2022	31	5,000	42,968		357,968
2023	33	5,000	26,392		361,392
2024	35	0.000	 8,925	******	358,925
	\$ 2,37	0,000	\$ 502,414	\$	2,872,414

NOTE M - Schedule of Legal Debt Margin

The Illinois School Code limits the amount of indebtedness to 13.8% if the most recent available equalized assessed valuation of the District.

Assessed Valuation - 2015 Tax Levy	<u>\$</u>	91,878,424
Debt Limit 13.8% of Assessed Valuation	\$	12,679,223
Less: Loans Outstanding (925,000) Bonded Indebtedness Outstanding (2,370,000)		
Total Debt		(3,295,000)
Debt Margin	<u>\$</u>	9,384,223

NOTE N - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2016, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Notes to Financial Statements - Continued
June 30, 2016

NOTE O- Compensated Absences

Non-certified employees earn two weeks of vacation after working one year and three weeks after working ten years, which varies according to contract. All vacation is to be used during the twelve months after being earned.

Sick leave is earned at the rate of thirteen days per year. Maximum accumulation is 180 days. Employees also receive 3 personal days each year and 3 bereavement days. The personal days are added to sick leave at the end of the year if they are not used. Any accumulated sick leave is forfeited upon termination of employment. Any unused bereavement days are forfeited if not used at end of year.

Certified employees earn thirteen sick days per year. Maximum accumulation is 180 days. Certified employees also receive 3 personal days, 3 bereavement days, and 4 conference days. The personal days are added to sick leave at the end of the year if not used. The bereavement and conference days are forfeited if not used at end of year.

NOTE P - Definition of "Activity Funds" & "Trust & Agency Funds"

The term "Activity Funds" as it is used in this report includes student activity funds, convenience accounts, and trust and agency funds:

<u>Student Activity Funds</u> - Student activity funds are those which are owned, operated, and managed generally by the student body under the guidance and direction of adults or a staff member for educational, recreational, and cultural purposes. Although the Board of Education has the ultimate responsibility for student activity funds, they are not local education agency funds.

<u>Convenience Accounts</u> - Convenience accounts are those normally maintained by a local education agency as a convenience for its faculty, staff, parent-teacher association, etc. Although the Board of Education has the ultimate responsibility for convenience account monies, they are not local education agency funds.

<u>Trust and Agency Funds</u> - Trust and agency funds <u>are</u> local education agency funds. It is permissible for a school district to choose to handle certain regular district funds through its activity fund accounting system as trust and agency funds <u>on a temporary basis</u>. Trust and agency funds are not to be carried forward from one fiscal year to another.

<u>State Regulations</u> - The State Board of Education and the Illinois Office of Education (IOE) have prescribed accounting guidelines for activity funds in a publication entitled <u>Rules and Regulations and Fiscal Procedures for the Operation of Local Education Agencies' Student Activity Funds, Convenience Accounts, and trust and Agency Funds.</u>

Notes to Financial Statements - Concluded
June 30, 2016

NOTE Q - Commitments & Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from those audits will be insignificant to district operations.

NOTE R - Tax Anticipation Notes and Warrants

The District has no outstanding tax anticipation notes or warrants as of June 30, 2016. The District opted to issue a line of credit instead. Details are provided in Note J.

NOTE S - Economic Dependence

The District is fiscally dependent on funding from Federal and State of Illinois sources. Due to State of Illinois financial restraints, state payment delays or eliminations are possible for the fiscal year ending June 30, 2017. Changes in the amounts received, or timing of amounts received, from the state of Illinois, could result in cash flow problems for the District, and may require budget amendments and cuts of services.

NOTE T - Subsequent Events

The District has evaluated subsequent events through October 5, 2016, the date which the financial statements were available to be issued.

NOTE U - Treasurer's Bonding

For the current year, the Treasurer controlled \$2,232,176 of cash and investments. The District's bond coverage totaled \$5,501,683 which is above the Illinois Compiled Statutes 105 ILCS 5/8-2 required coverage of at least 25% of controlled cash and investments.

NOTE V - GSA Expenditures for Special Education Services

The District expended \$5,210 of General State Aid for instructional special education salaries in the Education Fund in Acct #10-1200-100-3001.

Required Supplementary Information

IL Municipal Retirement Fund - Schedule of Funding Progress
June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/15	3,506,539	4,820,259	1,313,720	72.75%	2,123,938	61.85%
12/31/14	3,106,580	4,534,140	1,427,560	68.52%	2,044,113	69.84%
12/31/13	2,944,624	4,229,998	1,285,374	69.61%	2,032,845	63.23%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$3,400,213. On a market basis, the funded ratio would be 70.54%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Frankfort CUSD 168. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
June 30, 2016

Last 10 Calendar Years (Schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2015	2014	<u>2013 - 2006</u>
Total Pension Liability			
Service Cost	\$ 247,277	\$ 253,309	N/A
Interest on the Total Pension Liability	759,294	692,577	N/A
Benefit Changes	-	-	N/A
Difference Between Expected and Actual Experience	(28,527)	56,680	N/A
Assumption Changes	23,633	494,316	N/A
Benefit Payments and Refunds	(589,524)	(564,944)	N/A
Net Change in Total Pension Liability	412,153	931,938	N/A
Total Pension Liability-Beginning	10,322,112	9,390,174	N/A
Total Pension Liability-Ending (a)	\$ 10,734,265	\$ 10,322,112	N/A
Plan Fiduciary Net Position			
Employer Contributions	\$ 246,163	\$ 231,676	N/A
Employee Contributions	97,877	92,262	N/A
Pension Plan Net Investment Income	46,518	542,521	N/A
Benefit Payments and Refunds	(589,524)	(564,944)	N/A
Other	86,357	110,508	N/A
Net Change in Plan Fiduciary Net Position	(112,609)	412,023	N/A
Plan Fiduciary Net Position-Beginning	9,426,312	9,014,289	N/A
Plan Fiduciary Net Position-Ending (b)	\$ 9,313,703	\$ 9,426,312	
•			
Net Pension Liability/(Asset) - Ending (a-b)	\$ 1,420,562	\$ 895,800	N/A
, , , , , , , , , , , , , , , , , , ,			
Plan Fiduciary Net Position as a Percentage			
of Total Pension Liability	86.77%	91.32%	N/A
or rount engrow harmy			
Covered Valuation Payroll	\$ 2,123,938	\$ 2,072,393	N/A
			<i>t</i>
Net Pension Liability as a Percentage			~~/.
of Covered Valuation Payroll	66.88%	43.23%	N/A

IMRF - Multiyear Schedule of Contributions June 30, 2016

Last 10 Calendar Years

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TRS - Schedule of the Employer's Proportionate Share of the Net Pension Liability
June 30, 2016

Teachers' Retirement System of the State of Illinois Fiscal Year 2015 and 2014* (Dollar amounts in thousands)

	FY15			FY14
Employer's proportion of the net pension liability	0.0	027617199%	0.0	034913097%
Employer's proportionate share of the net pension liability	\$	1,809,205	\$	2,124,751
State's proportionate share of the net pension liability associated with the employer		53,576,384		52,109,368
Total	\$	55,385,589	\$	54,234,119
Employer's covered-employee payroll	\$	8,198,265	\$	8,466,238
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll		22.07%		25.10%
Plan fiduciary net position as a percentage of the total pension liability		41.50%		43.00%

^{*}The amounts presented were determined as of the prior fiscal-year end.

TRS - Schedule of Employer's Contributions
June 30, 2016

Teachers' Retirement System of the State of Illinois Fiscal Year 2015 and 2014 (Dollar amounts in thousands)

	FY15		 FY14
Statutorily-required contribution	\$	877,298	\$ 907,417
Contributions in relation to the statutorily-required contribution		(880,887)	(923,789)
Contribution deficiency (excess)	\$	(3,589)	\$ (16,372)
Employer's covered-employee payroll	\$	8,198,265	\$ 8,466,238
Contributions as a percentage of covered-employee payroll		10.70%	10.72%

Activity Funds June 30, 2016

	Balance 07/01/15		Additions		Deductions		Balance 06/30/16	
ASSETS	\$	373,981	\$	545,490	\$	543,808	\$	375,663
Cash and Cash Equivalents	<u> </u>	375,701	Ψ	313,130	Ψ	2 12,000		
LIABILITIES								
Due to Activity Fund Organizations:								
Senior High School								
Alice Grant Donation	\$	2,050	\$	-	\$	-	\$	2,050
Alpha		550		473		-		1,023
Annual		9,563		37,544		33,643		13,464
Art Club		1,025		1,235		777		1,483
Auto mechanics		557		-		-		557
Band		221		-		-		221
Baseball		2,523		1,320		1,471		2,372
Basic - Teal		909		_		200		709
Beta Club		1,112		2,920		2,782		1,250
Board Of Ed		142		-		-		142
Book Rental		10,141		9,255		19,385		11
Booster Club - Band		1,385		-		-		1,385
Boys Basketball Special		(272)		1,798		2,377		(851)
Business Education		143		-		-		143
Cafeteria Club		-		-		_		-
Cap & Gown		(7,128)		3,235		50		(3,943)
Certificate of Deposit		5,939		-		-		5,939
Cheerleaders		(396)		4,754		4,398		(40)
Class of 2012		2,680		_		-		2,680
Class of 2013		5,036		-		_		5,036
Class of 2014		-				-		-
Class of 2015		1,759		-		375		1,384
Class of 2016		7,251		1,503		6,266		2,488
Class of 2017		13,860		5,326		7,057		12,129
Class of 2018		6,267		20,231		10,539		15,959
Class of 2019		50		7,806		4,521		3,335
Commons		11,578		7,500		18,305		773
Computer Club		· •		-				-
Concessions		685		22,758		22,348		1,095

See accompanying notes to required supplementary information.

Activity Funds - Continued
June 30, 2016

	Balance 07/01/15	Additions	Deductions	Balance 06/30/16
LIABILITIES				
Senior High School - Continued				
Creative Writers	-	_	-	-
Cross Country	1,068	545	1,102	511
Drafting	67	-	-	67
English Dept	187	1,104	1,110	181
Europe Fund	3,332	5,885	8,909	308
"F" Club	11,102	-	_	11,102
FCHS Special Olympics	1,866	1,040	2,100	806
Fel Christian Athletes	2,221	339	269	2,291
FFA Club	1,515	9,825	5,997	5,343
Fine Arts	1,218	4,062	5,280	-
First Priority	1,468	-	250	1,218
Flag Team	46	489	-	535
Football/Track	422	7,458	5,007	2,873
Foreign Language Lab Fees	704	1,558	537	1,725
Frosh/Soph Basketball	139	-	-	139
French Club	839	664	651	852
Freshman Focus	2,552	-	825	1,727
Frosh Football	3,194	-	-	3,194
FTA	-	-	-	
Girls Basketball	669	2,418	2,981	106
Girls PE	364	-	-	364
Girls Track	3,468	377	1,400	2,445
Golf - Boys	733	-	433	300
Golf - Girls	950	90	360	680
Green House	293	-	-	293
Health Careers	1	-	-	1
Helleny Memorial	7,591	-	-	7,591
Helping Hands	(97)	-	-	(97)
Home Economics	818	74	74	818
Imprest	(10,003)	95	-	(9,908)
Investment Interest	1,407	19	-	1,426
Key Club	3,986	98	184	3,900
Letter	-	2,478	-	2,478

See accompanying notes to required supplementary information.

	Balance 07/01/15	Additions	Deductions	Balance 06/30/16
LIABILITIES				
Senior High School - Continued				
Library	271	-	-	271
Lifesavers	(17)	-	-	(17)
Lounge	75	-	55	20
Machine Shop	(27)	-	-	(27)
Math	576	-	-	576
Mileage Reimbursement	1,459	-	1,459	-
Music	835	-	413	422
Musical	17,457	6,538	4,258	19,737
Mythology	-	2,456	1,560	896
National Honor Society	3,990	6,424	5,506	4,908
Newsweek	(471)	-	-	(471)
Nike Club		-	-	-
Noteworthy/Thespians	4,320	1,178	644	4,854
Nursing	270	-	211	59
Outdoor Club	144	-	-	144
Parking	10,051	3,508	405	13,154
Perkins/CTE	7,956	17,464	33,144	(7,724)
Photography	3	-	-	3
Pom Pon	-	-	-	-
Presidential Classroom	-	-	-	_
Program	12,755	2,080	4,685	10,150
Redbird Club	-	-	-	-
Redbird Notes	417	3,649	1,549	2,517
Red Ribbon Week	148	655	100	703
REV NSF	236	-	-	236
Revolving	1,669	2,175	1,241	2,603
River to River	7,851	7,700	5,508	10,043
Blue Slips	3,550	3,800	7,350	-
Renee Goodson Lab Fees	446	1,060	880	626
Sarah Jones Lab Fees	449	1,025	1,129	345
Ian Noclaides Lab Fees	180	480	525	135
Weight Room	4,199	-	-	4,199

	Balance 07/01/15	Additions	Deductions	Balance 06/30/16
LIABILITIES				
Senior High School - Concluded				
Safety Glasses	171	-	-	171
Scholar Bowl	1,260	125	792	593
Science Club	6,914	5,569	5,477	7,006
Show Choir	1,914	3,743	5,251	406
Sing & Bind	87	-	-	87
Social	9	-	-	9
Softball Special	1,027	2,269	2,740	556
Soph Football	302	-	-	302
Spanish Club	3,162	1,407	4,048	521
Special Ed	2,917	-	-	2,917
Speech	13	-	-	13
Sportsman's Club	1,083	100	196	987
Student Council	5,339	7,317	6,384	6,272
Sub Debs	528	1,110	725	913
Substance Abuse	35		-	35
Summer School	1,675	2,125	1,750	2,050
Students in Need	-	782	782	-
T Summers Scholarship	-	2,000	-	2,000
Technology Supplies	185	2,750	447	2,488
Track Special	3,409	270	-	3,679
Vocational Electronics	(143)	-	-	(143)
Vocational Welding	(116)	500	462	(78)
Volleyball Club	1,417	2,082	1,835	1,664
Winter B-ball	-	-	-	-
Woodshop	50	900	580	370
Wrestling Special	(483)	2,061	1,259	319
Young Farmers	26	-	_	26
Youth & Government	(20)	6,406	5,675	711
Yuhas	1,830	-	-	1,830
Other	(12,076)	326	_	(11,750)
Total Senior High School	\$ 219,057	\$ 268,310	\$ 280,988	\$ 206,379

	alance 7/01/15	Ac	lditions_	De	ductions	alance 5/30/16
LIABILITIES						
Junior High School						
Band	\$ 872	\$	-	\$	-	\$ 872
Beta Club	2,751		17,651		13,032	7,370
Book Rent	-		-		-	-
Builders Club	659		-		154	505
Building	762		2,690		4,129	(677)
Cafeteria	(1,379)		1,497		1,846	(1,728)
Chorus	6,339		8,767 ·		7,895	7,211
Commons	1,117		22,036		22,783	370
FACS	152		-		-	152
Flower Fund	94		230		143	181
Fund Raisers	257		7,022		4,839	2,440
Imprest	-		_		-	-
Insurance	-		-		_	-
8th Grade	367		2,683		1,742	1,308
Library	546		-		-	546
Locks	(85)		10		-	(75)
Lounge	136		180		222	94
Needy Child Fund	-		15		366	(351)
Paper and Pencils	18		-		_	18
P.E.	213		-		-	213
P.T.O.	916		5,831		5,190	1,557
Science	800		650		536	914
Scholar Bowl	(416)		-		<u></u>	(416)
Special Ed Account	2,285		2,417		3,728	974
Sports	4,080		20,407		19,215	5,272
Student Council	901		387		752	536
Textbook Fund	470		374		886	(42)
Tournament Boys	3,606		5,105		6,493	2,218
Tournament Girls	730		4,276		4,253	753
Yearbook	 (78)		286		669	(461)
	 26,113		102,514		98,873	29,754
Difference To Balance	 -		-		243	 (243)
Total Junior High School	\$ 26,113	\$	102,514	\$	99,116	\$ 29,511

	alance 7/01/15	Ac	lditions	Dec	ductions	alance 5/30/16
LIABILITIES						
Intermediate School						
Cafeteria	\$ 2,215	\$	3,012	\$	3,548	\$ 1,679
Soda/Candy	2,459		1,303		785	2,977
Toaster Fund	215		-		215	-
Book Fair	6,553		8,013		7,875	6,691
Book Rent	13		_		-	13
Supplies	7,956		657		-	8,613
Pictures	5,010		12,996		15,295	2,711
Special Education	3,205		612		1,680	2,137
Grade 3	1,471		4,790		4,099	2,162
Grade 4	4,014		2,103		2,854	3,263
Grade 5	2,925		7,481		7,266	3,140
Grade 6	5,114		2,606		3,254	4,466
Flowers	1,394		560		112	1,842
NOW	6,827		16		-	6,843
Lounge	538		350		241	647
Concessions	7,565		5,388		4,747	8,206
Cheerleaders	307		760		912	155
Paper/Pens	1,484		398		-	1,882
Shoes/Needy	980		_		-	980
Athletics	5,014		5,698		5,734	4,978
FIS Volunteer Band	629		-		40	589
Parent Group	4,606		24,537		12,044	17,099
Social Committee	670		1,308		1,290	688
Library Fund	110		595		101	604
PBIS	 548		5,752		5,209	 1,091
Total Intermediate School	\$ 71,822	\$	88,935	\$	77,301	\$ 83,456

	3alance 7/01/15	A	dditions	De	ductions	Balance 6/30/16
LIABILITIES						
Denning Elementary School						
Grade K	\$ 1,733	\$	1,800	\$	2,192	\$ 1,341
Grade 1	2,642		1,840		1,510	2,972
Grade 2	2,397		1,800		1,689	2,508
Special Ed	3,617		1,778		1,228	4,167
Extra	614		224		458	380
Music	519		631		827	323
Cafeteria	793		2,054		2,556	291
Milk	210		-		210	-
Soda	520		930		516	934
Revolving	7,998		8,403		10,658	5,743
Environmental Grant	294		-		-	294
Book Rental	7,585		9,360		8,973	7,972
N.O.W. Interest	300		-		-	300
Library	7,502		3,182		2,791	7,893
Pictures/Yearbooks	2,342		1,321		1,703	1,960
Supplies	1,348		6,310		6,641	1,017
Fund Raiser	285		26,667		25,853	1,099
Flower Fund	427		-		280	147
Parents' Group	15,573		18,433		17,423	16,583
Social	 290		998	I	895	 393
Total Denning Elementary School	\$ 56,989	\$	85,731	\$	86,403	\$ 56,317
Total Due to Activity Fund Organizations	\$ 373,981	\$	545,490	\$	543,808	\$ 375,663



Notes to Required Supplementary Information
June 30, 2016

NOTE A - Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on September 22, 2015.

