

Due to ROE on Friday, October 14th
 Due to ISBE on Tuesday, November 15th
 SDJA17

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 2177785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
 June 30, 2017

School District
 Joint Agreement

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
 21-028-1680-26

County Name:
 Franklin

Name of School District/Joint Agreement:
 Frankfort Community Unit School District #168

Address:
 P.O. Box 425

City:
 West Frankfort

Email Address:

Zip Code:
 62896

Accounting Basis:

CASH
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

[Send ISBE a File](#)

School District must complete a deficit reduction plan in the 2017

Single Audit Status:

YES YES YES
 YES YES YES
 YES YES YES
 NO Are Federal expenditures greater than \$750,000?
 NO Is all Single Audit Information completed and attached?
 NO Were any financial statement or federal award findings issued?

Reviewed by Township Treasurer (Cook County only)
 Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:
 Ermiting & Hoffman, PC

Name of Audit Manager:
 Donald L Hoffman

Address:
 1191 West Saint Louis Street

City:
 Nashville

State:
 IL

Zip Code:
 62263

Phone Number:
 618-327-4375

Fax Number:
 618-327-4376

IL License Number (9 digit):
 060-004252

Expiration Date:
 1/1/2018

Email Address:
 donhoffman@mlincpa.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):
 Lorie LeQuatte

Email Address:

Telephone:
 618-438-9711

Fax Number:
 618-435-2861

Signature & Date:

District Superintendent/Administrator Name (Type or Print):
 Matt Donkin

Email Address:

Telephone:
 618-937-2421

Fax Number:
 618-932-2025

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/A50-60 (08/17)

This form is based on 23 Illinois Administrative Code Subtitle A, Chapter 1, 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).

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2017, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

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

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

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:

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 standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

11/3/2017
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2016		Equalized Assessed Valuation (EAV):		90,274,400								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.015665		+ 0.004738		+ 0.001566		= 0.021970		0.000380				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	14,984,650		15,886,154		(901,504)		(487,089)						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		12,457,867										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		3,120,000								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

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

District Name: Frankfort Community Unit School District #168
District Code: 21-028-1680-26
County Name: Franklin

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
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42																		

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) **Total** (487,089.00)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) **Ratio** (0.033)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) **Score** 0.35
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) **Weight** Value 0.35

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) **Total** 15,886,154.00
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) **Ratio** 1.060
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) **Score** 0
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) **Adjustment** Weight Value 0.35
 Possible Adjustment: **Value** 1.05

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & O5, D5, F5 & I5) **Total** 488,394.00
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) **Days** 11.06
Score 0.10
Weight Value 0.10

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) **Total** 0.00
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) **Percent** 100.00
Score 0.10
Weight Value 0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37) **Total** 3,120,000.00
 Total Long-Term Debt Allowed (P3, Cell H31) **Percent** 74.95
Score 0.10
Weight Value 0.30

Total Profile Score: 2.20 *

Estimated 2018 Financial Profile Designation: 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.

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

A	B	C										
		ASSETS (Enter Whole Dollars)	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
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BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2017

A	B	L	M		N
			Account Fixed Assets	General Long-Term Debt	
ASSETS (Enter Whole Dollars)					
1					
2					
3					
4		411,520			
5		120			
6		130			
7		140			
8		150			
9		160			
10		170			
11		180			
12		190			
13					
14		411,520			
15					
16		210			
17		220			
18		230			
19		240			
20		250			
21		260			
22		340			1,204
23		350			3,118,796
24			29,339,031		3,120,000
25		410			
26		420			
27		430			
28		440			
29		450			
30		470			
31		480			
32		490			
33		493			
34			411,520		
35					
36		511			3,120,000
37					3,120,000
38		714			
39		730			
40			29,339,031		
41			29,339,031		3,120,000

The accompanying notes to the financial statements are an integral part of this statement.

