

Due to ROE on Monday, October 15th  
 Due to ISBE on Thursday, November 15th  
 SD/JA18

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2018**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>21-028-1680-26</b>				Name of Auditing Firm: <b>Emling &amp; Hoffman, PC</b>	
County Name: <b>Franklin</b>				Name of Audit Manager: <b>Donald L Hoffman</b>	
Name of School District/Joint Agreement: <b>Frankfort Community Unit School District #168</b>				Address: <b>1191 West Saint Louis Street</b>	
Address: <b>P.O. Box 425</b>		<p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: <b>Nashville</b> State: <b>IL</b> Zip Code: <b>62263</b>	
City: <b>West Frankfort</b>				Phone Number: <b>618-327-4375</b> Fax Number: <b>618-327-4376</b>	
Email Address: <b>mdonkin@wfschools.org</b>				IL License Number (9 digit): <b>060-004252</b> Expiration Date: <b>1/1/2019</b>	
Zip Code: <b>62896</b>				Email Address: <b>donhoffman@emlingcpa.com</b>	
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Matt Donkin</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print): <b>Lorie LeQuatte</b>	
Email Address: <b>mdonkin@wfschools.org</b>		Email Address:		Email Address:	
Telephone: <b>618-937-2421</b> Fax Number: <b>618-932-2025</b>		Telephone: Fax Number:		Telephone: <b>618-438-9711</b> Fax Number: <b>618-435-2861</b>	
Signature & Date:		Signature & Date:		Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/18)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other  
 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

**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 420/44-101]
- 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 FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

**PART C - OTHER ISSUES**

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1				1
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						<b>1</b>

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**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

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
--	---	---	---	---	---	---	---	---	---	---	---	---	---

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2017 Equalized Assessed Valuation (EAV): 90,211,360

Educational 0.014751 + Operations & Maintenance 0.002489 + Transportation 0.002987 = Combined Total 0.020230 Working Cash 0.000000

Rate(s): 0.014751 + 0.002489 + 0.002987 = 0.020230 0.000000

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<u>16,581,640</u>	<u>15,820,672</u>	<u>760,968</u>	<u>273,879</u>

\* 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.

**C. Short-Term Debt \*\***

CPRT Notes	TAMS	TANS	TO/EMP Orders	GSA Certificates
<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other	Total			
<u>0</u>	<u>250,000</u>			

\*\* The numbers shown are the sum of entries on page 25.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

a. 6.9% for elementary and high school districts, 12,449,168

b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	<u>511</u>	<u>2,830,000</u>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

61

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b>	Frankfort Community Unit School District #168														
8	<b>District Code:</b>	21-028-1680-26														
9	<b>County Name:</b>	Franklin														
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>					<b>Total</b>		<b>Ratio</b>		<b>Score</b>						<b>2</b>
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)	273,879.00		0.017		<b>Weight</b>						0.35
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,	16,581,640.00				<b>Value</b>						0.70
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20	0.00										
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	<b>2. Expenditures to Revenue Ratio:</b>					<b>Total</b>		<b>Ratio</b>		<b>Score</b>						<b>4</b>
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40	15,820,672.00		0.954		<b>Adjustment</b>						0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,	16,581,640.00				<b>Weight</b>						0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20	0.00										
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:															
22																
23	<b>3. Days Cash on Hand:</b>					<b>Total</b>		<b>Days</b>		<b>Score</b>						<b>1</b>
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70	523,925.00		11.92		<b>Weight</b>						0.10
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360	43,946.31				<b>Value</b>						0.10
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>					<b>Total</b>		<b>Percent</b>		<b>Score</b>						<b>4</b>
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)				Funds 10, 20 & 40	250,000.00		83.88		<b>Weight</b>						0.10
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates	1,551,229.44				<b>Value</b>						0.40
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>					<b>Total</b>		<b>Percent</b>		<b>Score</b>						<b>4</b>
32	Long-Term Debt Outstanding (P3, Cell H37)					2,830,000.00		77.26		<b>Weight</b>						0.10
33	Total Long-Term Debt Allowed (P3, Cell H31)					12,449,167.68				<b>Value</b>						0.40
34																
35																
36																
37																
38																
39																
40																
41																
42																

**Total Profile Score: 3.00 \***

**Estimated 2019 Financial Profile Designation: WARNING**

\* 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, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		181,731	235,234	334,109	60,539	7,284	1,856,063	46,421	9,495	312,948
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		<b>181,731</b>	<b>235,234</b>	<b>334,109</b>	<b>60,539</b>	<b>7,284</b>	<b>1,856,063</b>	<b>46,421</b>	<b>9,495</b>	<b>312,948</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460	250,000								
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	46								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>250,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714						518,013			
39	Unreserved Fund Balance	730	(68,315)	235,234	334,109	60,539	7,284	1,338,050	46,421	9,495	312,948
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>181,731</b>	<b>235,234</b>	<b>334,109</b>	<b>60,539</b>	<b>7,284</b>	<b>1,856,063</b>	<b>46,421</b>	<b>9,495</b>	<b>312,948</b>

The Notes to the Basic Financial Statements are an integral part of this statement.