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

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

- 1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE B - Stewardship, Compliance, and Accountability

The following fund expenditures exceeded the budget amount for such expenditures:

Education Fund

NOTE C - Teachers' Retirement System of the State of Illinois

Changes of Assumptions

Amount reported in 2015 reflect an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.5 percent, and salary increases that vary by service credit. In 2014, assumptions used were an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.50 percent, and salary increases of 5.75 percent.

Notes to Required Supplementary Information - Concluded June 30, 2016

NOTE D - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

Actuarial Cost Method

Aggregate Entry Age Normal Level Percentage of Payroll, Closed

Amortization Method

Level Percentage of Payroll, Closed

Remaining Amortization Period

Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP and ECO groups): 28-year closed period until remaining period reaches 15 years (then

15-year rolling period).

Early Retirement Inventive Plan Liabilities: a period up to 10

years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two

employers were finance over 32 years).

Asset Valuation Method

Wage growth

5-Year smoothed market; 20% corridor

4.00%

Price Inflation

3.0% -- approximate; No explicit price inflation assumption

is used in this valuation.

Salary Increases

4.40% to 16.00% including inflation

Investment Rate of Return

7.50%

Retirement Age

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 – 2010.

Mortality

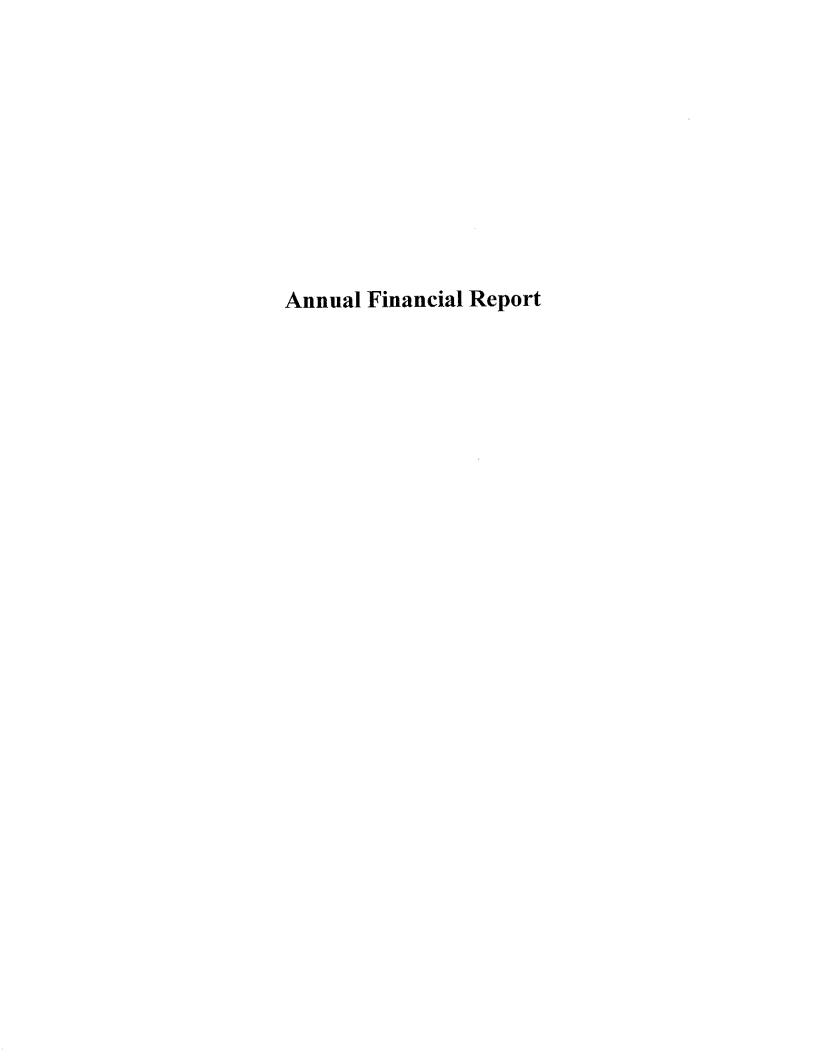
RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projections scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward

10 years.

Other Information:

Notes

There were no benefit changes during the year.



Due to ISBE on Tuesday, November 15th SD/JA16	Due to ROE on Friday, October 14th
--	------------------------------------

X School District
Joint Agreement

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

Illinois School District/Joint Agreement Annual Financial Report * June 30, 2016

School District/Joint Agreement Information	Accoulting basis:	Certified Public	Certified Public Accountant Information
(See instructions on inside of this page.)	CASH	THE THE PROPERTY AND THE PROPERTY AND THE PROPERTY AND THE PROPERTY IN THE PROPERTY AND THE	
School District/Joint Agreement Number:	ACCRUAL	Name of Auditing Firm:	
21-028-1680-26		Emling & Hoffman P.C.	A ACMANDA MANAGAMAN TANTA
County Name:		Name of Audit Manager:	
Franklin		Donald L Hoffman	Years applicant and committee or a selection of the dimensional part of the committee of th
Name of School District/Joint Agreement:		Address:	
Frankfort Community Unit School District #168		1191 West Saint Louis Street	The state of the s
Address:	Filing Status:	City:	State: Zip Code:
P.O. Box 425	Submit electronic AFR directly to ISBE	Nashville	
City:		Phone Number:	Fax Number:
West Frankfort	Click on the Link to Submit:	618-327-4375	618-327-4376
Email Address:	Send ISBE a File	IL License Number (9 digit):	Expiration Date:
gaoins@wfschools.org		060-004252	1/1/2017
Zip Code:	School District must complete a deficit reduction plan	Email Address:	and the
62896		donhoffman@emlingcpa.com	The second experimental states of the second extensive territory of the second experimental second experimental experiment
Annual Financial Report Type of Auditor's Report Issued:	Single Audit Status:	ISBE	ISBE Use Only
Qualified Unqualified X Adverse	X YES NO Are Federal expenditures greater than \$750,000? X YES NO is all Single Audit Information completed and attached?		
Land	X YES NO Were any financial statement or federal awards findings issued?		
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	X Reviewed by	X Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	Name (Type or Print):
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gggins@wfschools.org	CITION AWARDS.	mdonkin@roe21.org	
Telephone: Fax Number: 618-937-2421 618-932-2025	Telephone: Fax Number:	Telephone: 618-438-9711	Fax Number: 618-435-2861
Signature & Date:		Signature & Date:	A CAMBRA AND THE CAMBRA
	The second control of	is harry and a state Administrative Code Subtitle A Chanter I Subchapter C Part 100	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).

^{*}This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100), ISBE Form SD50-35/JA50-80 (05/16)

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.

<u>PART</u>	A - FINDINGS
4	 One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
A MANAGEMENT OF	 One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the 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 Section 10-20.21 of the 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.]
H	 Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 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.
Įl	
	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.
	 Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the 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.
ļ.,	 One or more interfund loans were outstanding beyond the term provided by statute. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statutal egulation of without statutory control.12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses
11	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
1	ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the 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 FY15 AFR (ISBE FORM 50-35), FY15 Annual Statement of Affairs (ISBE Form 50-37)
	and FY16 Budget (ISBE FORM 50-36). Explain in the comments box below.
	ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]
PART	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the 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
11	anticipation of current year taxes are still outstanding, as authorized by Sections 17-16 or 34-23 thru 34-27 of the School Code. [105 ILCS 5/17-16 or 34-23 thru 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
11	certificates or tax anticipation warrants and revenue anticipation notes.
	17. The district has issued school or teacher orders for wages as permitted in Sections 8-16, 32-7.2 and 34-76 of the School Code or issued funding bonds for this purpose pursuant to Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
7	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
<u></u>	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.
X	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
	21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
	22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)
Х	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.
Ad .	verse due to the regulatory basis of accounting. Disclosures required by Governmental Accounting Standards Board Statement 45, Accounting for Post-Employment Benefits Other Than Pensions, Statement 67 Financial Reporting for Pension Plans, and Statement 68, Accounting and Financial Reporting for Pensions have been omitted.
A444 cmc44	
April 1997	
AT 21	

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2016, identify those late payments recorded as Intergovermental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

	}
4. 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)	3
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	Š
	22
Direct Receipts/Revenue	
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105	
	a M
Total	-21

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

, ,	
Comments Applicable to the Auditor's Questionnaire:	
Committee and Programmers of the State of th	T man to make the state of the
	WA THE FEBRUARY

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	NAME OF THE PROPERTY OF THE PR
	Standard V
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type I/A minimization A (Cold (1) 1) (1) in A fundaminanal VA (A) (A) (Cold (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
Emling & Hoffman, PC	
Name of Audit Firm (print)	
The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standard: Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Adm Part 100 Section 110, as applicable.	s [23 Illinois inistrative Code
10/5/2016	
Signature mm/dd/yyyy	

	A	ВС	;	D	E	F	G	Н		l J	K L	М
4						FINANCI	AL PR	OFILE INFORM	MATION	<u>v</u>		
1												
3	Red	quired to b	e comp	leted for Sc	hool Disti	ricts only.						
4 5	A.	Tax Ra	ates (En	ter the tax ra	le - ex: .01	(50 for \$1.50)						
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7 8			Tax Y	ear <u>2015</u>		Equalized	i Asses	sed Valuation (E	AV):	91,878,424		
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24					0 =	0						
25 26		** Th	e numbe	rs shown are	the sum o	of entries on page 25	>,					
26 27	_											
28 29	D.		Term D		lona-term	debt allowance by t	ype of o	district.				
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		5. Percent of Long-Term I Total Long-1	4. Percent of Tax Anticipa EAV x 85%;	 Days Cash on Hand: Total Sum of Cash & Inv Total Sum of Direct Expe 	2. Expenditures to R Total Sum of Direct E Total Sum of Direct R Total Sum of Direct R Less: Operating D (Excluding C:D57, Possible Adjustment	정정판	District Name: District Code: County Name:		A B C
		Percent of Long-Term Debt Margin Ren Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)	Short-Term Bor ition Warrants Borry x Combined Tax R	ı on Hand: f Cash & Investmer f Direct Expenditur	Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Total Sum of Direct Revenues (P7, Ce Less: Operating Debt Pledged to O (Excluding C:D57, C:D61, C:D65, C Possible Adjustment:	Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells Total Sum of Direct Revenues (P7, Ce Less: Operating Debt Pledged to Ot (Excluding C:D57, C:D61, C:D65, C:			
		Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)	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)	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)	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:	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)	Frankfort Community Unit School District #168 21-028-1680-26 Franklin	(Go to ti	D
			Funds 10, 20 & 40 (.85 x EAV) x Surr	Funds 10, 20 40 & 70 Funds 10, 20, 40 divid	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	Funds 10, 20, 40, 70 + Funds 10, 20, 40, & 70, Minus Funds 10 & 20		STIMATED he following v	E
			Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	00 & 40 00, 40 & 70, s 10 & 20	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20		ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) www.isbe.net/sfms/p/profile.htm	
* Total Inform			v			J		SUMMARY le Financial P ltm	G
Estimated 2017 F Total Profile Score may ch Information, page 3 and b will be calculated by ISBE		Total 2,370,000.00 12,679,222.51	Total 0.00 1,928,987.51	Total 339,170.00 43,220.19	Total 15,559,270.00 15,503,887.00 0.00	Total (585,585.00) 15,503,887.00 0.00		Υ Profile)	Н
Estimated 2017 Financial Profile Designation: Profile Score may change based on data provided on the F mation, page 3 and by the timing of mandated categorical p se calculated by ISBE.	Total	Percent 81.30	Percent 100.00	Days 7.84	1.004	Ratio (0.038)			K
Estimated 2017 Financial Profile Designation: WA 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 will be calculated by ISBE.	Total Profile Score:	Score Weight Value	Score Weight Value	Score Weight Value	Score Adjustment Weight Value	Score Weight Value			M
Estimated 2017 Financial Profile Designation: WATCH WATCH 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.	2.30 *	4 0.10 0.40	4 0.10 0.40	1 0.10 0.10	0.35 1.05	0,35 0,35 3			N O H
	*								Я QI R

36 37 38

Long-Term Debt Payable (General Obligation, Revenue, Other)
Total Long-Term Liabilities

5

996, 155

0

0

260,000

0

0

0

714

(872,322)

250,775 250,775

(179,230) 80,770

3,767

123,833

1,204 1,204

3,767

1,263,179 1,263,179

215,192 215,192

2,508 2,508

241,717

investment in General Fixed Assets

Total Liabilities and Fund Balance

Reserved Fund Balance Unreserved Fund Balance

LONG-TERM LIABILITIES (500)

Due to Activity Fund Organizations Payroll Deductions & Withholdings Salaries & Benefits Payable Loans Payable Contracts Payable

Total Current Liabilities

Deferred Revenues & Other Current Liabilities

440 460 470 480 490

(245)

725,000

200,000

Other Payables

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2016

Page 5

20	25	24	23	22	21	20	19	18	17	16	15	14	±	12	11	10	ဖ	œ	7	6	វា	4	ω	2	L	
_	Interfund Payables	CURRENT LIABILITIES (400)	Total Capital Assets	Amount to be Provided for Payment on Long-Term Debt	Amount Available in Debt Service Funds	Construction in Progress	Capitalized Equipment	Site improvements & infrastructure	Building & Building Improvements	Land	Works of Art & Historical Treasures	CAPITAL ASSETS (200)		Other Current Assets (Describe & Itemize)	Prepaid Items	Inventory	Other Receivables	Intergovernmental Accounts Receivable	Interfund Receivables	Taxes Receivable	Investments	Cash (Accounts 111 through 115) 1	CURRENT ASSETS (100)	(Enter Whole Dollars)	ACCETC	A
	410			350	340	260	250	240	230	220	210			190	180	170	160	150	140	130	120			Acct.		8
	271,400												123,833									123,833		Educational	(10)	c
													250,775	and dealer than a finishing a common and an early and sections of				Q	192,000			58,775		Operations & Maintenance	(20)	0
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	60,000	500										Ye.	90,770 127,08	A THE RESIDENCE OF THE PROPERTY OF THE PROPERT		The fact our construction of the fact to the fact of t						80,770		Transportation	(40)	l
A Company of the Comp													3,767	A Service Supply a study of an Service	e e e e e e e e e e e e e e e e e e e	The second secon		The state of the s				3,767		Retirement/Social Security	(50)	G
													1,263,179						- A STATE OF THE S			1,263,179		municipat n Retirement/Social Capital Projects Security	(60)	I
													215,192	Announce wow w-				The same special control of the sale of th	139,400			75,792		Working Cash	(70)	_
													2,508	· -					A 100 1 1 100 100 100 100 100 100 100 10			2,508		Tort	(08)	
.,													11/152	7		Consider the second sec	The same of the sa	***************************************	The Management and a continue of the first of the first population and distributed the state of the first population of the first of the first population of the first populat			241,/1/		Fire Prevention & Safety	(90)	7

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2016

2,370,000	29,043,381	375,659		Total Liabilities and Fund Balance	\$ 2
	29 043 381	and a strong to the mind which the transformation are assessed		Control of the state of the sta	ò
			730	Unreserved Fund Balance	ä
				Reserved Fund Balance	8
2,3/0,000				Total Long-Term Liabilities	37
2,3/0,000			511	Long-Term Debt Payable (General Obligation, Revenue, Other)	36
				LONG-TERM LIABILITIES (500)	35
The second secon		Acq'c/E	and the control of a second second second	Total Current Liabilities	2
		3/5,659	493	Due to Activity Fund Organizations	33
			490	Deferred Revenues & Other Current Liabilities	Ñ
			480	Payroll Deductions & Withholdings	3
			4/0	Salaries & Benefits Payable	8
			450	Loans Payable	29
			440	Contracts Payable	28
			430	Other Payables	27
			420	Intergovernmental Accounts Payable	26
			410	Interfund Payables	5
				CURRENT LIABILITIES (400)	24
2,3/0,000	29,043,381			Total Capital Assets	23
2,368,795			350	Amount to be Provided for Payment on Long-Term Debt	Ň
1,204			340	Amount Available in Debt Service Funds	끄
	parisa seriman delamente de sandesenta de la companya de la compan		260	Construction in Progress	20
	3,983,864		250	Capitalized Equipment	6
	3,562,085		240	Site improvements & infrastructure	፟
	21,2/9,165		230	Building & Building Improvements	1
	218,267		220	Land	6
			210	Works of Art & Historical Treasures	5
					4
		3/5,59	stania atama Aaning dyloka milika maramana.	Total Current Assets	ದ
			190	Other Current Assets (Describe & Itemize)	2
			180	Prepaid Items	E
			170	inventory	6
			160	Other Receivables	ဖ
			150	Intergovernmental Accounts Receivable	ω
			140	Interfund Receivables	ピ
			130	Taxes Receivable	თ
			120	Investments	ហ
		375,659		Cash (Accounts 111 through 115) 1	4
				CURRENT ASSETS (100)	ω
Term Debt	Assets	Agency Fund	44:	(Enter Whole Dollars)	N
Groups General Long-	Account Groups General Fixed General		Port	ASSETS	
N	W	-	_ E	Α Α	L