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017**

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	2,039,341	298,820	0	142,426	423,275	660,388	36,064	161,643
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	9,533,971	0	0	762,638	60,000	0	0	0
7	FEDERAL SOURCES	4000	2,171,390	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		13,744,702	298,820	0	905,064	483,275	660,388	36,064	161,643
9	Receipts/Revenues for "On Behalf" Payments 2	3998	3,267,650	298,820	0	905,064	483,275	660,388	36,064	161,643
10	Total Receipts/Revenues		17,012,352	597,640	0	1,810,128	966,553	1,326,776	72,128	323,286
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	10,817,406	0	0	0	273,491	0	0	0
13	Support Services	2000	3,753,043	235,437	854,106	211,102	38,881	0	160,382	902
14	Community Services	3000	46,657	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	169,702	0	0	0	0	0	0	0
16	Debt Service	5000	9,803	0	346,511	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		14,796,611	235,437	346,511	854,106	484,593	38,881	160,382	902
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	3,267,650	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		18,064,261	235,437	346,511	854,106	484,593	38,881	160,382	902
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(1,051,909)	63,383	(346,511)	50,958	(1,318)	621,507	36,064	1,281
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund 12	7110	1,239,460	0	0	0	0	0	0	0
25	Abolishment of the Working Cash Fund 12	7110	1,239,460	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	0	0	0	0	0	0	0	0
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160	0	0	0	0	0	0	0	0
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170	0	0	0	0	0	0	0	0
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210	0	0	0	0	0	1,000,000	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0
36	Sale of Compensation for Fixed Assets 5	7300	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0
42	SBE Loan Proceeds	7900	0	0	346,511	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	346,511	0	0	0	0	0
44	Total Other Sources of Funds		1,239,460	0	346,511	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							1,239,460		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990						346,511			
75	Total Other Uses of Funds							346,511			
76	Total Other Sources/Uses of Funds		1,239,460	0	346,511	0	0	(346,511)	1,239,460	(239,460)	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		187,551	63,393	0	50,958	(1,318)	274,996	(203,396)	1,281	35,045
78	Fund Balances - July 1, 2016		(872,322)	250,775	1,204	(179,230)	3,787	1,263,179	215,192	2,508	241,717
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances - June 30, 2017		(684,771)	314,168	1,204	(128,272)	2,449	1,538,175	11,796	3,769	276,762
81											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,424,247	267,046		142,426	161,619		35,590	161,619	35,606
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140		28,466							
8	FICA/Medicare Only Purposes Levies	1150					161,619				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		1,424,247	295,512	0	142,426	323,238	0	35,590	161,619	35,606
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	246,948				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		246,948	0	0	0	100,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (60)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
103	School Facility Occupation Tax Proceeds	1983					658,734			
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								
106	Other Local Fees (Describe & Itemize)	1993								
107	Other Local Revenues (Describe & Itemize)	1999	188							
108	Total Local Revenues from Local Sources		188							
109	Total Receipts/Revenues from Local Sources	1000	2,888	0	0	0	658,734	0	0	0
	Flow-Through Receipts/Revenues from One District to Another District		298,820	0	142,426	423,275	660,388	36,054	161,643	35,947
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)									
111	Flow-through Revenue from State Sources	2100								
112	Flow-through Revenue from Federal Sources	2200								
113	Other Flow-Through (Describe & Itemize)	2300								
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)									
117	General State Aid- Sec. 18-8-05	3001	8,997,611		447,258	60,000				
118	General State Aid - Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005	185,130							
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	255,209							
121	Total Unrestricted Grants-In-Aid		73,502							
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100								
125	Special Education - Funding for Children Requiring Sp ED Services	3105								
126	Special Education - Personnel	3110								
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer Individual	3130								
129	Special Education - Orphanage - Summer School	3145								
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		513,841	0	447,258	60,000	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTE)	3220								
135	CTE - WEECP	3225								
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	Total Career and Technical Education		0	0						
141	BILINGUAL EDUCATION									
142	Bilingual Ed - Downstate - TPI and TBE	3305								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Ed		0							

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		4,205								
145	State Free Lunch & Breakfast	3360								
146	School Breakfast Initiative	3365								
147	Driver Education	3370	18,314							
148	Adult Ed (from CCC)	3410								
149	Adult Ed - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular and Vocational	3500			191,325					
152	Transportation - Special Education	3510			124,055					
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0	315,380	0				
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Tuam Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705								
159	Reading Improvement Block Grant	3715								
160	Reading Improvement Block Grant - Reading Recovery	3720								
161	Continued Reading Improvement Block Grant	3725								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								
165	School Safety & Educational Improvement Block Grant	3775								
166	Technology - Technology for Success	3780								
167	State Charter Schools	3815								
168	Extended Learning Opportunities - Summer Bhdges	3825								
169	Infrastructure Improvements - Planning/Construction	3920								
170	School Infrastructure - Maintenance Projects	3925								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999								
172	Total Restricted Grants-In-Aid		536,380	0	315,380	0	0	0	0	0
173	Total Receipts from State Sources	3000	9,533,971	0	762,638	60,000	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)									
176	Federal Impact Aid	4001								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
186	TITLE VI	4100								
187	Title VI - Innovation and Flexibility Formula	4105								
188	Title VI - District Projects	4105								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
189	Title VI - Rural Education Initiative (REI)	4107	49,247								
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		49,247	0			0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	471,324								
195	Special Milk Program	4215	150,983								
196	School Breakfast Program	4220									
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		622,307				0				
202	TITLE I										
203	Title I - Low Income	4300	630,330								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		630,330	0			0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	19,949								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	521,111								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		541,060				0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4861									
232	ARRA - Title I - Neglected, Private	4862									
233	ARRA - Title I - Delinquent, Private	4863									
234	ARRA - Title I - School Improvement (Part A)	4864									
235	ARRA - Title I - School Improvement (Section 1003g)	4865									
236	ARRA - IDEA - Part B - Preschool	4866									
237	ARRA - IDEA - Part B - Flow-Through	4867									
238	ARRA - Title III - Technology-Formula	4880									
239	ARRA - Title III - Technology-Competitive	4881									
240	ARRA - McKinney - Vento Homeless Education	4882									