STATEMENT OF RE BASIC FINANCIAL STATEMENT ES, OTHER

Page 7

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016	SOURCES (USES) AND CHANGES IN FUND BALANCE	AMVENUES RECEIVED/REVENUES, EXPENUITORES/DISBURSED/EXPENUITORES
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Total Other Sources of Funds	Other Sources Not Classified Eisewhere	ISBE Loan Proceeds	Transfer to Capital Projects Fund	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	Transfer to Debt Service to Pay Principal on Revenue Bonds	Transfer to Debt Service to Pay Interest on Capital Leases	Transfer to Debt Service to Pay Principal on Capital Leases	Sale or Compensation for Fixed Assets	Accrued Interest on Bonds Sold	Premium on Bonds Sold	Principal on Bonds Gold		to Debt Service Fund	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	O&M Fund ⁴	Transfer of Excess Fire Prevention & Safety Tax and interest Proceeds to	Transfer from Capital Project Fund to O&M Fund	Transfer of Interest	Transfer Among Funds	Transfer of Working Cash Fund Interest	Abatement of the Working Cash Fund 12	Abolishment of the Working Cash Fund 12	PERMANENT TRANSFER FROM VARIOUS FUNDS	OTHER SOURCES OF FUNDS (7000)	OTHER SOURCES/USES OF FUNDS	Disbursements/Expenditures 3	Types of Direct Receipts/Revenues Over (Index) Direct	Behalf' Payments	Total Direct Disbursements/Expenditures	Debt Service	Payments to Other Districts & Governmental Units	Community Services	A SUDDOCT Services			Benair Payments	Total Direct Receipts/Revenues	PEDERAL SOURCES	STATE SOURCES	ANOTHER DISTRICT	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	RECEIPTS/REVENUES	Description {Enter Whole Dollars}		A
	066/	7900	7800	7700	7600	7500	7400	7300	/230	7220	1 /2 10	7010		7170	ţ		7150	7140	7130	7120	7110	7110						4180		5000	4000	3000	2000	3		0990	2000	4000	3000		2000	3	# Acct		В
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man Arabina and California Sylvabor Institute of province has)							and design of the state of the										and the second s	Control of the Contro	Victorian Address (1985) (1985) (1985) (1986) Address (1985)		2 - A - A - A - A - A - A - A - A - A -			A PARTY OF THE PAR	35,915	engenh phase in an debut adam and a second a	902	The second constitution of the second control of the second contro	90	0		902			36.817	A Committee of the Comm	36.81	or the feet and we will the second of the second se	o	The second secon	36.817	Fire Prevention & Safety	(90)	7

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, 2016

Page 8

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2016

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Printed Date: 10/11/2016	CTE - Transp Fees from Pupils or Parents (in State)	Summer Sch - Transp. Fees from Other Sources (In State)	Summer Sch - Transp, Fees from Other Districts (In State)	Summer Sch - Transp. Fees from Pupils or Parents (In State)	Regular Transp Fees from Other Sources (Out of State)	Regular - Transp Fees from Co-currentar Activities (in State)	Regular - (ransp rees ilon) only own ready services (il olars)	Regular - Iransp Fees from Other Districts (III State)	Regular - I ransp rees from ruplis of raterials (if sides)	International to the White Wide Community Comm	TRANSPORTATION FEES	Total Tuition	Adult - Tultion from Other Sources (Out of State)	Adult - Tuition from Other Sources (In State)	Adult - Tuition from Other Districts (In State)	Adult - Tuition from Pupils or Parents (In State)	Special Ed - Tuition from Other Sources (Out of State)	Special Ed Tuition from Other Sources (In State)	Special Ed Tuition from Other Districts (In State)	Control Ed. Tuition from Busile or Bereate (in State)	CTE - Tuition from Other Sources (In State)	CTE - Tuition from Other Districts (In State)	CTE - Tuition from Pupils or Parents (In State)	Summer Sch - Tuition from Other Sources (Out of State)	Summer Sch - Tuition from Other Sources (in State)	Summer Sch - Tuition from Other Districts (In State)	Summer Sch - Tuition from Pupils or Parents (In State)	Regular - Tuition from Other Sources (Out of State)	Regular - Tuition from Other Sources (In State)	Regular - Tuition from Other Districts (In State)	Regular - Tuition from Pupils or Parents (In State)	TUITION	Total Payments in Lieu of Taxes	Other Payments in Lieu of Taxes (Describe & Itemize)	Corporate Personal Property Replacement Taxes	Payments from Local Housing Authorities	Mobile Home Privilege Tax	PAYMENTS IN LIEU OF TAXES	District	Other Tax Levies (Describe & Itemize)	Area Vocational Construction Purposes Levy	FICA/Medicare Only Purposes Levies	Special Education Purposes Levy	Leasing Purposes Levy 8	Designated Purposes Levies (1110-1120) 7	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		Description		Α
	1431	1423	1422	1421	1416	1410	14.0	1110		1	1400		1354	1353	1352	1351	1344	1343	1327	13 0	1334	1332	1831	1324	1323	1322	1321	1314	1313	1312	1311	1300	Annual Constitution of the	1290	1230	1220	1210	1200		1190	1150	1150	1140	1130		1100			Acct		D
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Contributions and Donations from Private Sources 1920 Impact Fees from Municipal or County Governments 1930 Services Provided Other Districts 1940 Refund of Prior Years' Expenditures 1950		7.7						A service of the serv		
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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2016

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Total Bilingual Ed	Billigual Education Councitate - Transitional Billional Education	Simonal Ed - Downstate - TPI and TRE	BILINGUAL EDUCATION	Total Career and Technical Education	CTE - Other (Describe & Itemize)	CTE - Student Organizations	CTE - Instructor Practicum	CTE - Agriculture Education	CTE - WECEP	CTE - Secondary Program Improvement (CTEI)	CTE - Technical Education - Tech Prep	CAREER AND TECHNICAL EDUCATION (CTE)	Total Special Education	Special Education - Other (Describe & Itemize)	Special Education - Summer School	Special Education - Orphanage - Summer Individual	Special Education - Orphanage - Individual	Special Education - Personnel	Special Education - Funding for Children Requiring Sp ED Services	Special Education - Private Facility Tultion	SPECIAL EDUCATION	RESTRICTED GRANTS-IN-AID (3100 - 3900)	Total Unrestricted Grants-In-Aid	(Describe & Itemize)	Other Unrestricted Grants-In-Aid from State Sources	Reorganization Incentives (Accounts 3005-3021)	General State Aid - Hold Harmiess/Supolemental	General State Aid- Sec. 18-8.05	UNRESTRICTED GRANTS-IN-AID (3001-3099)	RECEIPTS/REVENUES FROM STATE SOURCES (3000)	District District	Other Flow-Through (Describe & Itemize)	Flow-through Revenue from Federal Sources	Flow-through Revenue from State Sources	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)	Total Receipts/Revenues from Local Sources	Total Other Revenue from Local Sources	Other Local Revenues (Describe & Itemize)	Other Local Fees (Describe & Itemize)	Sale of Vocational Projects	Payment from Other Districts	School Facility Occupation Tax Proceeds	Proceeds from Vendors' Contracts	Description (Enter Whole Dollars)		A
	3310	3305			3299	3270	3240	3235	3225	3220	3200		And the second s	3199	3145	3130	3120	3110	3105	3100			1723 CO 200 CO 100 CO 1		3099	3005	3002	3001			· 0	2300	2200	2100		1000	ANA STREET, A LINGSON STREET,	1999	1993	1992	1991	1983	1980	Acct #		œ
				1,982			THE RESIDENCE OF THE PROPERTY	1,982	A THE STREET AND ADDRESS OF THE PARTY OF THE	***			561,118		3,664			357,849	251,676				9,159,160		The state of the s	7	382.801	8,776,359			0					1,989,100	189,467	74,268						Educational	(10)	C
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																							50,000			_ 4.04.		50,000			0					147,838	D				Charles of the service profession and services of the services			Transportation	(40)	П
0	111111111111111111111111111111111111111			O CONTRACTOR OF THE PROPERTY O	We wante Agent out of the contribution when the contribution of th	Control of the contro	And the second s		The second secon		The second secon												25,000	e meneral and an employment of the material and the party of the				25,000			0					440,159	Andreas and the first section of the	14 15 15 15 15 15 15 15 15 15 15 15 15 15			And the second s		and the second s	Municipal Retirement/ Social Security	(50)	G
				J		4																	0													676,010	6/5,102	2			A first of the Control of the Contro	675,102		Capital Projects	(60)	I
																																				36,642	0	2					And the state of t	Working Cash	(70)	
																							0	2												acu,u/r							The second secon	Tort	(80)	J
																							C C C C C C C C C C C C C C C C C C C					The same and the s								36,817	2	2					and the comment of th	Fire Prevention & Safety	(90)	7

Suite Free Lunch & Breakfast School Breakfast Initiative Driver Education Adult Ed (from ICCB) Transportation - Special Education Early Childhood - Block Grant Reading Improvement Block Grant Continued Reading Improvement Block Grant Continued Reading Improvement Block Grant Continued Reading Improvement Block Grant Control Reading Improvement Block Grant Technology - Technology for Success State Charter Schools Extended Learning Opportunities - Summer Bridges State Charter Schools Extended Learning Opportunities - Summer Bridges State Charter Schools Extended Learning Opportunities - Summer Bridges State Charter Schools Extended Charter Schools Extended Chartins-In-Aid Received Directly From Federal (2001-409) Total Restricted Grants-In-Aid Received Directly from the Federal (2001-409) Total Restricted Grants-In-Aid Received Directly from the Federal (2001-409) Total Restricted Grants-In-Aid Received Directly from FeDER Construction (Impact Aid) Total Restricted Grants-In-Aid Received Directly from FeDER Construction (Impact Aid) Total Restricted Grants-In-Aid Received Directly from FeDER Construction (Impact Aid) Total Restricted Grants-In-Aid Received Directly from Federal (2001-400) Total Restricted Grants-In-Aid Received Directly from Federal (2001-400) Tota		A Description				(10)	(10) (20) Operations &	(10) (20) E (30)	(10) (20) (30) (40)	(10) (20) (30) (40) (50) Municipal	C D E F G H (10) (20) (30) (40) (50) (60) Operations & Municipal	(10) (20) (30) (40) (50) (60) (70) Onerations & Municipal
		Description (Enter Whole Dollars)	Acct		Educational	Educational Operations & Maintenance		Operations & Maintenance	Operations & Debt Services Transportation F	Operations & Debt Services Transportation Retirement Maintenance Social Security	Operations & Debt Services Transportation	Operations & Debt Services Transportation Retirement/ Capital Projects Maintenance Social Security
	a Lunch & E		3360		4,681				4,681	4,681	4,681	4,681
	eakfast Initiativ		3365 3370		29,471		29,471	29,471	29,471	29,471	29,471	29,471
	rom IC	Ω	(1.14,67	10	23,41	23,41	11.1.27	11.1.27	11.1.27	
	md-	ther (Describe & Itemize)	3499									
	NSPOF	ATION		1000				70 070	200 770	300 770	200 070	00 (170 m)
	Transport	on - Special Education	3510	- 1	quality and qualit		To the second se	183,345	183,345	183,345	183,345	183,345
	Transport	on - Other (Describe & Itemize)	3599	1								
	Total Tra		Ţ		0		O .	O .		0 470,323	0 470,323	0 470,323
	Learning	MAN AND SECTION OF THE SECTION OF TH	3610 3660		en i de l'accession de constituent de l'accession d	ANALYSIS SIGNA WANNERSKA WANNERSKA WANNERS OF THE SECOND STREET, STREE	And a service of the	And the second control of the second control	and the second control of the second control	manufacturing manufacturing and the second of the second o		
	Truant Alt	native/Optional Education	3695				Service Annual Control of Control					The contract of the contract o
	≘arly Chil	ood - Block Grant	3705			e et en en est est de la company et est de la compa						
	Reading i	provement Block Grant	3715		A A A A A A A A A A A A A A A A A A A	A CANADA TANADA MANADA	Approximation and the second s	The state of the s	A CONTRACTOR OF THE CONTRACTOR	The control of the co		
	Reading	provement Block Grant - Reading Recovery	3720	1		en outside to prophilitation that the second of the second	en e	ST. CARTES AND	ST. CARTES AND	ST. CARTES AND	ST. CARTES AND	ST. CARTES AND
	Continue	-ceading improvement Block Grant (2% Set Aside)	3726		A Victorial Control of the State of the Stat	and in the first of the first o	AND					
	hicago	meral Education Block Grant	3766			AND THE REAL PROPERTY OF THE P	The state of the s		The control of the co	The control of the co	And the control of th	
	hicago	ucational Services Block Grant	3767	ii.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		The state of the s	AND THE PROPERTY OF THE PROPER	mental me	mm. The property of the proper		
	school S echnolo	ety & Educational Improvement Block Grant - Technology for Success	3775 3780	5.5	VAVAT VAVATA VA VAVAVA VA VA VA VA VA VA VA VA VA V	A PRI I PAN ANY NAVONDRANANA ANA NA SA			THE THE THE REPORT OF THE	THE THE THE REPORT OF THE	THE THE THE REPORT OF THE	THE THE THE REPORT OF THE
	State Chi		3815		Comment of the Commen							
	Extended	earning Opportunities - Summer Bridges	3825	1 53		TO THE PARTY OF TH			TANKE III AMBAN MANAGAMAN AMBAN AMBAN MANAGAMAN AMBAN AMBA	TANKE III AMBAN MANAGAMAN AMBAN AMBAN MANAGAMAN AMBAN AMBA	TANKE III AMBAN MANAGAMAN AMBAN AMBAN MANAGAMAN AMBAN AMBA	TANKE III AMBAN MANAGAMAN AMBAN AMBAN MANAGAMAN AMBAN AMBA
	infrastruc	re Improvements - Planning/Construction	3920			A A STATE OF THE S	AND	Appropriate manufacture and appropriate and ap	Majority in manufaction in the control of the contr	All (All (All (All (All (All (All (All		
	School Ir	astructure - Maintenance Projects	3925									
	Other Re	ricted Revenue from State Sources (Describe & Itemize)	3999		47,945	47,945	47,945	47,945	47,945	47,945	47,945	47,945
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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2016