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

A	B	C	D	E	F	G	H	I	J	K
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2										
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869								
248	ARRA - General State Aid - Other Govt Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds VII	4876								
255	Other ARRA Funds VIII	4877								
256	Other ARRA Funds IX	4878								
257	Other ARRA Funds X	4879								
258	Other ARRA Funds Ed Job Fund Program	4880								
259	Total Stimulus Programs	0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901								
261	Race to the Top - Preschool Expansion Grant	4902								
262	Advanced Placement Fee/International Baccalaureate	4904								
263	Title II - Immigrant Education Program (IEP)	4905								
264	Title II - Language Inst Program - Limited Eng (LPLEP)	4909								
265	Learn & Serve America	4910								
266	McKinney Education for Homeless Children	4920								
267	Title II - Eisenhower Professional Development Formula	4930								
268	Title II - Teacher Quality	4932	134,244							
269	Federal Charter Schools	4980								
270	Medicaid Matching Funds - Administrative Outreach	4991	52,656							
271	Medicaid Matching Funds - Fee-for-Service Program	4992	135,546							
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	6,000							
273	Total Restricted Grants-In-Aid Received from the Federal Govt		2,171,390	0	0	0	0	0	0	0
274	Total Receipts/Revenues from Federal Sources	4000	2,171,390	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		13,744,702	298,820	0	905,064	660,388	36,064	161,643	35,947

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,144,506	1,180,845	134,896	140,149	44,212	4,249		99,280	6,748,137	6,543,283
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	2,132,488	443,493	35,788	14,822	22,318	280		23,489	2,672,606	2,296,660
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	360,221	158,335	31,194	50,511					600,261	558,440
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	217,859	55,109		1,444	533			11,846	286,811	268,520
14	Intracurricular Programs	1500	24,785	221	192,118	25,089				5,845	248,058	172,800
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Drivers Education Programs	1700	203,547	45,797	9,792	2,397					261,533	260,200
18	Bilingual Programs	1800									0	0
19	Truant Alternative & Optional Programs	1800									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Intracurricular Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truant Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Total Instruction ^a	1000	8,063,386	1,883,770	403,788	234,412	67,081	10,354	0	134,615	10,817,406	10,099,903
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	111,371	25,095		833	574				137,873	133,650
37	Guidance Services	2120	720				949				1,669	92,665
38	Health Services	2130	86,013	9,922	80,389	4,725	3,690	161			184,900	190,050
39	Psychological Services	2140	64,573	12,754		2,342					79,669	77,315
40	Speech Pathology & Audiology Services	2150	157,655	47,638		5,760	579				211,632	200,915
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	Total Support Services - Pupils	2100	420,332	95,409	80,389	13,660	5,792	161	0	0	615,743	654,595
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	6,700	2,779	75,681	378		300			85,838	94,750
45	Educational Media Services	2220	16,275		141,177	11,918					169,370	123,990
46	Assessment & Testing	2230									0	0
47	Total Support Services - Instructional Staff	2200	22,975	2,779	216,858	12,296	0	300	0	0	255,208	218,740
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			60,951	1,449	163,032				225,432	203,410
50	Executive Administration Services	2320	162,255	39,961	21,673	16,593		3,283			243,765	246,274
51	Special Area Administration Services	2330									0	0
52	Tort Immunity Services	2360									0	0
53	Total Support Services - General Administration	2300	162,255	39,961	82,624	18,042	163,032	3,283	0	0	469,197	449,684

The accompanying notes to the financial statements are an integral part of this statement.

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54 Office of the Principal Services	2410	424,381	119,942		81	949	7,068			552,421	483,800
55 Other Support Services - School Admin (Describe & Itemize)	2490									0	0
57 Total Support Services - School Administration	2400	424,381	119,942	0	81	949	7,068	0	0	552,421	483,800
SUPPORT SERVICES - BUSINESS											
58 Direction of Business Support Services	2510									0	0
59 Fiscal Services	2520	106,860	9,480			949				117,269	109,349
60 Operation & Maintenance of Plant Services	2540	554,672	137,813	41,380	325,893				15,973	1,075,731	983,000
61 Pupil Transportation Services	2550			21,863						21,863	1,500
62 Food Services	2580	262,067	54,300	311,323						627,690	605,354
63 Internal Services	2570									0	0
64 Total Support Services - Business	2500	923,599	201,573	374,566	325,893	949	0	0	15,973	1,842,553	1,699,203
SUPPORT SERVICES - CENTRAL											
66 Direction of Central Support Services	2610									0	0
67 Planning, Research, Development, & Evaluation Services	2620									0	0
68 Information Services	2630									0	0
69 Staff Services	2640									0	0
70 Data Processing Services	2660	0	0	5,638	0	0	0	0	0	5,638	3,500
71 Total Support Services - Central	2600	0	0	5,638	0	0	0	0	0	5,638	3,500
72 Other Support Services (Describe & Itemize)	2800	1,953,542	459,664	760,075	375,121	7,134	10,812	0	15,973	3,753,043	3,551,622
73 Total Support Services (ED)	3000	31,945	5,910	8,900	8,802					46,657	45,305
COMMUNITY SERVICES (ED)											
75 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77 Payments for Regular Programs	4110									0	0
78 Payments for Special Education Programs	4120						117,793			117,793	51,350
79 Payments for Adult/Continuing Education Programs	4130									0	0
80 Payments for CTE Programs	4140									0	0
81 Other Payments to In-State Govt Units (Describe & Itemize)	4160						117,793			117,793	8,900
82 Total Payments to Other Govt Units (In-State)	4100						117,793			117,793	60,250
83 Payments for Regular Programs - Tuition	4210						5,474			5,474	0
84 Payments for Special Education Programs - Tuition	4220									0	0
85 Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
86 Payments for CTE Programs - Tuition	4240									0	0
87 Payments for Community College Programs - Tuition	4270						37,535			37,535	33,000
88 Other Payments to In-State Govt Units	4290									0	0
89 Total Payments to Other Govt Units - Tuition (In State)	4200						43,009			43,009	33,000
90 Payments for Regular Programs - Transfers	4310									0	0
91 Payments for Special Education Programs - Transfers	4320									0	0
92 Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
96											
97											
98											
99											
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132											
133											
134											
135											
136											
137											
138											
139											
140											
141											
142											