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 | 39 | 38 | 37 | 36 | 35 | 34 | 33 | 33 | <u>ω</u> | 30 | 29 | 28 | 27
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Total Support Services - General Administration	Tort Immunity Services	Special Area Administration Services	Executive Administration Services	Board of Education Services
 | Educational Media Services | Improvement of Instruction Services | SUPPORT SERVICES - INSTRUCTIONAL STAFF | Total Support Services - Pupils | Other Support Services - Pupils (Describe & Itemize) | Speech Pathology & Audiology Services
 | Psychological Services | Health Services | Guidance Services | Attendance & Social Work Services | SUPPORT SERVICES - PUPILS | SUPPORT SERVICES (ED) | Total Instruction 10 | Truants Alternative/Optional Ed Progms - Private Tuition | Bilingual Programs - Private Tuition | Gifted Programs - Private Tultion | Summer School Programs - Private Tuition | Interscholastic Programs - Private Tultion | CTE Programs - Private Tuition
 | Adult/Continuing Education Programs - Private Tuition | Remedial/Supplemental Programs Pre-K - Private Tuition | Remedial/Supplemental Programs K-12 - Private Tuition | Special Education Programs Pre-K - Tuition | Special Education Programs K-12 - Private Tuition | Pre-Nariograms - Private Tuttion | Por K. Brazzona Britata Thillian | Biingual Programs
 | Driver's Education Programs | Gifted Programs | Summer School Programs | Interscholastic Programs | CTE Programs | Adult/Continuing Education Programs | Demodial and Supplemental Organia N-12 | Special Education Programs Pre-K | Special Education Programs
(Functions 1200-1220) | Pre-K Programs | Tuition Payment to Charter Schools | Regular Programs | INSTRUCTION (ED) | 10EDUCATIONAL FUND (ED) | Description (Enter Whole Dollars) | *** | A |
| 2300 | 2360 -
2370 | 2330 | 2320 | 2310 | Charles and Charle | 2200 | 2230 | 2220
 | 2210 | The second secon | 2100 | 2190 | 2150 | 2140 | 2130 | 2120
 | 2110 | | 2000 | 1000 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913
 | 1912 | 1211 | 1910 | 1800 | 1700 | 1650 | 1600
 | 1500 | 1400 | 1300 | 1975 | 1250 | 1200 | 1125 | 1115
 | 1100 | 1000 | | Funct
| | В |
| 165,329 | | A service distribution of the property of the continuous services for | 165,329 | | And the second s | 27,215 | 9,823 | 17,392
 | | | 441,003 | and the market of the title of an electric and the markets and the safety | 146,380 | 60,837 | 81,645
 | 58,668 | 93,473 | | | 7,706,433 | | | | | | |
 | | | | | | | and the state of t | 194,738 | |
 | 21,793 | 206,301 | | 001,110 | 331 115 | 2,114,612 | |
 | 4,837,874 | | | Salaries | (100) | C |
| 38,871 | | PLANT COMMANDE AND MANAGEMENT AND MANAGEMENT AND | 38,871 | | | 557 | 557
 | | | | 91,672 | ANDERSON - INC. III AND WIND A CAMPUAN AND INC. | 43,809
 | 10,895 | 9,093 | 6,547 | 21,328 | | | 1,841,1/4 | | | | | |
 | | | | | | | | The state of the second | 54,748
 | | | 153 | 52,939 | | | 137 318 | 438,474 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | 1,157,542 | | | Employee
Benefits | (200) | 0 |
| 62,187 | ****** | Andrew Control and refer to the Park of the Control | 20,018 | 42,169 | | 183,210 | | 107,619 | 75,591 | | 107,649 | | *************************************** | 920 | 106,729 | | | | | 383,281 | 2 | | | | | | | | | | | | A CONTRACTOR OF THE CONTRACTOR | The same and the s | 10,021 | | | 198,171 | | | 10,001 | 26 932 | 34,676 | | 2. C. Vortget, C. V. A. Januari, and a second secon | 113,481 | | | Purchased
Services | (300) | П |
| 14,094 | | | and the second s | 393 | | 16,846 | | 16,846
 | | | 24,870 | TAN MININA VANDA VANDA VANDA | 3,219 | |
 | | 1,679 | | | 750,086 | | | | | | |
 | | | | | | Commence of the Control of the Contr | | 1,188 | | Commence of the control of the contr | 10,693
 | 348 | | | 450.511 | 27,493 | | | 102,819 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Supplies & Materials | (400) | F |
| 1,199 | | TOWN AND AND ALL AND ALL AND | 1,199 | | | 86,520 |
 | 86,520 | | | 1,989 | To a dest di VV di Vinigio VIII persona confinentino |
 | | 696'1. | A STATE OF THE PARTY OF THE PAR | | | | 22,000 | | | | | | |
 | | | | | | and to a distribution of the state of the st | | | |
 | | | | A series of change of the contract of The | 17.000 | 3,515 | A CONTRACTOR OF THE PROPERTY O | | 2,373 | |
 | Capital Outlay | (500) | G |
| 9 243,613 | THE TAX A STATE OF | THE COLUMN TWO PROPERTY AND TH | 9 2,932 | 2/ | | 0 850 | A Comment of the Comm | The second secon | 850 | | 161 | And the state of t | | | 101 | COLUMN STATE SUBSTITUTE SAN PROPERTY AND STATE OF STATE O | THE RESERVE THE PROPERTY OF TH | | | 0,070 | Contract Carrier | 200 | | | | Company of the compan | Configuration of the following sections and the sections of the section of the se | | | The state of the s | The second secon | | | | | | | 6,555 | | | medic companyed on physicity is a construction of the construction of | | 35 | | | 88 | | | Othe | (600) | I |
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Equipment | (700) | |
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B | (800) | ۲. |
| | 0 | ## | 242,050 | 283,243 | | 315,198 | 1.5 COLORED CONTRACTOR
 | 228,377 | 76,441 | | 100,100 | and the state of t | 180,400 | 001,77 | 77 450
 | 203 483 | 76 915 | 340 | | | 10 898 886 | | | | |) (C | 0
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TO STATE THE STATE OF THE STATE	Payments for Special Education Programs - Transfers	Payments for Regular Programs - Transfers	Total Payments to Other Govt Units -Tuition (In State)	Other Payments to In-State Govt Units	Payments for Other Programs - Tuition	Payments for Community College Programs - Tultion	Payments for CTE Programs - Tuition	Payments for Adult/Continuing Education Programs - Tuition	Payments for Special Education Programs - Tuition	Payments for Regular Programs - Tultion	Total Payments to Other Govt Units (In-State)	Other Payments to In-State Govt. Units (Describe & Itemize)	Payments for Community College Programs	Payments for CTE Programs	Payments for Adult/Continuing Education Programs	Payments for Special Education Programs	Payments for Regular Programs	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	COMMUNITY SERVICES (ED)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Central	Data Processing Services	Staff Services	Information Services	Planning, Research, Development, & Evaluation Services	Direction of Central Support Services	SUPPORT SERVICES - CENTRAL	Total Support Services - Business	Internal Services	Food Services	Pupil Transportation Services	Operation & Maintenance of Plant Services	Fiscal Services	Direction of Business Support Services	SUPPORT SERVICES - BUSINESS	Total Support Services - School Administration	Other Support Services - School Admin (Describe & Itemize)	Office of the Principal Services	SUPPORT SERVICES - SCHOOL ADMINISTRATION	Description (Enter Whole Dollars)		A
3	4320	4310	4200	4290	4280	4270	4240	4230	4220	4210	4100	4190	4170	4140	4130	4120	4110		4000	3000	2000	2900	2600	2660	2640	2630	2620	2610		2500	2570	2560	2550	2540	2520	2510		2400	2490	2410		Funct		œ
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																				6,078	395,599	햐	0					**************************************		175,526	The state of the s	52,700		112,297	10,529			88,958		88,958		Employee Benefits	(200)	D
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			32,488			32,400	5		The second secon		30,087	3F 00	The second of the first field filters with the second second	A CONTRACTOR OF THE PROPERTY O		35,897				A Company of the comp	246,441		0	SSA COLLEGE EN EN EN ENTERMANDON CONTROL CONTROL						0	and the second s	The second data that the second control of t	magnetic extension of seminary of the CONTROL					1,817		1,817		Other Objects	(600)	I
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Tax Anticipation Notes	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	DEBT SERVICES (O&M)	Total Payments to Other Govt Units	Payments to Other Govt. Units (Out of State)	Total Payments to Other Govt. Units (In-State)	(Describe & Itemize)	Payments for CTE Programs		PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	COMMUNITY SERVICES (O&W)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Business	Food Services	Pupil Transportation Services	Operation & Maintenance of Plant Services	Facilities Acquisition & Construction Services	Direction of Business Support Services	SUPPORT SERVICES - BUSINESS	Other Support Services - Pupils (Describe & Itemize)	SUPPORT SERVICES - PUPILS	SUPPORT SERVICES (O&M)	20 - OPERATIONS & MAINTENANCE FUND (O&M)	Excess (Denciency) of Receipts/Revenues Over Disbursements/Expenditures	Total Direct Disbursements/Expenditures	PROVISIONS FOR CONTINGENCIES (ED)	Total Debt Services	Debt Services - Interest on Long-Term Debt	Total Interest on Short-Term Debt	State Aid Articipation Certificates Other Interest on Short-Term Debt	Corporate Personal Prop. Repl. Tax Anticipation Notes	Tax Anticipation Notes	Tax Anticipation Warrants	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		Total Payments to Other Govt Units	Payments to Other Govt Units (Out-of-State)	Total Payments to Other Govt Units -Transfers (In-State)	Other Payments to In-State Govt Units - Transfers	Payments for Other Programs - Transfers	Payments for Community College Program - Transfers	Payments for CTE Programs - Transfers	(Enter Whole Dollars)		A
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		Payments for Community College Programs			Payments for Special Education Programs	- 1	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	COMMUNITY SERVICES (TR)	Characteristics (1) (1) (1) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	On tel composit of the commence and the commence of the commen		တ	4	SUPPORT SERVICES - PUPILS	SUPPORT SERVICES (TR)	40 - TRANSPORTATION FUND (TR)	pisbursements/Expenditures	Excess (Deficiency) of Receipts/Revenues Over	Total Disbursements/ Expenditures	PROVISION FOR CONTINGENCIES (DS)	Total Debt Services	DEBT-SERVICES - OTHER (Describe & Itemize)	The latest the second and the second	DERT (I pass/Purchase Principal Refired) 1	TEGEN OF SERVICES DAYMENTS OF SERVICES TO THE TERMENT OF THE TE	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	Total Debt Services - Interest On Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corporate Personal Prop. Repl. Tax Anticipation Notes	Tay Anticination Notes	Tax Anticipation Warrants	O TINT ARRAIGEN INTEREST ON ACORT. TERM DEST	DEBT SERVICES (DS)	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	30 - DEBT SERVICES (DS)		Excess (Deficiency) of Receipts/Revenues/Over Disbursements/	Total Direct Disbursements/Expenditures	PROVISIONS FOR CONTINGENCIES (O&M)	Ctal Date Cal Hood	DEBT SERVICE - INTERST ON LONG-TERM DEBT	Total Debt Service - Interest on Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corporate Personal Prop. Repl. Tax Anticipation Notes	(Enter Whole Dollars)	Description	A
4100	#180	4170	4140	4130	4120	4110		4000	3000		2000	2000) n n	0612		and the second s					6000	0000	- TOPO			5300	5200	5100	5150	5140	5130	5120	5110	The second secon	5000	4000			ments/	A November of the Control of the Con	6000		5000	5000	5150	5140	5130	Funct	l	В
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7	2,754							142		2230	Assessment & Testing	236
	142							2,612		2220	Educational Media Services	235
6.60	2 612							A STATE OF THE STA		2210	Improvement of Instruction Services	234
0	n										SUPPORT SERVICES - INSTRUCTIONAL STAFF	233
	10,00							20,870		2100	Total Support Services - Pupils	232
04 42 6	028 OC							AND THE PROPERTY OF THE PROPER		2190	Other Support Services - Pupils (Describe & Itemize)	231
1,90	2,123							2,123		2150	Speech Pathology & Audiology Services	230
	2 0 0 0							895		2140	Psychological Services	229
-	0,0,0							15,670		2130	Health Services	228
	128							827		2120	Guidance Services	227
0,070	000,1							1,355		2110	Attendance & Social Work Services	226
1.570	ı On										SUPPORT SERVICES - PUPILS	
										2000	SUPPORT SERVICES (MR/SS)	224
A CONTRACTOR OF THE PROPERTY O	Section of the Control of Section Sect							200,702		1000	Total Instruction	223
263,985	266,752) 60 700		1900	Truants' Alternative & Optional Programs	222
0	0							A Company of the Comp		1800	Bilingual Programs	221
0	0							1,650		1700	Driver's Education Programs	220
1.600	1.650									1650	Gifted Programs	219
0	0								3	1600	Summer School Programs	218
4,1,10	0,020					(cel		2,028		1500	Interscholastic Programs	217
3 735	3,184							3,094		1400	CTE Programs	216
4 000	3.00									1300	Adult/Continuing Education Programs	215
	0									1275	Remedial and Supplemental Programs - Pre-K	214
	0									1250	Remedial and Supplemental Programs - K-12	213
CO. Co	0									1225	Special Education Programs - Pre-K	212
132,940	133,012							133,012		1200	Special Education Programs (Functions 1200-1220)	211
C	0									1125	Pro_K Doorses	2 6
122,720	126,968							126.968		1100	Regular Programs	
										1000	INSTRICTION (MR/SS)	
		And the second s		Company and the Company of the Compa	remains to the president of the resident of the state of	The communication of the commu	A CONTRACT AND A CONTRACT CONT	CANAL SER AND			(MR/SS)	207
										FUND	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND	
	and the second s		advantariamiente region processorante describatoriamente del Pri	The party design production is a factor of the party of t	and the second s	And the second s	the paper of a paper of the state of the sta	and industrial and an industrial techniques (alternative section)	And the second s	infamentementement	parameter or and the first control of the control o	B
	(6,713)										Excess (Deniclency) of Necelphs/Nevertides Over Disbursements/Expenditures	205
	10.00	A SECTION AND ADDRESS OF THE PROPERTY OF THE P	And the second s	And the state of t	And the second s	A design of the second					Event (Description Experiments) Description (Description Description Experiments)	404
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0				C						0100	Other Interest on Short-Lerm Dept (Describe & Itemize)	19
	O			A final fine on common terror announcement announcement of the first						5140	State Aid Anticipation Certificates	196
0	0									5130	Corporate Personal Prop. Repl. Tax Anticipation Notes	195
0				A Section of the sect						5120	Tax Anticipation Notes	194
0	0			V						5110	Tax Anticipation Warrants	
				The state of the s						control inconvergent const	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	
										5000	DEBT SERVICES (TR)	202
0	0			0			0			4000	Total Payments to Other Govt Units	190
		Benefits	Equipment			Materials	Services	Benefits	Commission	*	Change and the control of the contro	
Budget	Total	Termination	Non-Capitalized	Other Objects	Capital Outlay	Supplies &	Purchased	Employee	Salaries	Funct	Description (Fore-Whole Dollars)	
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Tax Anticipation Notes	Tax Millioparon Manarito	Toy Anticipation (Alamanta	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			Total Payments to Other Govt Units	Fayille (IV) VIV FIOGRAM	Develope for CTT Description	Payments for Special Education Programs	Andrews was a contract to the fact of the first of the first of the fact of th	AVMENTS TO OTHER DIST & GOVT HUITS (MR/SS)	COMMUNITY SERVICES (MR/SS)		Total Support Services	Uther Support Services (Describe & Itemize)		Total Support Services - Central	Data Processing Services	Staff Services	IN VICE OF AN AND AND AND AND AND AND AND AND AND	ARRAN TERRETER TERRETER SERVEN ARREST ER ER TERRETER ARREST ARREST ARREST ARREST ET ET TERRETER ARREST ARRE	Planning, Research, Development, & Evaluation Services	Difection of Cerman Subbons Services	Direction of Central Support Services	SUPPORT SERVICES - CENTRAL	Total Support Services - Business			Food Services	Pupil Transportation Services	Operation & Maintenance of Plant Services	Facilities Acquisition & Construction Services	Fiscal Services	Direction of Business Support Services	WCTTCX-VEXVCEV - BCUINGV	REPORT SERVICES DESCRIPTION	Total Support Services - School Administration	(Describe & Itemize)	Other Support Services - School Administration	Office of the Principal Services	SUPPORT SERVICES - SCHOOL ADMINISTRATION	Total Support Services - General Administration	Legal Services	Reciprocal Insurance Payments	Prevention or Reduction	Educational, Inspectional, Supervisory Services Related to Loss	Judgment and Settlements	Risk Management and Claims Services Payments	Insurance Payments (Regular or Self-Insurance)	Unemployment Insurance Payments	Payments	Workers' Compensation or Workers' Occupation Disease Acts	Claims Paid from Self Insurance Fund	Service Area Administrative Services	Executive Administration Services	Board of Education Services	SUPPORT SERVICES - GENERAL ADMINISTRATION	(Erner Writel Dollars)	Description		A
5120		272		The state of the s	5000	4000	1	4140	4120	Cartination in a spiritual same	4000	3000	3	2000	0087	2000	2600	2660	2540	2000	UESC	7070) i	2610		2500	2070	2570	2560	2550	2540	2530	2520	2510			2400		2490	2410		2300	2369	2368	ļ		2366	2365	2364	2363		2362	2361	2330	2320	2310		#	Funct		ω
																																																										Salaries		(100)	റ
						A Life Party on Spring)			The state of the second control of the second secon		A control of the cont		200,261	The state of the s		•	Commence of the second		The same and the same of the s	TOWARD AND AND AND AND AND AND AND AND AND AN		The second secon			22,701	460 460		42.802		99,670	Complete the major of the state	20,327			to commence of the state of the	4.539			4,539		9,299	A CONTRACTOR OF THE CONTRACTOR		THE RESERVE AND THE PERSON OF						And the second of the second o		TOTAL CONTRACTOR AND A STATE OF THE STATE OF		9,299			Benefits	Employee	(200)	C
																																																										Services	Purchased	(300)	Π
																																																										Materials	Supplies &	(400)	
																																																										Capital Outray	Carlo Carlo	(500)	G
The second of the second second of the secon	Commenced added to the party of																																																									Onlei Objecto	Othor Objects	(600)	17
																																																										Equipment	Non-Capitalized	(700)	
																																																										Benefits	Termination	(800)	
						And the property of the commence of the party of the part	0					And the second s		200,201	200 284	0			7.00 m	0	0	6		0		Average of the contract of the	162.799	0	42,802	0	0/9/65		720,02	2000		And the second s	4,539	0		4,539		2576	0 300	> 0	Company Average and Average Average Average Average and Average Average and Av		O Service and and an annual an ann	0	0		0		0	0	9,299	0		i d	T 0#3	(900)	,
0						Application of the Control of the Co				The state of the s		The first section of the first	0		estra esta esta esta esta esta esta esta est	0						0		0		And the second second second second	159,430		41,500		12.78		20,02		SETTING THE SET AND SERVICE STATES AND SET AND		4,750			4,750		STATE OF STATES	10 405				CONTRACTOR AND		The second secon		0		0		The second second second	0		900	Rindoret		

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291	289 290	288	287	286	285	284	ю		
60 - CAPITAL PROJECTS (CP)	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Total Disbursements/Expenditures	PROVISION FOR CONTINGENCIES (MR/SS)	rest	Other (Describe & Itemize)	State Aid Anticipation Certificates	(Enter Whole Dollars)	Doorwing	Α
			6000	5000	5150	5140	Funct #		В
							Salaries	(100)	C
		467,013					Employee Benefits	(200)	D
		ω					Purchased Services	(300)	m
							Supplies & Materials	(400)	71
							Capital Outlay	(500)	G
		0		0			Capital Outlay Other Objects	(600)	エ
				С			ts Non-Capitalized Equipment	(700)	
	Action to the state of the stat						Termination Benefits	(800)	١
	(1,854	467,013		0	0	0	Total	(900)	_
		46/,/10				0 0	Budget		

		C	<	•	٣	-	c	-	-	ľ		L
_			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	(Enter Whole Dollars)	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
784	State Aid Anticipation Certificates	5140		i ci						-717	0	0
285	Other (Describe & Itemize)	5150									0	0
286	Total Debt Services - Interest	5000						0	M		0	0
287 PI	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
	Total Disbursements/Expenditures			467,013				0			467,013	467,275
	Excess (Deficiency) of Receipts/Revenues Over			And the state of t							/1 on/	
289 290	Disbursements/Expenditures					one consistency have now have more thank (CA) there are the case of the case o	anada para da				(1,004)	
	60 - CAPITAL PROJECTS (CP)											
- 1			And the second section of the second section is the second section of the s	Andrews Can Contact the State of States and States	The second secon	The second secon						
292	SUPPORT SERVICES (CP)	2000										
10.35	SUPPORT SERVICES - BUSINESS										14.50	15 000
1	Facilities Acquisition and Construction Services	2530				and the said of th	11,500				13,500	0,000
295	Other Support Services (Describe & Itemize)	2900									31 500	15 000 0
296	Total Support Services	2000	0	0	0	0	11,500		0	-	1,000	12,000
297 P	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	418						A CONTRACTOR OF THE PROPERTY O	.1		D	0
300	Payments for Special Education Programs	4120			And the second sections of the second			Or construction of the con			0 6	ō
3 2	Payments to In-State Govt Units (Describe & Itemize)	± ±									0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
	Total Disbursements/ Expenditures	Nage of the second	0	0	0		11,500	0	0	O O	11,500	15,000
}	Excess (Deficiency) of Receipts/Revenues Over										664.510	
3 6 7 8	Disoursements/Expenditures			Annaha Valantanaka katanaka k		aposanski pravo samoni pra pravo sa pr		the second secon	And the second s			
	70 - WORKING CASH (WC)											
30g		A Commence of the Commence of	A CONTRACTOR OF THE PROPERTY O	an and the state of the state o			A A Comment of the contract of	Andready to the late of the second se		And the second s		A CONTRACTOR OF THE PARTY OF TH
	80 - TORT FUND (TF)											
y C	STIDEORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self insurance Fund	2361									0	0
ა ა	Workers' Compensation or Workers' Occupation Disease Acts	2362			167.832						167,832	167,832
314	Unemployment Insurance Payments	2363		A THE STATE OF THE	AND THE PROPERTY OF THE PROPER					THE TAXABLE STATE OF THE PARTY OF THE LAW OF THE PARTY OF	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364		300000000000000000000000000000000000000					Andrea of the state of the stat	A THE RESIDENCE OF THE PARTY OF	0	
316	Risk Management and Claims Services Payments	2365					***************************************) (> C
317	Judgment and Settlements	2366				and the same of th		A ALL LA STATE OF THE PROPERTY				
31 8	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	236/									0	2,000
319	Reciprocal Insurance Payments	2368		And the state of t	TO SECURE AND SECURE AND	And Pigner of Annual Confession and Annual C	TOTAL DE LA CONTRACTOR	earlies IVV sammer exercises of the second second	manada da ante de la composição de la co	District of the formal desirable state of the state of th	00	n 0
320	Legal Services	2369			And the first to the control of the	11.V. 12.71.71.71.71.71.71.71.71.71.71.71.71.71.			annes (color of the color of the party) processors or announced to the first color of the		0 0	0
321	Property Insurance (Buildings & Grounds)	2371	The same part of the same of the same and th					And the second s			0	0 (
322	Vehicle Insurance (Transporation)	2372)	167 839		0	0	0	0	167,832	170,332
	lotal Support Services - Senara Managina Montana Managina	2000	ad hills of the second contract of the second	And the second s	the property of the party of th	And the first of t	to the good constant for the second constant of the second constant	A CONTRACTOR OF THE PERSON NAMED IN CONTRACTOR OF T	A CONTRACTOR OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT OF THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TR			
324	DEBT SERVICES (TF)	5000										
325	D	ָ ז ס									0	0
326		7120									0	0
170	College Letonies Liob. 1995. 1997. 1997.											