The accompanying notes to the financial statements are an integral part of this statement.

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
143 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
144 State Aid Anticipation Certificates	5140									0	0
145 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
146 Total Debt Service - Interest on Short-Term Debt	5100									0	0
147 DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
148 Total Debt Services	5000									0	0
149 PROVISIONS FOR CONTINGENCIES (0.3M)	6000									0	0
150 Total Direct Disbursements/Expenditures		0	0	186,647	34,484	14,306	0	0	0	235,437	250,000
151 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										63,563	
152											
30 - DEBT SERVICES (DS)											
153											
154 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	0
158 DEBT SERVICES (DS)	5000									0	0
156 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	0
157 Tax Anticipation Warrants	5110									0	0
157 Tax Anticipation Notes	5120									0	0
158 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
159 State Aid Anticipation Certificates	5140									0	0
161 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
162 Total Debt Services - Interest on Short-Term Debt	5100									0	0
163 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
163 DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									96,011	105,600
164 DEBT (Lease/Purchase Principal Retired) ¹¹							250,000			250,000	250,000
165 DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	500
166 Total Debt Services	5000			0			346,511			346,511	356,100
167 PROVISION FOR CONTINGENCIES (DS)	6000										0
166 Total Disbursements/Expenditures				0			346,511			346,511	356,100
169 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(346,511)	
170											
40 - TRANSPORTATION FUND (TR)											
171											
172 SUPPORT SERVICES (TR)											
173 SUPPORT SERVICES - PUPILS											
174 Other Support Services - Pupils (Describe & Itemize)	2190									0	0
175 SUPPORT SERVICES - BUSINESS											
176 Pupil Transportation Services	2550	5,203	999	847,904						854,106	760,946
177 Other Support Services (Describe & Itemize)	2900									0	0
178 Total Support Services	2000	5,203	999	847,904	0	0	0	0	0	854,106	760,946
179 COMMUNITY SERVICES (TR)	3000									0	0
180 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0	0
181											
182 Payments for Regular Programs	4110									0	0
183 Payments for Special Education Programs	4120									0	0
184 Payments for Adult/Continuing Education Programs	4130									0	0
185 Payments for CTE Programs	4140									0	0
186 Payments for Community College Programs	4170									0	0
187 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
188 Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

The accompanying notes to the financial statements are an integral part of this statement.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
189	Total Payments to Other Govt Units	4000									0	0
190	DEBT SERVICES (TR)	5000									0	0
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
192	Tax Anticipation Warrants	5110									0	0
193	Tax Anticipation Notes	5120									0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
195	State Aid Anticipation Certificates	5140									0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
197	Total Debt Services - Interest On Short-Term Debt	5100									0	0
198	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹	5300									0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
201	Total Debt Services	5000									0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0	0
203	Total Disbursements/Expenditures		5,203	999	847,904	0	0	0	0	0	854,106	760,946
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										50,958	
205												
206												
207												
208	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND											
209	INSTRUCTION (M/R/S/S)	1000										
210	Regular Programs	1100		133,678							133,678	127,500
211	Pre-K Programs	1125									0	0
212	Special Education Programs (Functions 1200-1220)	1200		132,934							132,934	134,700
213	Special Education Programs - Pre-K	1225									0	0
214	Remedial and Supplemental Programs - K-12	1250									0	0
215	Remedial and Supplemental Programs - Pre-K	1275									0	0
216	Adult/Continuing Education Programs	1300									0	0
217	CTE Programs	1400		3,331							3,331	4,000
218	Interscholastic Programs	1500		1,822							1,822	2,200
219	Summer School Programs	1600									0	0
220	Gifted Programs	1650									0	0
221	Driver's Education Programs	1700		1,726							1,726	1,700
222	Bilingual Programs	1800									0	0
223	Tuans Alternative & Optional Programs	1900									0	0
224	Total Instruction	1000		273,491							273,491	270,100
225	SUPPORT SERVICES (M/R/S/S)	2000										
226	SUPPORT SERVICES - PUPILS											
227	Attendance & Social Work Services	2110		1,615							1,615	1,400
228	Guidance Services	2120									0	900
229	Health Services	2130		16,314							16,314	15,900
230	Psychological Services	2140		936							936	900
231	Speech Pathology & Audiology Services	2150		2,286							2,286	2,200
232	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
233	Total Support Services - Pupils	2100		21,151							21,151	21,300
234	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
235	Improvement of Instruction Services	2210									0	0
236	Educational Media Services	2220		3,483							3,483	2,700
237	Assessment & Testing	2230									0	0
238	Total Support Services - Instructional Staff	2200		3,483							3,483	2,700