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		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
(Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
328 Other Interest or Short-Term Debt	5150						2.000			0	
diam'r.	5000						0			0	
330 PROVISIONS FOR CONTINGENCIES (TF)	6000							Y-0-4			
and the same		0	0	167,832		0	}{	0	0	167,832	170,332
										2,224	County by County of the County
90 - FIRE PREVENTION & SAFETY FUND (FP&S)	, %S)	And the second s									
235 SUPPORT SERVICES (FP&S)	2000										
336 SUPPORT SERVICES - BUSINESS											
	2530									0	
338 Operation & Maintenance of Plant Services	2540		And the second second second of \$100000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$100		manufi sa manufa na su ama una cana a su canana a Sona (1) (902	A CONTRACTOR OF THE PROPERTY O	and the second s	>	902	1,000
Total Support Services - Business	2500	0	Q	0	A CONTRACTOR OF THE PARTY OF TH	And the state of t	0)	0	708	
340 Other Support Services (Describe & Itemize)	2900						The second secon	The state of the s	>	200	4.5
341 Total Support Services 2000	2000	ingen ochermoterechtertzeitetter O		endomentic (diasetro (distribution)		ADDRESS STATES OF SECTION OF SECT			0	706	000
342 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	And the second s
	4000						A Things on the second	0			man control to the state of the
	5000										
346 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											\$ X 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
347 Tax Anticipation Warrants	5110									> 0	and the second s
348 Other Interest on Short-Term Debt (Describe & Itemize)	5150									.	The second section of the second seco
349 Total Debt Service - Interest on Short-Term Debt	5100							C			
350 DEST SERVICES - INTEREST ON LONG-TERM DEST										0	
Debt Service - Payments of Principal on Long-Term Debt 15. 15.1 (Lease/Purchase Principal Retired)	5300									0	
352 Total Debt Service	5000						A THE REAL PROPERTY OF THE PRO	0		0	0
353 PROVISION FOR CONTINGENCIES (FP&S)	6000										The state of the s
354 Total Disbursements/Expenditures			to be a second control of the second control	The second secon	•	900		0		<u> </u>	
		_	0	Territory / Santanananananananananananananananananan		and programme announce or programme from the first for	A THE SAME AND ADDRESS OF THE PARTY OF THE P	では、これでは、これでは、これでは、これでは、これでは、これでは、これでは、これ	のでは、日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	(Annual of the second s	1,000

Page 23

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009 (Detailed Schedule of Receipts and Disbursements)

37 38 37 38 39 39 41 42 43 44 45 45 46 47 48 48 48 48 48 48 48 48 48 48 48 48 48	, y	34	ಟ್ಟ	3 43	30	29	28	27	2 5	3 1	24	3 12	3 22	22	19	യ	17	6	<u>ά</u>	3	12	=	3 6	οo	-	6	L	υ 4 m)	N	<u>,</u>	
	Ending Balance June 30, 2016	Total ARRA Programs	ARRA - Other XI	ARRA - Other IX	ARRA - Other VIII	ARRA - Other VII	ARRA - Early Childhood	ARRA • Other V	ARRA - Other IV	ARRA - Other III	ARRA - Other II	Build America Bonds Interest Reimbursement	Build America Bonds Tax Credits	QSCB Tax Credits	QZAB Tax Credits	Impact Aid Construction Competitive	Impact Aid Construction Formula	ARRA - Child Nutrition Equipment Assistance	ARRA - McKenney - Vento Homeless Edination	ARRA - Title II D Technology Formula	ARRA - IDEA Part 8 Flow Through	ARRA - IDEA Part 8 Preschool	ARRA - Title I School Improvement (Section 1003g)	ARRA - Title I School Improvement (Part A)	ARRA - Title I Neglected - Private	ARRA - Title I Low Income	ARRA - General State Aid	Beginning Balance July 1, 2015	ARRA Revenue Source Code		District's Accounting Basis is CASH	Α
1. Were used	6		4880	4878	4877	4876	4875	4874	4873	4872	4871	4870	4868	4867	4866	4865	4864	4863	4862	4860	4857	4856	4855	4854	4852	4851	4850		Acct			B
used for the following non-allowable purposes: Payments of maintenance costs: Stadiums or other facilities used for athletic contests, Purchase or upgrade of vehicles: Improvements of stand-alone facilities whose purpos Financial assistance to students to attend private ele education and related services to children with dis: School modernization, renovation, or repair that is inc 2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:	0		0	2	0	0	0	0	0	0	0	> C	o G	. 0	0	0	0	0	0	0	0	0	0	0.0	0	0	0		ARRA Receipts		RECEIPTS	C
y funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Arthe following non-allowable purposes: Payments of maintenance costs: Stadiums or other facilities used for athletic contests, exhibitions or other events for which a Purchase or upgrade of vehicles: Improvements of stand-alone facilities whose purpose is not the education of children such in financial assistance to students to attend private elementary or secondary schools unless the education and related services to children with disabilities as authorized by the IDEA Act; School modernization, renovation, or repair that is inconsistent with State Law. Sove boxes are checked provide the total amount tioned costs and provide an explanation below:		0				6 P 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				About the second control of the second contr													and the contract of the contra	and the state of t	The state of the s				Salaries	(100)	A PARTITION OF THE PARTITION OF T	D
abilization Fund i rposes: r athletic contests, tiles whose purpos attend private ele o children with dis or repair that is interest the total amount lanation below:		0			TO THE REAL PROPERTY OF THE PR									The second secon	The paper of the second section of the section of the second section of the section of the second section of the			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW								141 4 1 41 41 11 11 11 11 11 11 11 11 11 11 11			Employee Benefits	Cons	VOCAT	ш
Program (SFSF) of exhibitions or oth exhibitions or oth exhibitions or other is not the educamentary or second abilities as authorizonsistent with State		0	4				The same of the sa				A 44 A 4												4			the state of the s	A the other hand the first hand the first hand to the first hand t		Purchased Services	lovel	10061	TI
General State-Aid er events for which er events for which tion of children such any schools unless zed by the IDEA Autre Law.		0	4	CHAIN THE CHAIN COMMISSION OF THE CHAIN OF T	and the Confession of the Advantage of the State of the S		1. (A)												The state of the s							And the state of t			Supplies & Materials	(Poor)	7400	G
used for the following non-allowable purposes: Payments of maintenance costs: Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public; Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings; Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act; School modernization, renovation, or repair that is inconsistent with State Law. 2. If any above boxes are checked provide an explanation below:	t y menunché and des metands and metands a	0		The state of the s																					A Company of the Comp				Capital Outlay		DISBURSEMENTS	エ
ee 5 & 4870, line: ed to the general i dministrative build to provide specia		0		And the last of the section of the s							Q		***		a de l'angle de l'anne de l'angle				And the second s					annual sal un que l'est en control IVV give pi proceso, essenties		er per un recens general part per ten de un l'est en constant de l'est en constant de l'est en constant de l'e	congruency symmetric and constructed and and an earliest fit	And the second s	Other	(now)	1	_
public;		0			The second secon			The second of th																				A sell to the first of the property of the sell of the	Non-Capitalized Equipment		(700)	J
																													Termination Benefits		(800)	×
	The second secon		0	0	0	0	5.0	0	0	0	0	0	O .	0	0	0.0	0	0	0	0	0	0	0	0	0		0		Expenditures		[900]	

56 55

53 52 5	4 4 64	3 6 6	44	43	44	40	38	37	88	3 K	႘ၟ		ယ္ မွ	3	29	27			25 4		3		21	20	6	<u></u>	6	15	4	3	2) -	3 2	3 6	00	7	6		4		2			L	Page 25
 Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building 							entriumente es é l'em état entriumentementalementement et une , per entriume tentre que elementement et le			10.1 (10.0 (SOUTH BELLEVIEW SALISTY WALLES	2004 Limited School Bonds	Identification or Name of Issue	SCHEDULE OF LONG-TERM DEBT		Total Other Short-Term Borrowing (Describe & Itemize)	OTHER SHORT-TERM BORROWING	Total GSAACs (All Funds)	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	Total T/EOs (Educational, Operations & Maintenance, Transportation Funds)	TEACHERS'/EMPLOYEES' ORDERS (T/EO)	Total TANS	Other - (Describe & Itemize)	Fire Prevention & Safety Fund	Educational Fund Operations & Maintenance Fund	TAX ANTICIPATION NOTES (TAN)		Other - (Describe & Itemize)	Fire Prevention & Safety Fund	Municipal Retirement/Social Security Fund	Legi Services - Rejurging policy	Debt Services - Working Cash	Debt Services - Construction	Operations & Maintenance Fund	Educational Fund	TAX ANTICIPATION WARRANTS (TAW)	Total CPPRT Notes	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	(Enter Whole Dollars)	Description	SCHEDULE OF SHORT-TERM DEBT	A	***
ith the amount: 4. Fire Prevent, Safety, I 5. Tort Judgment Bonds 6. Building Bonds									The state of the s				07/20/04	Date of Issue (mm/dd/yy)		A Committee of the Comm	nize)			BSAAC)	Çe Ge		and the state of t					and the contract of the contra											Š	Control of the contro	AT THE SHAPE AND A COURT OF THE SHAPE AND A SHAPE AND	3	В	
amount: Fire Prevent, Safety, Environmental and Energy Bonds Tort Judgment Bonds Building Bonds	4,245,000												4,245,000	Amount of Original Issue									0					0					Additional of the place on the property of the commence of the	And the Party of the Same of t	£		A THE STATE OF THE			Beginning 07/01/15	Outstanding		C	
al and Energy Bonds											VI.			Type of Issue *									0					0			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		The North Part of the Part of				A STATE OF THE PARTY OF THE PAR			Through 06/30/16	Issued 07/01/15		D	
7. Other 8. Other 9. Other	2,610,000										The state of the s		2,610,000	Outstanding Beginning 07/1/15	ACTION ACTION ACTION AND ACTION AND ACTION A						a gar ann Agan) (0									4			(1) Commence of the (1) E	Retired 07/01/15		E	
	to be the state of		A					the lot of the second debate of the second s			And the second state of th		3	1ssued 7/1/15 thru 6/30/16	Andrew Andrea (Angresia es en esta esta esta esta esta esta esta esta		0		0		0		A Committee of the comm	0	0	0		The state of the s	0	0	0	Contract of the		Commence of the Comment of the Comme	7.00	0		0		Ending 06/30/16	Outstanding		m	
	0										THE RESIDENCE AND A STREET OF THE PARTY OF T			Any differences described and itemized	With the Control of t				<u> _ 1</u>								3.4.5		U.T.	iii	1 1	_11,		3.5	¥i	[],;		! !		-9			6	
	240,000							of agreement and the second se					240,000	Retired 7/1/15 thru 6/30/16	COLUMN TO THE PARTY OF THE PART																													
		0	0		0		0		0	0	0.6		Annah T	End																														
	2,368,796										THE CONTRACT OF THE CONTRACT O			Provided for Payment on Long- Term Debt																									-A.V				٦	

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

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			ြ	1		J	7
٠	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	CTED REVENUE SOURCE	Ø				
ა -	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
ωľ	Cash Basis Fund Balance as of July 1, 2015		A A A A A A A A A A A A A A A A A A A	A CANADA A		Common contraction of the facilities of the contraction of the contrac	nagarage (a name of profit pro
	RECEIPTS:	THE PARTY OF THE P					
	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		30,587			
ဘ (Famings on Investments	10, 20, 40, 50 or 60-1500					TAXABLE PROPERTY AND A STATE OF THE PROPERTY O
7	Drivers' Education Fees	10-1970				Annual Control of Cont	7,735
œ	School Facility Occupation Tax Proceeds	30 or 60-1983				675,102	The state of the s
ဖ	Driver Education	10 or 20-3370					29,4/1
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	THE PROPERTY OF THE PROPERTY O					Spiller to Designation of the Spiller to Spi
1	Sale of Bonds	10, 20, 40 or 60-7200				676 100	37 206
12	Total Receipts	A CONTRACTOR OF THE PROPERTY O		30,587	0	6/5,102	37,200
13	DISBURSEMENTS:			A CONTRACT OF THE PARTY OF THE			27 200
14	Instruction	10 or 50-1000		THE THE PARTY OF THE PARTY PAR		A . 600	37,206
15	Facilities Acquisition & Construction Services	20 or 60-2530	ere d'antenoment des contrattes de la contratte de la contratt	ALI SA MANIETO A PRINTED WATER	A CONTRACTOR OF THE CONTRACTOR	non-	
16	Tort Immunity Services	10, 20, 40-2360-2370	erene en la maria de la frança de la maria de				
, 1	DEBT SERVICE	30 F300				119 968	
α	Debt Services - Payments of Principal on Long-Term Debt	30 F300				240.000	
19	(Lease/Purchase Principal Retired)	00 1100				POSTERO AND REPORT OF THE STATE	
22 6	Total Debt Services	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~				359,968	
3	Other Disbursements (Describe & Itemize on tab "Itemization 32")	1					
23	Total Disbursements	***************************************	0	0	0	371,468	37,206
24		LINEANY NORTH (ANY PORTING COMMON ORTHON AND ANY AND ANY AND AND ANY AND ANY AND ANY AND ANY AND ANY AND ANY A		30,587	C	00,004	Constitution of the second second second
25		714	сд надара үн үнинимический компониции учеты байын жана	AND THE PROPERTY OF THE PROPER		200	A STATE OF THE SECOND CONTRACTOR OF THE SECOND
26		730	0	30,587	O	303,634	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES.	(s) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	үүлүү ошом Учиномуна ошоод байсанда байса байсанда байсанда байса байсанда байсанда байсанда байса байса байса байса бай				
28	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	e pursuant to 745 ILCS 10/9-10	37				
32				,i <u>1</u>			
34 34 34	Using the following categories, had an other for minimumly experimence in included in line 30 above. Include the total dollar amount for each category.		en benegation of the conjust of medium on months and orthogonal conference of the co	1			
35	П						
36	1	-decade the state of the continuous states of the continuous states of the states of t	A THE RESIDENCE AND A STREET OF THE PROPERTY O	1			
37		ARMANANANANANANANANANANANANANANANANANANA					
<u>چ</u>	1	***************************************	A A A A A A A A A A A A A A A A A A A				
39		essament for the AMA PARTICULAR A common annum ann					
<u></u>	1	A STANKA MANAGAMA A LAS ANTANA A STANKA		1.			
4	Educational, inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	tion and/or Reduction					
42		ŶĠŶŶŊĸŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶŶ	11 (common communication de la communication d	.1			
43	1	ра при постава на биророму при поставания поставания поставания поставания поставания поставания поставания по		_ 1			
4	FINC	ALLERA MARKET PROPERTY AND THE PROPERTY OF THE			•		ideal from the learning
46	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 other than the Tort immunity Fund (80) during the fiscal year as a result of existing (restricted) fund other than the Tort immunity Fund (80).	ires have been reported in any: ນປd include interest earnings or	fund other than the Tor tly from these restricte	rt Immunity Fund (80) du d tort immunity monies a	ring the fiscal year as a and only if reported in a	result of existing (restri fund other than Tort Im	ncted) fund balances imunity Fund (80).
ģ ļ	.						

	Α	В	c	ם	П	П	G	I	_	ل	L	
	Schedule of Capital Outlay and Depreciation	Depr	eciation			•						
ν	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Dep ≥ep	Add: Depreciation Allowable 2015-2016	Add: Less: reciation Depreciation lowable Deletions 15-2016 2015-2016	/pro-manuscomo (m. 1501)
	Works of Art & Historical Treasures	210	Communication and Consolidate Abundance (C) (2015) and 14 page (MARA MARIN)	ALL AND THE PROPERTY OF THE PR	V TO THE PARTY OF	0						
4	Land	220						a hair ann an t-				
ი	Non-Depreciable Land	221	218,267		A	218,267						
6	Depreciable Land	222				0	55	Sanja terpepara teraminana faliminahahatandan da kalanda denlanda denlanda	romenteeve		Leaves to be described to the state of the s	
7	Buildings	230					Z-00-7-					
8	Permanent Buildings	231	21,279,165			21,279,165	50	9,871,967		425,583	425,583	425,583 10,297,550
Θ	Temporary Buildings	232			Commence of the commence of th	0	20			WATER BANKS OF THE PROPERTY OF	vanamentekskiljekskiljekskiljekskiljekskiljekskiljekskiljekskiljekskalanssananssanansismanismanismanismanisman	0
10	Improvements Other than Buildings (Infrastructure)	240	3,526,348	35,737	Takana da kana	3,562,085	20	1,008,430		177,139	177,139	177,139 1,185,569
<u> </u>	Capitalized Equipment	250					Outcom.					And the second s
12	10 Yr Schedule	251	3,761,485	112,595		3,874,080	3	3,473,746	i i	72,751	72,751	3,
3	5 Yr Schedule	252	109,784	manufacture de la company de l	ACCUPATION AND ACCUPATION ACCUPATION AND ACCUPATION ACCUPATION ACCUPATION ACCUPATION AND ACCUPATION ACCUP	109,784	ហ	105,557		2,067	2,067	107,62
4	3 Yr Schedule	253			A CONTRACTOR OF THE PROPERTY O	0	ω		*			
15	Construction in Progress	260				0	1					
16	Total Capital Assets	200	28,895,049	148,332	0	29,043,381		14,459,700		677,540	677,540 0	And in the control of
17	Non-Capitalized Equipment	700			oles (ATO)	0	5		T	0	O CONTRACTOR OF THE PROPERTY O	
∞	Admirable Department	~							2270024	677,540	677,540	677,540