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Fund #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310									0	0
240	Executive Administration Services	2320									8,369	9,400
241	Service Area Administrative Services	2330		8,369							0	0
242	Claims Paid from Self Insurance Fund	2361									0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
244	Unemployment Insurance Payments	2363									0	0
245	Insurance Payments (Regular or Self-Insurance)	2364									0	0
246	Risk Management and Claims Services Payments	2365									0	0
247	Judgment and Settlements	2366									0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
249	Reciprocal Insurance Payments	2368									0	0
250	Legal Services	2369									0	0
251	Total Support Services - General Administration	2300		8,369							8,369	9,400
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410									5,007	4,750
254	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
255	Total Support Services - School Administration	2400		5,007							5,007	4,750
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510									0	0
258	Fiscal Services	2520		20,399							20,399	20,870
259	Facilities Acquisition & Construction Services	2530									0	0
260	Operation & Maintenance of Plant Services	2540		107,100							107,100	100,700
261	Pupil Transportation Services	2550									0	0
262	Food Services	2560		45,593							45,593	43,750
263	Internal Services	2570									0	0
264	Total Support Services - Business	2500		173,092							173,092	165,320
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610									0	0
267	Planning, Research, Development, & Evaluation Services	2620									0	0
268	Information Services	2630									0	0
269	Staff Services	2640									0	0
270	Data Processing Services	2650									0	0
271	Total Support Services - Central	2600		0							0	0
272	Other Support Services (Describe & Itemize)	2900									0	0
273	Total Support Services	2000		211,102							211,102	203,470
274	COMMUNITY SERVICES (MRSS)	3000									0	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)	4000									0	0
276	Payments for Special Education Programs	4120									0	0
277	Payments for CTE Programs	4140									0	0
278	Total Payments to Other Govt Units	4000		0							0	0
279	DEBT SERVICES (MRSS)	5000									0	0
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
281	Tax Anticipation Varrants	5110									0	0
282	Tax Anticipation Notes	5120									0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2	State Aid Anticipation Certificates	5140									0	0
284	Other (Describe & Itemize)	5150									0	0
285	Total Debt Services - Interest	5000									0	0
286		6000									0	0
287	PROVISION FOR CONTINGENCIES (MRRSS)										484,593	473,570
288	Total Disbursements/Expenditures			484,593							484,593	473,570
289	Excess (Deficiency) of Receipts/Revenues Over										(1,318)	
290	Disbursements/Expenditures											
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2830			3,376		35,505				38,881	0
295	Other Support Services (Describe & Itemize)	2800									0	0
296	Total Support Services	2000		0	3,376	0	35,505	0	0	0	38,881	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100									0	0
300	Payments for Special Education Programs	4120									0	0
301	Payments for CTE Programs	4140									0	0
302	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
305	Total Disbursements/Expenditures		0	0	3,376	0	35,505	0	0	0	38,881	0
306	Excess (Deficiency) of Receipts/Revenues Over										621,507	
307	Disbursements/Expenditures											
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361									0	0
313	Workers' Compensation or Workers' Occupation Disease Accs	2362									0	0
314	Unemployment Insurance Payments	2363			152,273						152,273	150,218
315	Insurance Payments (Regular or Self-Insurance)	2364									0	0
316	Risk Management and Claims Services Payments	2365									0	0
317	Judgment and Settlements	2366									0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
319	Reciprocal Insurance Payments	2368									0	0
320	Legal Services	2369			8,109						8,109	0
321	Property Insurance (Buildings & Grounds)	2371									0	0
322	Vehicle Insurance (Transportation)	2372									0	0
323	Total Support Services - General Administration	2000		0	160,382	0	0	0	0	0	160,382	150,218
324	DEBT SERVICES (TF)	6000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110									0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
328											
329											
330											
331											
332											
334											
336											
337											
338											
339											
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349											
350											
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353											
354											
355											