<u>7.886,01</u>	Estimated OEPP (Line 76 divided by Line 77)			
5.748,1	ral State Ald Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12	the Gene	mon AGA oM e	
86,640,81	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)			
8 211,20	Total Deductions for OEPP Computation (Sum of Lines 18 - 73)			
WATER TO THE PARTY OF THE PARTY	Total Payments to Olher Govt Units	000Þ	Expenditures 15-22, L278, Col K	MR/SS
	Community Services	3000	Expenditures 15-22, L274, Col K	WK/SS
	Summer School Programs	1300	Expenditures 15-22, L215, Col K Expenditures 15-22, L218, Col K	MR/SS
	Remedial and Supelpernential programs - Pre-K Authrochtining baciestion Programs	1275	Expenditures 15-22, L214, Col K	WR/SS
	Special Education Programs - Pre-K	1225	Expenditures 15-22, L212, Col K	WR/SS
	Pre-K Programs	1152	Expenditures 15-22, L210, Col K	WK/SS
Market Committee of the	Non-Capitalized Equipment	-	Expenditures 15-22, L204, Col i	ят
	Capital Outlay	-	Expenditures 15-22, L204, Col G	ят ят
	Total Payments to Other Govt Units Debt Service - Payments of Principal on Long-Term Debt	9300 4000	Expenditures 15-22, L190, Col K Expenditures 15-22, L200, Col K	AT.
	Tetal Box control of Office Court I bile	3000	Expenditures 15-22, L179, Col K - (G+I)	ЯТ
240,00	Debt Service - Payments of Principal on Long-Term Debt	9300	Expenditures 15-22, L164, Col K	SO
	Payments to Other Dist & Govt Units	4000	Expenditures 15-22, L154, Col K	SO
	Non-Capitalized Equipment	-	Expenditures 15-22, L150, Col I	M&O M&O
24,23	Capital Outlay	- 4000	Expenditures 15-22, L138, Col K Expenditures 15-22, L150, Col G	M&O M&O
	Community Services Total Payments to Other Govt Units	3000	Expenditures 15-22, L130, Col K - (G+I)	M&O
- I AMERICAN TOP OF THE STREET	Non-Capitalized Equipment	-	Expenditures 15-22, L114, Col1	ED
115,596	Capital Outlay	-	Expenditures 15-22, L114, Col G	ED
75,870	Total Payments to Other Govt Units	4000	Expenditures 15-22, L102, Col K	ED
06,78	Community Services	3000	Expenditures 15-22, L32, Col K Expenditures 15-22, L75, Col K - (G+I)	ED ED
)	Bilingual Programs - Private Tuition Filingual Propilonal Ed Progms - Private Tuition	1921	Expenditures 15-22, L31, Col K Expenditures 15-22, L31, Col K	G3
)	Gifted Programs - Private Tuition	1920	Expenditures 15-22, L30, Col K	ED
)	Summer School Programs - Private Tultion	1919	Expenditures 15-22, L29, Col K	ED
)	Interacholastic Programs - Private Tuition	8161	Expenditures 15-22, L28, Col K	ED
)	CTE Programs - Private Tuition	1917	Expenditures 15-22, L27, Col K	ED
)	Achter and Francisco Programs - Private Tuition	9161	Expenditures 15-22, L26, Col K Expenditures 15-22, L26, Col K	ED ED
)	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pr-3-7 - Private Tuition	4191 2191	Expenditures 15-22, L24, Col K	ED
)	Special Education Programs Pre-K - Tuition	£161	Expenditures 15-22, L23, Col K	ED
)	Special Education Programs K-12 - Private Tuition	1912	Expenditures 15-22, L22, Col K	ED
)	Regular K-12 Programs - Private Tuition	1161	Expenditures 15-22, L21, Col K	ED
)	noihiuT alsvirg - emstgorg X-eng	1810	Expenditures 15-22, L20, Col K	ED ED
)	Adult/Continuing Education Programs Summer School Programs	1300	Expenditures \$5-22, L15, Col K - (G+t) Expenditures \$5-22, L15, Col K - (G+t)	ED C
<u></u>	Remedial and Supplemental Programs Pre-X	1275	Expenditures 15-22, L11, Col K - (G+I)	ΕD
0	Special Education Programs Pre-K	1225	Expenditures 15-22, L9, Col K - (G+I)	d∋
)	Pre-K Programs	1125	Expenditures 15-22, L7, Col K - (G+I)	ED
0	Federal - Adult Education	0184	Revenues 9-14, L229, Col D	O&M
0	Fed - Spec Education - Preschool Discretionary	9097	Revenues 9-14, L218, Col D,F Revenues 9-14, L219, Col D,F	ят-мао ят-мао
0	Adulf Ed - Ofher (Describe & Itemize) Fed - Spec Education - Preschoof Flow-Through	9488 3488	Revenues 9-14, L149, Col D & F	AT-M&O
0	Adult Ed (from ICCB)	3410	Revenues 9-14, L148, Col D	O&M
0	Adult - Transp Fees from Other Sources (Out of State)	1484	Revenues 9-14, L62, Col F	ЯТ
0	Adult - Transp Fees from Other Sources (in State)	63 <u>4</u> 1	Revenues 9-14, L61, Col F	ят
0	Adult - Transp Fees from Other Districts (in State)	1452	Revenues 9-14, L60, Col F	ят ят
0	Adult - Transp Fees from Pupils or Parents (in State)	1971 1995	Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	AT aT
0	OTE - Transp Fees from Other Districts (in State) Special Ed - Transp Fees from Other Districts (in State)	1432	Revenues 9-14, L52, Col F	7R 2T
0	Summer Sch - Transp, Fees from Other Sources (Out of State)	1424	Revenues 9-14, L50 Col F	ят
)	Summer Sch - Transp. Fees from Other Sources (In State)	1423	Revenues 9-14, L49, Col F	न्न
)	Summer Sch - Transp. Fees from Other Districts (In State)	1422	Revenues 9-14, L48, Col F	7.7 TR
	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421	Revenues 9-14, L47, Col F	A1 A1
61,1 8	Regular - Transp Fees from Other Districts (In State)	1412	Revenues 9-14, L43, Coi F	ят
	אבב זע זחב מבטעבאת היזג רתעטתאוווי	∀ЭГТАА₩	R DISBUTSEMENTS/EXPENDITURES NOT	TESS RECEIPTS/REVENUES O
	MAGOOGIE AND GARDON TOT BUT			
\$ 16,554,58	Total Expenditures			
8,781	Total Expenditures		Expenditures 15-22, L331	TORT
10,734	Total Expenditures		Expenditures 15-22, L204 Expenditures 15-22, L288	TR MR/SS
78,470	Total Expenditures forb Expenditures		Expenditures 15-22, L168 Expenditures 15-22, L204	SO
360,46	Total Expenditures		Expenditures 15-22, L150	M-8C
87,018,41 \$ 18,612,61	Total Expenditures		Expenditures 15-22, L114	ŒD
		771112		EXPENDITURES:
	RATING EXPENSE PER PUPIL	140		
			Sheef, Row	Fund
<u>inuomA</u>	ACCOUNT NO - TITLE		wog teed?	Find
	ie is completed for school distincts only.	ns scyedi	\overline{I}	
	SER CRPITA TUTTION CHARGE (PCTC) COMPUTATIONS (2015-2016)			
	10144 State Alega Sellistan in and Double (streets in a sellistic) j	В	A

	pe csicnisted by ISBE	liw sinuoi	ange based on the data provided. The final am	* The total OEPP/PCTC may ch
	Total Estimated PCTC (Line 178 divided by Line 179)			ŀ
8.748,† 1.872,8 \$	re GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))	្ស (សេរា ព្	AGA ritnoM 6	
70,118,21	Total Allowance for PCTC Computation (Line 178 minus Line 177)			[
PS'778	Total Depreciation Allowance (from page 27, Col 1)			[
15,133,63	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)			
78'606'E \$	Total Deductions for PCTC Computation Line 83 through Line 173			
31'b	Other Restricted Revenue from Federal Sources (Describe & Itemize)	6661	Revenues 9-14, L272, Col C,D,F,G	ED-O&M-TR-MR/SS
7,501	Medicald Matching Funds - Fee-for-Service Program	4885	Revenues 9-14, L271, Col C,D,F,G	ED-O&M-TR-MR/SS
96,88	Medicaid Matching Funds - Adminisheathve Outreach	166₽	Revenues 9-14, L270, Col C,D,F,G	ED-O&M-TR-MR/SS
	Federal Charter Schoots	0965	Revenues 9-14, L269, Col C,D,F,G	ED-O&M-TR-MR/SS
9,221	Title II - Teacher Quality	4835	Revenues 9-14, L268, Col C,D,F,G	ED-O&M-TR-MR/SS
	Title (I - Eisenhower Professional Development Formula	4830	Revenues 9-14, L267, Col C,D,F,G	ED-O&M-TR-MR/SS
	McKlnney Education for Homeless Children	4920	Revenues 9-14, L266, Col C,D,F,G	ED-O&M-TR-MR/SS
	Leam & Serve America	0167	Revenues 9-14, L265, Cot C,F,G	ED-TR-MR/SS
	Title III - Language Inst Program - Limited Eng (LIPLEP)	4809	Revenues 9-14, L264, Col C,F,G	88\RM-AT-D∃
	Title III - Immigrant Education Program (IEP)	9067	Revenues 9-14, L263, Col C,F,G	ED-TR-MR/SS
	Advanced Placement Fee/International Baccalaureate	7067	Revenues 9-14, L262, Col C,D,G	ED'O&M,MR/SS
	Race to the Top-Preschool Expansion Grant	4902	Revenues 9-14, L261, Col C-G,J	FD-O&M-DS-TR-MR/SS-Tork
	Race to the Top	1064	Revenues 9-14, L260, Col C	eo
	Total ARRA Program Adjustments	4800	Revenue Adjustments (C231 thru J258)	ED-O8M-DS-TR-MR/SS-Tork
	Total CTE - Perkins	0027	Revenues 9-14, L228, Col C,D,G	ED-O&M-MB\SS
	Fed - Spec Education - IDEA - Other (Describe & Itemize)	6691	Revenues 9-14, L223, Coi C,D,F,G	ED-O&M-TR-MR/SS
	Fed - Spec Education - IDEA - Discretionary	4630	Revenues 9-14, L222, Col C,D,F,G	ED-O&M-TR-MR/SS
	Fed - Spec Education - IDEA - Room & Board	4625	Revenues 9-14, 1-221, Col C,D,F,G	ED-O&M-TR-MR/SS
- Indian	Fed - Spec Education - IDEA - Flow Through	029h	Revenues 9-14, L220, Col C,D,F,G	ED-O&M-TR-MR/SS
10,22A	VI ethit istot dnitord t wold - A3OI - noterwas 2002 - ba3	-	Revenues 9-14, L216, Col C,D,F,G	ED-O&M-TR-MR/SS
		-	Revenues 9-14, L211, Col C,D,F,G	ED-O&M-TR-MR/SS
2,971,1	Total Title I	_	Revenues 9-14, LZ01, Col C,G	ED-WK/SS
9'819	Total Food Service	-		ED-ORW-1K-WK/SS
Z'11	V eliT listoT	-	Revenues 9-14, L191, Col C,D,F,G	
	Total Restricted Grants-In-Aid Received Directly from Federal Govf	-	Revenues 9-14, L184, Col C,D,F,G	ED-O8M-TR-MR/SS
	Head Start (Subtract)	4042	Revenues 9-14, L180, Col C	ED
76'LÞ	Other Restricted Revenue from State Sources	3888	Revenues 9-14, L171, Col C-G,J	ED-O&M-DS-TR-MR/SS-Tort
	School Infrastructure - Maintenance Projects	3925	Revenues 9-14, L170, Col D	M&O
	State Charter Schools	3812	Revenues 9-14, L167, Col C,F	RT-03
	Technology - Technology for Success	3780	Revenues 9-14, L166, Col C,D,E,F,G	ED-O&M-DS-TR-MR/SS
	School Safety & Educational Improvement Block Grant	3775	Revenues 9-14, L165, Col C,D,E,F,G	ED-O&M-DS-TR-MR/SS
	Chicago Educational Services Block Grant	3767	Revenues 9-14, L164, Col C,D,F,G	ED-O&M-TR-MR/SS
	Chicago General Education Block Grant	9976	Revenues 9-14, L163, Col C,D,F,G	ED-O&M-TR-MR/SS
	Continued Reading Improvement Block Grant (2% Set Aside)	3726	Revenues 9-14, L162, Col C,F,G	ED-TR-MR/SS
	Continued Reading Improvement Block Grant	3725	Revenues 9-14, L161, Col C,F,G	ED-TR-MR/SS
	Reading Improvement Block Grant - Reading Recovery	3720	Revenues 9-14, L160, Col C,F,G	ED-TR-MR/SS
	Reading Improvement Block Grant - Reading Recovery	3715	Revenues 9-14, L159, Col C,F,G	ED-TR-MR/SS
source - Control		3698	Revenues 9-14, L157, Col C,F,G	ED-TR-MR/SS
	Scientific Literacy Scientific Literacy	3098	Revenues 9-14, L156, Col C,D,F,G	ED-O&M-TR-MR/SS
)			Revenues 9-14, L155, Col C	ED (ED
	Fearning Improvement - Change Grants	3610	Revenues 9-14, L154, Col C,D,F,G	ED-O&M-TR-MR/SS
Z£,07 <i>4</i>	notiseportation listo	3200	Revenues 9-14, L147,Col C,D	ED-OWN TO MD/CC
₹ ₽ ,62	Driver Education	3370		ED-O8M-MR/SS
	School Breakfast Initiative	3365	Revenues 9-14, L146, Col C,D,G	
19'₺	State Free Lunch & Breakfast	9360	Revenues 9-14, L145, Col C	
	b∃ isugniti BilotoT	3300	Revenues 9-14, L.144, Col C,G	ED-WK\22
86'L	Total Career and Technical Education	3200	Revenues 9-14, L140, Col C,D,G	ED-O&M-MR/SS
11,199	Total Special Education	3100	Revenues 9-14, L131, Col C.D.F	ED-O&M-TR
	Other Local Fees (Describe & Ilemize)	1893	Revenues 9-14, L106, Coi C	ED
	Payment from Other Districts	1661	Revenues 9-14, L 104, Col C,D,E,F,G	ED-O&M-DS-TR-MR/SS
	Services Provided Other Districts	1940	Revenues 9-14, 198, Col C.D.F	ED-O&M-TR
18,8	Rentals	1910	Revenues 9-14, L95, Col C,D	ED-O8M
	Other (Describe & Itemize)	1890	Revenues 9-14, L92, Col C	€D
	Sales - Other (Describe & Itemize)	6281	Revenues 9-14, L91, Col C	CD C
	Sales - Regular Textbooks	1821	Revenues 9-14, L88, Col C	ED
	Rentals - Other (Describe & Itemize)	1819	Revenues 9-14, L87, Col C	ED
	Rentals - Regular Textbooks Pentals - Other (Pescribe & Hemize)	181	Revenues 9-14, L84, Col C	ED
35'9	· · - · -		Revenues 9-14, L82, Col C,D	ED-O8M
6,78	Total District/School Activity Income	9071	Revenues 9-14, L75, Col C	ED ON ED
7,02	Total Food Service	1600		
	Special Ed - Transp Fees from Other Sources (Out of State)	ttti	Revenues 9-14, L58, Col F	ЯT
	Special Ed - Transp Fees from Other Sources (In State)	1443	Revenues 9-14, L57, Col F	ЯТ
	Special Ed - Transp Fees from Pupils or Parents (in State)	1441	Revenues 9-14, L55, Col F	ят
	CTE - Transp Fees from Other Sources (Out of State)	1434	Revenues 9-14, L54, Col F	ят
	CTE - Transp Fees from Other Sources (in State)	1433	Revenues 9-14, L53, Col F	ят
	CTE - Transp Fees from Pupils or Parents (In State)	1431	Revenues 9-14, L51, Col F	ят
	Regular Transp Fees from Other Sources (Out of State)	9171	Revenues 9-14, L46, Col F	9TR
TO THE PARTY OF TH	Regular - Transp Fees from Co-curricular Activities (in State)	1412	Revenues 9-14, L45, Col F	ят
	Regular - Transp Fees from Other Sources (in State)	1413	Revenues 9-14, L44, Col F	ЯТ
	Regular - Transp Fees from Pupils or Parents (In State)	1411	Revenues 9-14, L42, Col F	ят
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ESTIMATED INDIRECT COST DATA

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 | Information Services | Plan, Rsrch, Dvlp, Eval. Srv. | Direction of Central Spt. Srv. | Central: | Internal Services | Food Services
 | Opel, a Maill, Flair Selvices
Advisor Advisor Selvices
Publi Transportation | FISCAL SERVICES | Direction of Business Spt. Srv. | Business: | | General Admin. | Instructional Staff | PUPII
 | Support Services: | TETTIC TOO. | | Estimated Indirect Cost Rate for Federal Programs | SECTION II | Data Processing Services (1-2660) and (5-2660) | Staff Services (1-2640) and (5-2640) | Internal Services (1-2570) and (5-2570)
 | Value of Commodities Received for Fiscal Year 2016 (<i>Include the value of commodities when determining if a Single</i>
Audit is required) | Food Services (1-2560) Must be less than (P16, Col E-F, L62) | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | Fiscal Services (1-2520) and (5-2520) | Direction of Business Support Services (1-2510) and (5-2510) | Support Services - Direct Costs (1-2000) and (5-2000) | 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 fron 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. | (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.) | Financial Data To Assist Indirect Cost Rate Determination | | ESTIMATED INDIRECT COST RATE DATA | |
· · · · · · · · · · · · · · · · · · ·			is the sale is the second control of the control of the Addition of the second of the control of	THE THE CONTRACT OF THE CONTRA	3000	2900	2660	2640	2630	2620	2610		2570	2560	2550	2540	2510		2400	2300	2200	2100	4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	1000	Function	The state of the s			on (2), y a gray design dest constant est constant est de constant (126 al 2016 de 2016)		of commodities when det	AN AN AN AN AN AND AND AN AND AN AND AN AN AND AN AND AN AND AN AND AN AND AN ANALOGY.		man de de la francisca de la composição de			1, enter the disbursemen yees within each function t received funding for a T sons whose salaries are o	nd in the "Expenditures				
	Total Direct Costs:	Total Indirect Costs:	Restricted	140,590			3,810		and the control designation of the following makes the control to the form that the control designation of the control designatio	Contract Administration and the Contract Administration of the			0	And the Andrews of the present on the contract conduct to all deletes and the second of the contract of the co	es que destrue de destrue de destrue de destrue cardo en dAVAS d'S d'VASAS AS capables en S	And had a marrial through for a fact of the fact that the	136 780	9	der eine versche der eine Versche der der der der der der der der der de				A COLOR OF THE COL	TO THE WAY WE WINDOWS AND WAY AND ADDRESS OF THE WAY AND ADDRESS OF	Restricted Program Indirect Costs Dire			ar approx	ACC CO. Co	A first advantament of comments of which and advantadors being fore generalized and advantage of the second of the	ermining if a single	Annaharan manara a a a a a a a a a a a a a a a a a		e manifes the allers of the fill of the file of the file of the file of the file of the fill of the fill of the file of the fill of the fi		The state of the s	nts/expenditures include n that work with specific litle I clerk, all other sala classified as direct costs	15-22" tab.)				
0.91%	15,515,205	140,590	Rate	15,515,205	57,301	215	0	0	300	0	0	hazanarin restrum VP-nEt der en expensenonnementen en enteranten v. n. in Tim. NET DET VIA. de		337,690	682,823	1.391.619	0	0	483,845	701,225	231,432	686,225		10,942,530	Program Direct Costs				eneral en eneral en eneral en	MARKAYAYAAR VYA MAAYA AAMAAYY	89,647	318,015	Account measurement to be and to the state of the state o	ALTERNATURE TO THE PROPERTY OF A PROPERTY AND A PROPERTY ASSESSMENT ASSESSMEN	AND THE REAL PROPERTY OF THE P		d within the following functifederal grant programs in rises for Title I clerks perforn the function listed.					
11	Total Direct Costs:	Total Indirect costs:	Unrestricted Rate	1,532,209	The state of the s	A to the continue to the continue of the first of the first of the continue of	3,810	A NEED CONTRACTOR OF THE PARTY	makanin manaketa ya mundakababababababababababababababababababa	And the second of the second o	Annual political (Chicago) communication and behaviorable to prepare the present formation of the communication of	to from the design of the control of the state of the sta			W. Fry materials and an American of the stages of the stages of the stages of the stage of the s	1,391,619	136.780)	personant of Committee of Commi	The state of the s		The state of the s	negaring negaring propriets of the first of the confidence of the	garage di adia di adamining de denomina de promision de la CATA (CATA (CATA) (CATA (CATA) (CATA (CATA) (CATA (CATA) (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA) (CATA (CATA) (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA) (CATA (CATA) (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA) (CATA (CATA) (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA (CATA) (CATA (CA	Unrestricted Program Indirect Costs Direc			AND THE PARTY AN									following functions charged directly to and reimbursed from it programs in the same capacity as those charged to and I clerks performing like duties in that function must be ion listed.	The second conserve on the second conservation of the second conservation o		A MARIE AND A MARI		
10.85%	14,123,586	1,532,209		14,123,586	57,301	215		2.14.12 mps 499 mm m m m m m m m m m m m m m m m m	300	And a separation of the separa		(C), in the desirable representative representative (see) (C) and the desirable representative (see) and	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	337,690	682,823	es ferman en 17 mais son manden de meson manuello, manuello de montre de meson de meson de meson de meson de m			483,845	701,225	231,432	686,225	And the second s	10,942,530	Program Direct Costs			manners of the second second second records to the second									nd reimbursed from e charged to and ction must be	A contract of the contract of		NATURE AND STREET AND		

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

CONTROL OF THE PROPERTY OF THE	and health for the fight for the form of the first first from the form of the first from the fir					
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET				School District Name:	Frankfort Community Unit School District	y Unit School Distric
(Section 17-1.5 of the School Code)				RCDT Number:	21-028-1680-26	
	Actual I	Actual Expenditures, Fiscal Year 2016	ır 2016	Budgetec	Budgeted Expenditures, Fiscal Year 2017	ar 2017
	(10)	(20)		(10)	(20)	
Description Funct.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
Executive Administration Services	242,050		242,050	246,274		246,274
Special Area Administration Services 2330	0					0
Other Support Services - School Administration 2490				The contract of the contract o		0
4. Direction of Business Support Services 2510	0	0	O	de fer y a plan pla sommanda pomonimono con monto de coma de fer en materia (TAS, de la TASS) d'AS.	ger spanisk om nårskind haddelt og tid stakstad skip mår at kallistat kallist i 17 felle 2000 kallist. I 18 september – I 18 september 18 februarie	0
5. Internal Services 2570	0					0
6. Direction of Central Support Services 2610	0		0	AND INVESTMENT OF THE PROPERTY		0
Deduct - Early Retirement or other pension obligations required by state law and included above			0			0
8. Totals	242,050	0	242,050	246,274	0	246,274
Percent Increase (Decrease) for FY2017 (Budgeted) over 9. FY2016 (Actual)						2%
	The state of the s					

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2016" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2016. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2017" agree with the amounts on the budget adopted by the Board of Education.

Gregory Goins Contact Name	Signature of Superintendent
618-937-2421 Contact Telephone Number	Date

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

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

ьяде 33

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

1. Page 11 Line 107: Education Fund: \$74268-E-rate, SOAR revenues, Misc

2. Page 11 Line 107: O & M Fund: \$255-Reimbursements

3. Page 12 Line 171: Education Fund: \$46895 Orphanage Tuition, \$750 Other state revenue

4. Page 14 Line 272: Education Fund: \$3899 Dept of Rehab Services 5. Page 8 Line 8990: Capital Projects Fund: \$360,360-Transfer of 1% sales tax collected in prior years.

6. Page 16 Line 73; \$200 DORS salaries, \$15 Benefits 7. Page 17 Line 83; \$7.100 Student Resource Officer.

7. Page 17 Line 83: \$7,100 Student Resource Officer. 8. Page 18 Line 16: \$500 Bond Service Charge

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) current school Year (see 105 ILCS 5/20-8 for further explanation)

- 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 bonds(Describe & Itemize).
- 11 Payment towards the retirement of tease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue 10 include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
 - sholition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
 - 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
 - 8 Educational Fund (10) Computer Technology only. 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

 - 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.
 - ⁵ Requires notification to the county clerk to abale an equal amount from taxes next extended. See Section 10-22.14
 - authority to O&M through June 30, 2013
- 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
 - - ₹ Equats Line 8 minus Line 17
 - 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 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.

Reference Pages.

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				Fund Balance - June 30, 2016	Difference	Direct Expenditures	Direct Revenues	Description	DI.	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	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 FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.	J	A
				(872,322)	(120,920)	14,610,785	14,489,865	EDUCATIONAL FUND (10)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	Eguidelines and format in the benditures (line 8) by an amending, the district must ado) reflects that a "defloit redu inois State Board of Educat n plan" and narrative.	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)	В
For	adopted by the lo	submitted to ISBE	Unbalanced - a "d	250,775	35,608	273,611	309,219	OPERATIONS & MAINTENANCE FUND (20)	Y INFORMATION - Completed to generate the	he School District Budget F tount equal to or greater th pt and submit an original b	ction plan" is required as o tion (ISBE) within 30 days :	School Code, Section	С
Form 50-36 -Tab: Deficit B	adopted by the local board of education	with the FY2015 ScI t in a balanced oper	eficit reduction plan	(179,230)	(6,713)	674,874	668,161	TRANSPORTATION FUND (40)	Operating Funds On he following calculation	-orm 50-36. A plan is requant one-third (1/3) of the enudget/amended budget with the control of the enudget with the control of the control o	alculated below, then the after accepting the audit re	JMMARY INFORMATIO 17-1 (105 ILCS 5/17-1)	D
it BudgetSum Calc 20)		submitted to ISBE with the FY2015 School District Budget Form 50-35. This plan must result in a balanced operating budget within three years as	Unbalanced - a "deficit reduction plan" and narrative must be adopted and	215,192	36,642		36,642	WORKING CASH FUND (70)		ired when the operating to rding fund balance (line 10 th ISBE that provides a "do	school district is to complete sport. This may require the	N.	m
20)	(See the School District Budget	three years as	t be adopted and	(585,585)	(55,383)	15,559,270	15,503,887	TOTAL		inds listed below result)). That is, if the ending eficit reduction plan" to	te the 'denoit reduction FY2017 annual		T
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		<u>.</u>											

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) Year Ending June 30, 2016

		CPA FIRM TELEPHO 618-327-4375	ОИЕ ИЛИВЕК FAX ИЛИВЕR 618-327-4376
Nest Frankfort West Frankfort		Donald L Hoff	wew
P.O. Box 425		US TIQUA 40 3MAN	PER√ISOR
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)		Nashville E-Mail Address:	IL donhoffman@emlingcpa.com
ADMINISTARTIVE AGENT IF JOINT AGREEM	NENT (as applicable)	EBRUA DA BMAN The Broilm Broil The Broilm Broil Broil	· · · · · · · · · · · · · · · · · · ·
DISTRICT/JOINT AGREEMENT NAME Frankfort Community Unit School	I D 51-058-1680-26	CPA FIRM 9-DIGIT S	ABAMUN NOITARTSIÐBR BTAT.

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

	لتتنا
Independent Auditor's Report Title 2 CFR §200.515 (a)	X
Schedule of Expenditures of Federal Awards <u>including footnotes</u> Title 2 CFR \$200.510 (b)	X
Financial Statements including footnotes Title 2 CFR \$200.510 (a)	X
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).	Χ

- | X | Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting 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 with Requirements Applicable to each Major Program and Internal Control over Compliance Title 2 CFR \$200.515 (c)
- Schedule of Findings and Questioned Costs Title 2 CFR $\S 200.515$ (d) (1) (3)
- X Summary Schedule of Prior Year Audit Findings Title 2 CFR §200.511 (b)
- Corrective Action Plan Title 2 CFR §200.511 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- X Copy of Federal Data Collection Form Title 2 CFR \$200.512 (b)
- X Copy(ies) of Management Letter(s)

78 age 37

21-028-1680-26 Frankfort Community Unit School District #168

SINGLE AUDIT INFORMATION CHECKLIST

Including Finding number, action plan detalls, projected date of completion, name and title of contact person	-	
Chestioned Cost amonuts are broken out between programs it multiple programs are listed on the finding		
Should be based on actual amount of interest earned	-	former and
Usersioned Coats have been calculated for Inverset Earned on Excess Cash on Hand.		
Juestioned Costs are separated by project year <u>and</u> by program (and sub-project, if necessary).		
ind should be reported separately, even if both are on same program).		
separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings	34. 8	
Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).	33. 8	
inancial Statement andfor Federal Awards Findings information has been completely filled out for each finding, with finding numbers in correct formal Finding completed for <u>each</u> Significant Deficiency and for <u>each</u> Material Weakness noted in opinion letters.	32. F	
have been filled out completely and correctly (it none, mark "NA").		
Sorrect festing threshold has been entered. Title 2 CFR \$200.518		- And below and b
ll fested programs are listed.	30" \	
III Summay of Auditor Results questions have been answered.		
Audit opinions expressed in opinion letters match opinions reported in Summary.		
Y OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN	FAM	wns
http://www.if not applicable) (awaids awaids ' * ARA'' if not applicable) for in the index are listed separately from "regular" Federal awaids		-
ye of Financial Statements		
lame ot Επίθιγ		E-veroments.
Sasis of Accounting		
IOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. ncluding, but not limited to:		Г
<u>II</u> I programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.	77.	
hedicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA.	1,12	
Dbligations and Encumbrances are included where appropriate.		
TOTALS have been calculated for Federal revenue and expenditure amounts (Column fotals).		2 paper property
CFDA number: 10.582		invariant
* Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240)		J
- The two commodily programs should be reported on separate lines on the SEFA. Verify Non-Cash Commodilies amount through DoD Fresh Fruits and Vegetables on ISBE wab site: http://www.isbe.net/business.htm.		
* Department of Defense Fresh Fruits and Vegetables (District should track through year)		1
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm.		
* Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services Districts should track separately through year, no specific report available from ISBE		7
Verly Non-Cash Commodifies amount on ISBS we sale: http://www.isbe.netbusiness.htm.		
Total commodities – A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated		
* Non-Cash Commodities: Monthy Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)	. L	
he total value of non-ceah COMMODITIES has been reported on the SEFA (CFDA 10.555).	1.71	
otal CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year xceptions should result in a finding with Questioned Costs.		
otal CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.	T .b1	
such CNP project should be reported on separate line (one line per project year per program).		
This means that audited year revenues will include funds from both the prior year and current year projects.		
vior-year and Current-year Child Mutrition Programs (CMP) 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;	1 '71	[]
with discrepancies reported as Questioned Costs.	. 07	·
Wifferences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,	1.11	
Including revenue and expenditure/disbutsement amounts.	 a.	
All connent year's projects are included and reconciled to most recent FRIS report filed.		L
all prior year's projects are included and reconciled to final FRIS report amounts. Including recieptrevenue and expenditure/disbursement amounts.	≠ '6	
Correct ARRA CFDA and ISBE program numbers are listed	-	
xilərq " - A되저A" səbuləni əmen mengorY	-	· · · · · · · · · · · · · · · · · · ·
regrams funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs		
E OF EXPENDITURES OF FEDERAL AWARDS		гсн
iomplete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in effersonville, Indiana.		
hose accounts are specific cash programs, not non-cash assistance such as COMMODITIES.		1
Should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.	L 	
he total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11.	T .8	
Verify or reconcile on reconciliation worksheel.		- Journal of
ederal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.		
ederal Awards (SEFA). PARA are identified separately in SEFA rograms funded through ARA are identified separately in SEFA	Н.	haman d
Le receral revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of		
LL Single Audit forms within the AFR Excel workbook have been completed, where appropriate. For those forms that are not applicable, "MVR" or similer language has been indicated.		
ll opinion letters use the <u>most current audit language and formatting</u> as mandated in SAS 115/SAS 117 and other pronouncements.	A .S	
ianet of sudit opinion letters have been included with sudit package submitted to ISBE.	Ş `l	
<u>NOITAMROANI.</u>		
t a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.	ou s	i sidT
ing checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the s to assist in determining it appropriate information has been correctly completed within the Annual Financial Report (AFR).	volic taily	faada The fa

Frankfort Community Unit School District #168

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

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090,158,2	\$	ED SEFA FEDERAL REVENUE:	TSULQA
al (4 / 10 / 10 / 10 / 10 / 10 / 10 / 10 /	CC CC VA 78 W 12 TA 70 TH TA 90 W 14 TH		
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an hai hay dig ma aga mar an ma ma ma aga ilik aga ilih dig fali hai fig ma ma ma ma ma ma ma ma ma ilih ma ilih ma ilih ilih ilih ilih ilih ilih ilih ili	aan mid and 150 feel feel feel feel feel feel feel fee		Reason for Adjustment:
		:	Adjustments to SEFA Federal Revenues
2,621,060	***************************************	Column D	Federal Revenues
	•		Total Current Year Federal Revenues Rep
2,621,060	\$		ADJUSTED AFR FEDERAL REVENUES
· And Call along the fine and was now says for your first with the 1th that the long out and was and			માં આ એ એક સામ જ જ જ જ જ જ જ જ જ જ જ જ જ જ જ જ જ જ જ
gan gan gan gan and dali dali dali dali dali dali dali dal			
ر کا	\$10, 110, 100, 100, 100, 100, 100, 100,		
₽ 27,72	\$		Reason for Adjustment: PerkinsCTE reported in Activity Funds
		E AMOUNTS:	UNSTMENTS ТО РГЯ ГЕDERAL REVENU
2,583,336	er saagen semme se it die de se Cultimaterie werd en verste van verste v		SEUNEAL REDERAL REVENUES:
(617,201)	vaddis joga, gom 17 massamanna europe seriolis A fai Ba	See4 finocoA	Less: Medicaid Fee-for-Service Revenues 9-14, Line 271
ZÞ9'68	yyayengayyanan adalasisidd deilistelddol yyyayenga		Indirect Cost Info 30, Line 11
	es anno ann a dh'i dh'airin a le bhail ann an t-airin ann an ann an t-airin ann an t-airin an t-airin an t-air	Account 2200	Revenues 9-14, Line 112 Value of Commodities
804,868,408	\$	Account 4000	Account Summary 7-8, Line 7 Flow-through Federal Revenues
			TOTAL FEDERAL REVENUE IN AFR

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2016

	-	930 D.A.A.	Daninte/	Ontoninos	Evnanditure/D	Expenditure/Disbursements*			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year Ye	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	7/1/15-6/30/16	Encumb.	Status	
Major Program Designation	A	(B)	(C)	(D)	(E)	F	(G)	3	(9
U.S. Department of Education		JAN SERVICE	orania de la companya					procession of a ship (AASIII) and AASIII and	
Flow Through Illinois State Board of Education		TO THE PARTY OF TH		Commence of the Commence of th			ANNUAL PROPERTY OF THE PARTY OF	Allendarian and the second and the s	**************************************
Title VI-Rural Incentive	namen Laboratori			A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP					- A THE ACCOUNTS AND A CONTINUE OF THE ACCOUNTS AND A CONTINUE
2015	84.358B	15-4107	24,235	8,231	24,676	7,790	THE STATE OF THE S	32,466	32,466
2016	84.358B	0		3,522		4,603		4,603	36,137
		andre Andrea (Andrea (24,235	11,753	24,676	12,393	Ö		
Title i-Low Income(M)		vanovenanista, mendelektivi kirkisti kirkisti kirkisti kantanan varipunda kantanan varipunda kantanan varipunda	Annual Company of Marie Company of Annual Compan		A CONTRACTOR OF THE PROPERTY O			A THE THE PARTY OF	Programmy of the Control of the Cont
2015	84.010A	15-4300	531,441	171,935	591,896	111,480	ALAN CONTRACTOR OF THE PARTY OF	703,376	776,311
2016	84.010A	16-4300		1,004,351		1,035,561	64,520	1,100,081	1,122,462
			531,441	1,176,286	591,896	1,147,041	64,520		
Special Education Preschool		allern over the control	naman okralikaki A. Makipa bery proprieta proprieta produce annama na kalikaki kalikaki kalikaki kalikaki kali	And the state of t		- Community Avidabita MANIARA (AVIDA (AVITATIO) (AVITATIO) (AVITATIO) (AVITATION)	And delicated by the graph of the second sec	AVV. KOVISTA I A CARACTER STANSA S	CONTRACTOR OF THE PROPERTY OF
2015	84.173A	15-4600	16,113	4,781	17,574	3,320	TO ALL DE STATE OF THE STATE OF	20,894	21,902
2016	84.173A	16-4600		21,282	u sauree	25,944		25,944	26,534
		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	16,113	26,063	17,574	29,264	0		CONTRACTOR OF THE PROPERTY AND THE PROPERTY OF
		ing the second of the second o						A CONTRACTOR OF THE PROPERTY O	

 ⁽M) Program was audited as a major program as defined by Title 2 CFR §200.518.

- 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.