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy) (Column E - C)
3						
4	Educational	1,424,247		1,424,247	1,414,148	1,414,148
5	Operations & Maintenance	267,046		267,046	265,136	265,136
6	Debt Services **	0		0	427,720	427,720
7	Transportation	142,426		142,426	141,370	141,370
8	Municipal Retirement	161,619		161,619	152,022	152,022
9	Capital Improvements	0		0	0	0
10	Working Cash	35,590		35,590	34,304	34,304
11	Tort Immunity	161,619		161,619	152,022	152,022
12	Fire Prevention & Safety	35,606		35,606	35,388	35,388
13	Leasing Levy	0		0	0	0
14	Special Education	28,466		28,466	28,256	28,256
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	161,619		161,619	152,022	152,022
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	2,418,238	0	2,418,238	2,802,388	2,802,388
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.
 ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
3	ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs	0	0	0	0					
22	TEACHERS/EMPLOYEES' ORDERS (TIEO)									
23	Total TIEOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	GENERAL STATE AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yyyy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/16	Issued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long-Term Debt
31										
32	2016A Working Cash Bonds	09/30/16	1,000,000	1	2,370,000	1,000,000		250,000	1,000,000	1,000,000
34	2016B Refunding Alternate Revenue Bonds	09/30/16	4,245,000	7	2,370,000			250,000	2,120,000	2,118,796
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49			5,245,000		2,370,000	1,000,000	0	250,000	3,120,000	3,118,796
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other									
59	8. Other									
60	9. Other									

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
1	CASH BASIS FUND BALANCE AS OF JULY 1, 2016									
2	Description (Enter Whole Dollars)									
3	Cash Basis Fund Balance as of July 1, 2016									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		28,466			
6	Earnings on Investments				10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees				10-1970					2,750
8	School Facility Occupation Tax Proceeds				30 or 60-1983				658,734	
9	Driver Education				10 or 20-3370					18,314
10	Other Receipts (Describe & Itemize on tab "Itemization 32")									
11	Sale of Bonds									
12	Total Receipts				10, 20, 40 or 60-7200	0	28,466	0	658,734	21,064
13	DISBURSEMENTS:									
14	Instruction				10 or 50-1000		28,466			21,064
15	Facilities Acquisition & Construction Services				20 or 60-2530				38,881	
16	Tort Immunity Services				10, 20, 40-2360-2370					
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt				30-5200				96,011	
19	Debt Services - Principal Payments on Long-Term Debt (Leasee/Purchase Principal Retired)				30-5300				250,000	
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400				500	
21	Total Debt Services								346,511	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")									
23	Total Disbursements					0	28,466	0	388,392	21,064
24	Ending Cash Basis Fund Balance as of June 30, 2017					0	0	0	273,342	0
25	Reserved Fund Balance				714				273,342	
26	Unreserved Fund Balance				730	0	0	0	0	0
27										
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
30	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 109-1037					
31					Total Claims Payments:					
32					Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>									
34	included in line 30 above. Include the total dollar amount for each category.									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances									
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).									
48	^b 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L
Schedule of Capital Outlay and Depreciation												
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Underpreciated 6/30/17
1	Works of Art & Historical Treasures	210				0					0	0
2	Land	220				0					0	0
3	Non-Depreciable Land	221	218,267			218,267					0	218,267
4	Depreciable Land	222				0					0	0
5	Buildings	230										
6	Permanent Buildings	231	21,279,165			21,279,165	50	10,297,550	425,583	0	10,723,133	10,556,032
7	Temporary Buildings	232				0	20	0	0	0	0	0
8	Improvements Other than Buildings (Infrastructure)	240	3,562,085	72,120		3,634,205	20	1,185,569	178,942		1,364,511	2,269,694
9	Capitalized Equipment	250										
10	10 Yr Schedule	251	3,874,080	223,530		4,097,610	10	3,546,497	79,043		3,625,540	472,070
11	5 Yr Schedule	252	109,784			109,784	5	107,624	1,440		109,064	720
12	3 Yr Schedule	253				0	3	0			0	0
13	Construction in Progress	260				0	--				0	0
14	Total Capital Assets	200	29,043,381	295,650	0	29,339,031		15,137,240	685,008	0	15,822,248	13,516,783
15	Non-Capitalized Equipment	700				0						
16	Allowable Depreciation								685,008			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	14,796,611
9	O&M	Expenditures 15-22, L150	Total Expenditures			235,437
10	DS	Expenditures 15-22, L168	Total Expenditures			346,511
11	TR	Expenditures 15-22, L204	Total Expenditures			854,106
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			484,593
13	TORT	Expenditures 15-22, L331	Total Expenditures			160,382
14				Total Expenditures	\$	16,877,640
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			46,657
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			169,702
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			244,937
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			14,306
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			250,000
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	725,602
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			16,152,038
77			9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			1,539.39
78			Estimated OEPP (Line 76 divided by Line 77)		\$	10,492.49
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		20,630
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		92,062
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		18,114
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		2,700
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		513,841
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		4,205
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		18,314
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		315,380
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI		49,247
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		622,307
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		630,330
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		521,111
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L280, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L281, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED,O&M,MR/SS	Revenues 9-14, L282, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L283, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L284, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		0
166	ED-TR-MR/SS	Revenues 9-14, L285, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L286, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L287, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L288, Col C,D,F,G	4932	Title II - Teacher Quality		134,244
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		52,656
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		135,546
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		6,000
174						
175				Total Deductions for PCTC Computation Line 83 through Line 173	\$	3,136,687
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		13,015,351
177				Total Depreciation Allowance (from page 27, Line 18, Col I)		685,008
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)		13,700,359
179				9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))		1,539.39
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	8,899.86
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE.					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (F-16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction		Function	Indirect Costs	Restricted Program Direct Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs	
20	Support Services:		1000		11,023,816		11,023,816	
21	Pupil		2100		631,102		631,102	
22	Instructional Staff		2200		258,691		258,691	
23	General Admin		2300		474,916		474,916	
24	School Admin		2400		556,479		556,479	
25	Business:							
26	Direction of Business Spl. Srv.		2510	0	0	0	0	0
27	Fiscal Services		2520	136,719	0	136,719	0	0
28	Oper. & Maint. Plant Services		2540	1,403,962	0	1,403,962	0	0
29	Pupil Transportation		2550	875,969	875,969	0	875,969	0
30	Food Services		2560	360,778	360,778	0	360,778	0
31	Internal Services		2570	0	0	0	0	0
32	Central:							
33	Direction of Central Spl. Srv.		2610	0	0	0	0	0
34	Plan. Rsrch. Dvlp. Eval. Srv.		2620	0	0	0	0	0
35	Information Services		2630	0	0	0	0	0
36	Staff Services		2640	0	0	0	0	0
37	Data Processing Services		2660	5,638	0	5,638	0	0
38	Other:		2900	0	5,149	0	5,149	0
39	Community Services		3000	0	46,657	0	46,657	0
40	Total			142,357	15,637,519	1,546,319	14,233,557	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	142,357	Total Indirect Costs:	1,546,319	
43				Total Direct Costs:	15,637,519	Total Direct Costs:	14,233,557	
44				=	0.91%	=	10.86%	
45								

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2017

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

Frankfort Community Unit School

21-028-1680-26

A	B	C	D	E	F	G
1						
2						
3						
4						
5						
6						
7						
8	<input type="checkbox"/> Check if the schedule is not applicable.			Prior Fiscal Year	Current Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔			Next Fiscal Year	Barriers to Implementation	(Limit text to 200 characters; for additional space use line 35 and 38)
10	Service or Function (Check all that apply)					
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

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

School District Name: Frankfort Community Unit School District
 RCDT Number: 21-028-1680-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	243,765	0	243,765	247,138	0	247,138
2. Special Area Administration Services	2330	0	0	0	0	0	0
3. Other Support Services - School Administration	2480	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		243,765	0	243,765	247,138	0	247,138
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							1%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Matt Donkin

618-937-2421

Contact Name (for questions)

Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 10 Line 72: Education Fund: Milk Sales
2. Page 11 Line 107: Education Fund: E-rate, TIF money, SOAR revenues, St. John's Reimb., Misc
3. Page 11 Line 107: Operation and Maint Fund: Oil Royalties
4. Page 14 Line 272: Education Fund: Dept of Rehab Services
5. Page 16 Line 73: Education Fund: Dept of Rehab Services Supplies
6. Page 18 Line 165: Debt Service Fund: Bond Fees

Reference Pages.

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

A	B	C	D	E	F
DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
1 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 FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.					
2 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.					
3 DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
4 Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
5 Direct Revenues	13,744,702	298,820	905,064	36,064	14,984,650
6 Direct Expenditures	14,796,611	235,437	854,106		15,886,154
7 Difference	(1,051,909)	63,383	50,958	36,064	(901,504)
8 Fund Balance - June 30, 2017	(684,771)	314,158	(128,272)	11,796	(487,089)
9 10 11 12 13 Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the most current fiscal year School District Budget Form 50-36. This plan must result in a balanced operating budget within three years as adopted by the local board of education. (See the School District Budget Form 50-36 -Tab: Deficit BudgetsSum Calc 20)					

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

DISTRICT/JOINT AGREEMENT NAME Frankfort Community Unit School D	RCDT NUMBER 21-028-1680-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-004252	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Matt Donkin		NAME AND ADDRESS OF AUDIT FIRM Emling & Hoffman, PC 1191 West Saint Louis Street Nashville IL 62263	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> P.O. Box 425 West Frankfort 62896		E-MAIL ADDRESS: donhoffman@emlingcpa.com	
		NAME OF AUDIT SUPERVISOR Donald L Hoffman	
		CPA FIRM TELEPHONE NUMBER 618-327-4375	FAX NUMBER 618-327-4376

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

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

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2017
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	2,171,390
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			63,884
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(135,546)
AFR TOTAL FEDERAL REVENUES:		\$	2,099,728

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>			
Perkins--CTE reported in Activity Funds		\$	30,192

ADJUSTED AFR FEDERAL REVENUES		\$	2,129,920
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	2,129,920

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>			
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ADJUSTED SEFA FEDERAL REVENUE:		\$	2,129,920
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DIFFERENCE:		\$	-
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Frankfort Community Unit School District #168
21-028-1680-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)				
U.S. Department of Education Flow Through Illinois State Board of Education									0	
Title V-Rural Incentive									0	
2016	84.358B	16-4107	3,522	32,615	4,603	31,534			36,137	36,137
2017	84.358B	17-4107	0	16,632	0	16,632		8,900	25,532	36,904
Title I-Low Income									61,669	
2016 (M)	84.010A	16-4300	1,004,351	97,229	1,035,561	66,019		0	1,101,580	1,122,462
2017 (M)	84.010A	17-4300	0	593,101	0	630,236		96,512	726,748	800,345
Special Education Preschool									1,828,328	
2016	84.173A	16-4600	21,282	4,662	25,944	0		0	25,944	26,534
2017	84.173A	17-4600	0	15,287	0	17,530		62	17,592	17,592
			21,282	19,949	25,944	17,530		62	43,536	0