 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,
- 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. Title 2 CFR §200.510 (b)(2) other identifying number.
- the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in 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 still be included in part III of the data collection form.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Frankfort Community Unit School District #168 Year Ending June 30, 2016 21-028-1680-26

	-) J]]	Jinte	The state of the s	Evanaditure/D	inhimpomente4			
Federal Grantor/Bass-Through Grantor/	CFDA	(1st 8 digits)	Year Ye	Year	Year Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	7/1/15-6/30/16	Encumb.	Status	
Major Program Designation	(Α)	(B)	(C)	(D)	(E)	F	(G)	3	()
U.S. Department of Education								The state of the s	
Flow Through Illinois State Board of Education			The state of the s	Control of the second s	Appropriate the second			TO THE PARTY OF TH	
Special Education IDEA	paralle of the best of								evane accumum constante of the forest of the
2015	84.027A	15-4620	340,518	107,085	371,365	76,238	And company to the design of the state of th	447,603	654,534
2016	84.027A	16-4620		347,996		365,046	76,560	441,606	641,472
		ANNALI EL ENGLACA (A PARTE DE LA CASA DEL CASA DE LA CASA DEL CASA DE LA CASA DEL CASA DEL CASA DEL CASA DE LA CASA DEL CASA DEL CASA DEL CASA	340,518	455,081	371,365	441,284	76,560		Total Calaboration Company of the State of t
Title II-Teacher Quality		Alexanova annova e a comparte de mario de la comparte del la comparte de la comparte del la comparte de la comparte del la comparte de la comparte del la comparte		Origination and property of the angle of the state of the				vo acumos vo acumento proprio	SALAMAN AND AND AND AND AND AND AND AND AND A
2015	84.367A	15-4932	86,843	34,399	98,460	22,782	PARTY THE THE PARTY OF THE PART	121,242	183,141
2016	84.367A	16-4932		98,259		103,929	28,108	132,037	182,376
			86,843	132,658	98,460	126,711	28,108	ALBERTA DE LA RESTRICTA PER	COLUMN TO THE PROPERTY OF THE
	2-0-0-0-0	anada Adriana da karisa ka				Control of the Contro			
		The state of the s		ALL — MANONAMAN LINEAR ALAMAN TANAH	A PARTIE AND CHARGE SALES AND CHARGE AND CHA				Aliadea a aldean de la comprehensión de la com
Total Flow Through Illinois State Board of Education		NAMES OF THE PARTY	999,150	1,801,841	1,103,971	1,756,693	169,188	A COMMISSION OF THE PARTY OF TH	
						, p. (1) - (American Company (Company Company Comp

 ⁽M) Program was audited as a major program as defined by Title 2 CFR §200.518.

The accompanying notes are an integral part of this schedule.

- 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.

 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.

still be included in part III of the data collection form.

the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must 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. Title 2 CFR §200.510 (b)(2) 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 either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in

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Page 41

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2016

		ALL PROPERTY OF THE PROPERTY O						FARRICAN AND AND AND AND AND AND AND AND AND A	
The state of the s	3	(Act 9 diate)	Receipts/Revenues	Revenues	Expenditure/D	Expenditure/Disbursements	Obligations/	T 2	Budget
rederal Granton Fass-I mough Granton	: CTC3	(eargin a ser)	100	1647		714145 0130145	П () () () () () () () () () (O table	
Major Program Designation	(A)	OI COITUACE TO	(C)	(D)	(E)	Ð	G	3	3
							PN, Wildelin		
			teddinasty etallistes y retinde et pedies et es l'esperiment es es este es	SEANATARTIATION MAINTING AND THE PROPERTY OF T	DONNING COMPANY CONTROL OF THE PARTY OF THE	A Commence of the Commence of	WASHINGTON CATALOGUE AND CATAL	And the second name of the second	whateness and extractional control of the control o
Flow Through Regional Office of Education	William Committee	maraint AV LIII		- And Control				The state of the s	***************************************
Perkins CTE				(2) 44 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4	ema kad dilikada				Statement of matters in relatively in Statement in Statement of Statem
2016	84.048A	16-4745	0	37,724	G	37,724	o popular para para para para para para para p	37,724	\$
		AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	A CAMPAGA A MARAMATA A A MARAMATA PARPAGA A PA		, man war	AAA malima a 1 fo	and the second seco		NA
Total Flow Through Regional Office of Education		дейдей/ундейдей Т емариан у минимуна-измунулируунда бай	0	37,724	0	37,724	0	The state of the s	The state of the s
				THE REAL PROPERTY OF THE PROPE	CANADA PARA PARA PARA PARA PARA PARA PARA P	And Andrews Communication of Communication (Communication Communication	(). William v.		
Flow Through Illinois Comptroller					Control of the state of the sta	A CONTRACTOR OF THE PROPERTY O			The state of the s
DORS					emakurikali (de			Periodical Additional	The second contract of the second of the sec
2016		16-4999	0	4,196	0	4,196		4,196	NA
		A STATE OF THE STA					dinasis broads for		
Total Flow Through Illinois Comptroller	A CONTRACTOR OF THE CONTRACTOR		0	4,196	0	4,196	0		The same of the sa
			and the second s	And American					
		anianteridifiante chanilli MANI (MAN MENRAPO PO) (MANI PONTO)	A design of the second	er januar and er om med de orden de er de er de				ANN THE TRANSPORT OF THE PROPERTY OF THE PROPE	AND THE PROPERTY OF THE PROPER
Total U.S. Department of Education			999,150	1,843,761	1,103,971	1,798,613	169,188	Academic Aca	

 ⁽M) Program was audited as a major program as defined by Title 2 CFR §200.518.

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

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- 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. Title 2 CFR §200.510 (b)(2) other identifying number.
- the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in 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 still be included in part III of the data collection form.

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2016

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	· ····································	ISBE Project #	Receipts/Revenues	Revenues	Expenditure/Disbursements	sbursements			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	7/1/15-6/30/16	Encumb.	Status	
Major Program Designation	8	(B)	(C)	(0)	(E)	(F)	(6)	E	0
U.S. Department of Agriculture								and the second s	endictor decided to the decided and the decided of
Flow Through Illinois State Board of Education	a decisión (C) en plane		- Carrier Languages and Carrier Carrie	a de l'octobrate de l	The production of the state of			NAMES AND ADDRESS OF THE PARTY	\$
National Lunch		AND THE PROPERTY OF THE PROPER	nammannakarijish Mada isidalanda kanamanakan kanamanakan kanamanakan kanamanakan kanamanakan kanamanakan kanama	ANGOLIA ANGOLIA NAMOLIA ANGOLIA				A VARIABLE WAS ARREST AND A VARIABLE	чиничендинименняйн мадальнай жим чистем тургерг
2015	10.555	15-4210	302,851	80,689	302,851	80,689	AT A STANSON AND A STANSON AND A STANSON AND A STANSON AND A STANSON ASSOCIATION ASSOCIATI	383,540	NA
2016 (M)	10.555	16-4210		383,265		383,265		383,265	NA
		AND THE PROPERTY OF THE PROPER	302,851	463,954	302,851	463,954	0		
National Breakfast		AMAN VAIGHTANA AN THE CANADA AND AN THE CONTRACTOR AND	American Andreas (American Andreas American American Andreas Andreas Andreas Andreas Andreas Andreas Andreas A						
2015	10.553	15-4220	117,914	27,740	117,914	27,740		145,654	NA
2016(M)	10.553	16-4220		126,993		126,993		126,993	NA
			117,914	154,733	117,914	154,733	0		
									-anditAMANHARIAMVpicipaAn-isjapanaripumraa-favastibliotekisti
Commodities	10.555	16-4250	0	63,418	0	63,418	277	63,418	NA
Department of Defense-Fruits and Vegetables	10.555	16-4250	0	26,229	0	26,229		26,229	NA
		THE PROPERTY OF THE PROPERTY O				in the latest the late		ringer Australian and pro- decoration and	
Total ∪.S. Department of Agriculture			420,765	708,334	420,765	708,334	0		THE PROPERTY OF THE PROPERTY O

 ⁽M) Program was audited as a major program as defined by Title 2 CFR §200.518.

- 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.
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- 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. Title 2 CFR §200.510 (b)(2) other identifying number.
- 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 the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in still be included in part III of the data collection form.

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Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2016

Columbia MCDS (ANCTORA) W/Triple(V/A. Ipoppeas and managementate	***	169,188	2,575,912	1,524,736	2,621,060	1,419,915	THE PROPERTY OF THE PROPERTY O		Total Federal Awards
	AN INDIVIDUAL AND				Annes An	CONTRACTOR			
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			A CONTRACTOR OF THE PROPERTY O	A CONTRACTOR OF THE CONTRACTOR	THE	, CONTRACTOR CONTRACTO			
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									U.S. Department of Health and Human Services
9	(Н)	(G)	(F)	(E)	(D)	(C)	(B)	(A)	Major Program Designation
9	Status	Encumb.		7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	or Contract #3	Number ²	Program or Chistor Title and
Budget	TI B B	Oblinations	isbursements ⁴	Expenditure/Disbursements ⁴	Revenues	Receipts/Revenues	ISBE Project#		

 ⁽M) Program was audited as a major program as defined by Title 2 CFR §200.518.

- 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.

 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,
- 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. Title 2 CFR §200.510 (b)(2) other identifying number.
- 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 either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in still be included in part III of the data collection form the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must

21-028-1680-26 Frankfort Community Unit School District #168

Year Ending June 30, 2016 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Note 1: Basis of Presentation

preparation of, the basic financial statements. for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements District #168 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Frankfort Community Unit School

provided federal awards to		Commence of the last section of the	formacion our ur f	sourceard communicative	STREET OF THE LOCALITY OF THE
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			Program Title/Subrecipient Name None
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			Vote 3: Indirect Facilities & Administration costs
	Sa	annestadoria, la del dille delle en per com en magnes technicales delle dille delle delle com com	Auditee elected to use 10% ob minimis cost rate?
ə.	Unit School District #168 and an	y Frankfort Communify \$89,647	Note 4: Non-Cash Assistance The following amounts were expended in the form of non-cash assistance by NON-CASH COMMODITIES (CFDA 10.555)**:
			Insurance coverage in effect pald with Federal funds during the fiscal year:
			otuA
			General Liability
			Workers Compensation
			District had Federal grants requiring matching expenditures
		(Ves/No)	

This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in

provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount

the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee. Title 2 CFR \$200.510

required to list the name of the cluster.

was a disclaimer."

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

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

Major programs should generally be reported in the same order as they appear on the SEFA. When the CFDA number is not available, include other identifying number, if applicable.

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

	SEC	TION II - FINANCIAL ST	ATEMENT FINDINGS	3
1. FINDING NUMBER: ¹¹	2016- 001	2. THIS FINDING IS:	New	X Repeat from Prior Year? Year originally reported? 2015
3. Criteria or specific requir Segregation of Duties	rement			
4. Condition There is limited segregater transactions and recondabove mentioned functions.	ciliation of the bank	r cash receipts and dis caccount. The Schoo	bursements, receivi I District employs fe	ing and purchasing, recording of w individuals to perform all of the
5. Context12 The School District doe	s not have adequa	ate segregation of dutie	en e	general humana kikili di Matripo ngama gama anakantah kikili di Matripo na manga panga angkana hidi di Matripo di Indi Ma
6. Effect Transaction and reporti	ing errors could oc	cur and not be detecte	ed in a timely manne	≥ Γ.
7. Cause The cost versus benefit	t of hiring additiona	al staff is not conducive	e for the District.	
its completion. While the	he District's staffing	g arrangement may no	ot permit an adequat	dles a transaction from its inception to te segregation of duties in all respects nel and management is aware of this
9. Management's response The School District is a bonding will be comple	ware of this condit	ion. A review of the s	taffing arrangement,	, assigment of duties, and employee
For ISBE Review Date: Initials:		Resolution Criteria Coo Disposition of Question		

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 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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 Title 2 CFR §200.521 Management decision for additional guidance on reporting management's response.

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

		Year Ending Jul	.0 00, 2070		
a (danum yang giri) yang mengupan mengunun di mulai dan	SECT	TION II - FINANCIAL ST	ATEMENT FINDINGS		
1. FINDING NUMBER:11	2016- 002	2. THIS FINDING IS:	New	X Repeat from Prior Year Year originally reported?	? 2015
to be responsible and ac	diting Standards r countable for ove ash basis of acco	erseeing the drafting ou nuting, which is a bas	f the School District's	ualified management level ind s financial statements and foc er than accounting principles	dividual otnotes
4. Condition Personnel of the School in accordance with the c generally accepted in the	ash basis of acco	unting, which is a bas	ills necessary to dra is of accounting othe	ft financial statements and foo er than accounting principles	otnotes
5. Context12 The School District does	s not possess the	ability to draft their fin	ancial statements or	footnotes.	удова дорга в розву введовател в наст
6. Effect The School District's ma accounting with respect				ne application of the cash bas	sis of
7. Cause Lack of formal technical	training and conti	inuing education.) Дамууу могулогч тарайг удайн байлал байл соо туугуу учт ооч но насадага		Andrew State (Control of the Control
financial statements and person capable of under having the capability of the capabi	footnote disclosurstanding the coning the coning the coning the coning that a	ures. However, the Somplete drafting of fina all adjusting entries, h	chool District is still r ncial statements and aving a material effe	uest the auditor to prepare the esponsible for having a qualif I footnote disclosures as well ct on the financial statements ider providing addtional trainir	ied as , are
9. Management's response Management agrees wit the Annual Financial Re	th the finding, how	vever, the Illinois State	Board of Education	requires the District Auditor p	orepare
For ISBE Review Date: Initials;		Resolution Criteria Co Disposition of Question			

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 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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 Title 2 CFR §200.521 Management decision for additional guidance on reporting management's response.

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

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m at a more annia and a cital philip in any at an industria a read an annia an annia antia francisco (1769) in the second reads and a second and a cital philip in the second reads and a second and a cital philip in the second reads and a second and a cital philip in the second reads and a second and a cital philip in the second reads and a second and a cital philip in the second reads and a second read and a cital philip in the second reads and a second read a second read and a second read a second read and a second read a second read and a second read a second read and a second read a second read and a second read a second	SEC.	TION II - FINANCIAL ST	TATEMENT FINDINGS	3
1. FINDING NUMBER: ¹¹	2016- 003	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific require The school district had o	ement leposits with local	bank that were not co	overed by FDIC insu	rance of pledged securities.
4. Condition The School District's de securities held in the Sc	posits with each b hool District's nan	eank should not excee ne at the bank.	d the \$250,000 FDI0	C insurance limit or the pledged
5. Context12 Deposits with Banterra I	Bank exceeded th	e FDIC \$250,000 insu	ırance and the pledç	ged securities.
6. Effect The School District has	a potential for los	ses in the event that the	he local bank fails.	
7. Cause The School District is no comparing with the amo	ot monitoring the a	amount of pledged second	curities held in their	name with the local bank and
8. Recommendation We suggest that manage the amount of deposits		onitor cash balances a	and notify the bank w	hen pledged securities do not have
9. Management's response Management will disuss deposits and pledged se	the issue with the	e applicable departme	ents and recommend	I that they start monitoring cash
For ISBE Review Date: Initials:		Resolution Criteria Co Disposition of Questio	de Number ned Costs Code Letter	

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 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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 Title 2 CFR §200.521 Management decision for additional guidance on reporting management's response.

Frankfort Community Unit School District #168 21-028-1680-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS				
1. FINDING NUMBER: ¹⁴	2016- NA	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name ar	nd Year:	SEA AND SECOND PERSON NAMED AND ADDRESS OF THE PROPERTY OF THE		
4. Project No.:	British has the season to a many or purpose		5. CFDA N	lo.:
6. Passed Through:	The state of the s			
7. Federal Agency:				
8. Criteria or specific require	ement (including stat	utory, regulatory, or other	citation)	
9. Condition ¹⁵				
10. Questioned Costs ¹⁶				
11. Context ¹⁷				
12. Effect				
13. Cause			rogen av una vinda akka hadikultukultukultukultu.	
14. Recommendation				
15. Management's response	e ¹⁸	**************************************		
For ISBE:Review Date:		Resolution Criteria Cod		
Initials:	The second secon	Disposition of Question	ed Costs Code Letter	

 $^{^{\}rm 15}$ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by Title 2 CFR §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

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

Frankfort Community Unit School District #168 21-028-1680-26

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2016

Finding Number	Condition	<u>Current Status²⁰</u>
2016-001	Segregation of duties.	Not implemented due to limited resources.
2016-002	Management oversight of financial statements.	Not implemented due to limited resources.

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

- · 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.

¹⁹ Explanation of this schedule - Title 2 CFR §200.511 (b)

²⁰ Current Status should include one of the following:

Frankfort Community Unit School District #168 21-028-1680-26 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹ Year Ending June 30, 2016

Corrective Action Plan

Finding No.: 2016- 001

Condition:

There is limited segregation of duties over cash receipts and disbursements, receiving and purchasing, recording of transactions and reconciliation of bank accounts. The School District employs few individuals to perform all of the above functions.

Plan:

The School District will segregate or rotate duties so that no one individual handles a transaction from its inception to its completion.

Anticipated Date of Completion:

Unknown

Name of Contact Person:

Gregory Goins, Superintendent

Management Response:

The School District is aware of this condition. They will review their staffing arrangement,

assignment duties and employee bonding.

²¹ Explanation of this schedule - Title 2 CFR §200.511 (c)

Frankfort Community Unit School District #168 21-028-1680-26 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹ Year Ending June 30, 2016

Corrective	Action Plan

Finding	No.:	
---------	------	--

2016- 002

Condition:

The District currently lacks sufficient expertise to prepare year end, full disclosure financial statements (including footnotes and the schedule of expenditures of federal awards) without significant assistance from the auditor.

Plan:

At the present time, the additional costs to the District of hiring and training additional staff or contracting the service outweigh the benefits. The District will review, approve, and accept responsibility for the proposed audit adjustments and the financial stastements, related footnotes, and the schedule of expenditures of federal awards.

Anticipated Date of Completion:

Name of Contact Person:

Greg Goins, Superintendent

Management Response: The District agrees with finding but due to the additional costs, it will not be able to hire additional additional personnel at this time, so the auditor will continue to provide these services and we will review, approve, and accept responsibility form them.

Explanation of this schedule - Title 2 CFR §200.511 (c)

Frankfort Community Unit School District #168 21-028-1680-26

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹ Year Ending June 30, 2016

	Corrective	Action	Plan
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Finding No.: 2016- 003

Condition:

The School District's deposits with each bank should not exceed the \$250,000 FDIC insurance limit or the pledged securities held in the School District's name at the bank.

Plan:

Management will discuss the issue with the applicable departments and recommend that they start monitoring cash deposits and pledged securities amounts.

Anticipated Date of Completion:

12/31/2016

Name of Contact Person:

Greg Goins, Superintendent

Management Response:

Management will discuss the issue with the applicable departments and recommend that they start monitoring cash deposits and pledged securites amounts.

²¹ Explanation of this schedule - Title 2 CFR §200.511 (c)