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

* NEW - Also include the total amount provided to subrecipients from each Federal program: \$200,510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

Frankfort Community Unit School District #168
21-028-1680-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year (C) 7/1/15-6/30/16	Year (D) 7/1/16-6/30/17	Year (E) 7/1/16-6/30/17	Year (F) 7/1/16-6/30/17				
U.S. Department of Education									0	
Flow Through Illinois State Board of Education									0	
Special Education IDEA									0	
2016	84-027A	16-4620	347,996	96,764	365,046	79,714	0	0	444,760	641,472
2017 (M)	84-027A	17-4620	0	424,347	0	479,058	0	54,000	533,058	762,154
			347,996	521,111	365,046	558,772	0	54,000	977,818	
Title II-Teacher Quality									0	
2016	84-367A	16-4932	98,259	32,987	103,929	26,317	0	0	130,246	182,376
2017	84-367A	17-4932	0	101,297	0	117,676	0	22,955	140,631	170,497
			98,259	134,244	103,929	143,993	0	22,955	270,877	
Total Flow Through Illinois State Board of Education			1,475,410	1,354,881	1,535,083	1,464,716	0	182,429	3,182,228	

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

* NEW - Also include the total amount provided to subrecipients from each Federal program: \$200,510 (b)(4).

The accompanying notes are an integral part of this schedule.

- 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. §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 the schedule and suggests to include the amounts in the SEFA notes.

Frankfort Community Unit School District #168
21-028--1680-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)				
U.S. Department of Education Flow Through Regional Office of Education									0	
Perkins CTE									0	
2017	84.048A	17-4745	0	30,192	0	30,192	0	0	30,192	
Total Flow Through Regional Office of Education			0	30,192	0	30,192	0	0	30,192	
Flow Through Illinois Comptroller									0	
DORS									0	
2016		16-4999	4,196	902	4,196	902	0	0	5,098	
2017		17-4999	0	5,098	0	5,098	0	0	5,098	
Total Flow Through Illinois Comptroller			4,196	6,000	4,196	6,000	0	0	10,196	
Total U.S. Department of Education			1,479,606	1,391,073	1,539,279	1,500,908	0	182,429	3,222,616	

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

* NEW - Also include the total amount provided to subrecipients from each Federal program: \$200,510 (b)(4).

The accompanying notes are an integral part of this schedule.

- 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.
- When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Frankfort Community Unit School District #168
21-028-1680-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation U.S. Department of Agriculture	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)				
Flow Through Illinois State Board of Education									0	
National Lunch									0	
2016 (M)	10.555	16-4210	383,265	86,893	383,265	86,893	0	0	470,158	
2017	10.555	17-4210	0	384,431	0	384,431	0	0	384,431	
National Breakfast			383,265	471,324	383,265	471,324	0	0	854,589	
2016	10.553	16-4220	126,993	29,038	126,993	29,038	0	0	156,031	
2017	10.553	17-4220	0	121,945	0	121,945	0	0	121,945	
Commodities			126,993	150,983	126,993	150,983	0	0	277,976	
Department of Defense-Fruits and Vegetables									0	
	10.555	17-4250	0	37,122	0	37,122	0	0	37,122	
	10.582	16-4250	0	26,762	0	26,762	0	0	26,762	
Total U.S. Department of Agriculture			510,258	686,191	510,258	686,191	0	0	1,196,449	

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

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

The accompanying notes are an integral part of this schedule.

- 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.
- When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Frankfort Community Unit School District #168
21-028-1680-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

	B	C	D	E	F	G	H	I	J	K	L
				Receipts/Revenues		Expenditure/Disbursements ⁴		Year			
		CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Year (C)	Year (D)	Year (E)	Year (F)	7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
1											
2											
3											
4											
5											
6											
7											
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42											
43											
44											

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Frankfort Community Unit School District #168

21-028-1680-26

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

Year Ending June 30, 2017

Note 1: Basis of Presentation⁵

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

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Frankfort Community Unit School District #168 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Frankfort Community Unit School District #168 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$63,884	
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash
		\$63,884

Note 5: Other Information

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

Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____

Loans/Loan Guarantees Outstanding at June 30: _____

District had Federal grants requiring matching expenditures _____

(Yes/No)

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

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

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

Frankfort Community Unit School District #168
21-028-1680-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010A	U.S. Department of Education - Title I	630,236
84.027A	U.S. Department of Education - IDEA	479,058
Total Amount Tested as Major		\$1,109,294

Total Federal Expenditures for 7/1/16-6/30/17 \$2,239,755

% tested as Major 49.53%

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

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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