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2018**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		434,735		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		434,735		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		218,267	
17	Building & Building Improvements	230		24,913,370	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		4,256,537	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			334,109
22	Amount to be Provided for Payment on Long-Term Debt	350			2,495,891
23	<b>Total Capital Assets</b>			29,388,174	2,830,000
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	434,735		
34	<b>Total Current Liabilities</b>		434,735		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,830,000
37	<b>Total Long-Term Liabilities</b>				2,830,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			29,388,174	
41	<b>Total Liabilities and Fund Balance</b>		434,735	29,388,174	2,830,000

The Notes to the Basic 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, 2018**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	<b>LOCAL SOURCES</b>	1000	1,889,167	316,972	402,876	146,065	405,834	676,038	34,625	152,913	36,186
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	<b>STATE SOURCES</b>	3000	10,980,898	0	0	832,394	85,000	0	0	0	0
7	<b>FEDERAL SOURCES</b>	4000	2,381,519	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		15,251,584	316,972	402,876	978,459	490,834	676,038	34,625	152,913	36,186
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	901,552								
10	Total Receipts/Revenues		16,153,136	316,972	402,876	978,459	490,834	676,038	34,625	152,913	36,186
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	10,307,242				275,960				
13	Support Services	2000	4,182,857	255,321		789,648	210,039	0		147,187	0
14	Community Services	3000	46,584	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	92,474	140,575	0	0	0	0		0	0
16	Debt Service	5000	5,971	0	428,121	0	0			0	0
17	Total Direct Disbursements/Expenditures		14,635,128	395,896	428,121	789,648	485,999	0		147,187	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	901,552	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		15,536,680	395,896	428,121	789,648	485,999	0		147,187	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		616,456	(78,924)	(25,245)	188,811	4,835	676,038	34,625	5,726	36,186
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			358,150						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	358,150	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

The Notes to the Basic 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, 2018**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410						358,150			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	358,150	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	358,150	0	0	(358,150)	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		616,456	(78,924)	332,905	188,811	4,835	317,888	34,625	5,726	36,186
79	Fund Balances - July 1, 2017		(684,771)	314,158	1,204	(128,272)	2,449	1,538,175	11,796	3,769	276,762
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2018		(68,315)	235,234	334,109	60,539	7,284	1,856,063	46,421	9,495	312,948

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		1,422,127	266,634	402,390	142,170	152,880		34,549	152,880	35,585
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140		28,418							
8	FICA/Medicare Only Purposes Levies	1150					152,880				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>1,422,127</b>	<b>295,052</b>	<b>402,390</b>	<b>142,170</b>	<b>305,760</b>	<b>0</b>	<b>34,549</b>	<b>152,880</b>	<b>35,585</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	190,309				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>190,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	573	699	486	54	74	3,246	76	33	601
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		573	699	486	54	74	3,246	76	33	601
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	5,273								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	277								
73	Sales to Adults	1620	12,545								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		18,095								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	74,621								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		74,621	0							
83	<b>TEXTBOOK INCOME</b>	1800									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
95	Rentals	1910		2,878							
96	Contributions and Donations from Private Sources	1920	123,794								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	5,701			3,841					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	2,350								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						672,792			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	51,597	18,343							
108	Total Other Revenue from Local Sources		183,442	21,221	0	3,841	0	672,792	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,889,167	316,972	402,876	146,065	405,834	676,038	34,625	152,913	36,186
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	10,557,929			225,000	85,000				
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		10,557,929	0	0	225,000	85,000	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp ED Services	3105	121,685								
126	Special Education - Personnel	3110	165,463								
127	Special Education - Orphanage - Individual	3120	82,782								
128	Special Education - Orphanage - Summer Individual	3130	716								
129	Special Education - Summer School	3145	2,852								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		373,498	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	2,876								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		2,876	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	10,612								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	23,250								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				383,993					
152	Transportation - Special Education	3510				223,401					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		607,394	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant 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 Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	12,733								
172	<b>Total Restricted Grants-In-Aid</b>		422,969	0	0	607,394	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	10,980,898	0	0	832,394	85,000	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	8,900								
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		8,900	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	462,002								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	156,751								
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	38,806								
201	<b>Total Food Service</b>		657,559				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	816,954								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		816,954	0		0	0				
212	<b>TITLE IV</b>										
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	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	18,713								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	541,524								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		560,237	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	41,276								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		41,276	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	Total Stimulus Programs		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 III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	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	143,279								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991									
271	Medicaid Matching Funds - Fee-for-Service Program	4992	147,417								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	5,897								
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,381,519	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	2,381,519	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		15,251,584	316,972	402,876	978,459	490,834	676,038	34,625	152,913	36,186

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	1000										
5	Regular Programs	1100	4,828,696	1,173,156	124,391	81,898	1,629	24		109,707	6,319,501	6,449,083
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,984,443	562,355	79,575	11,466	6,091	130		52,445	2,696,505	2,324,335
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	414,219	172,148	29,462	71,321					687,150	532,490
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300						3,899			3,899	0
13	CTE Programs	1400	204,461	50,030		3,665				23,336	281,492	268,520
14	Interscholastic Programs	1500	31,379	87	80,624	10,238		5,814			128,142	160,300
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	141,891	37,364	9,941	1,357					190,553	260,200
18	Bilingual Programs	1800									0	0
19	Truant Alternative & Optional Programs	1900									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	Interscholastic 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	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	<b>Total Instruction</b> <sup>10</sup>	1000	7,605,089	1,995,140	323,993	179,945	7,720	9,867	0	185,488	10,307,242	9,994,928
34	<b>SUPPORT SERVICES (ED)</b>	2000										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	111,339	28,317	49,850	1,153					190,659	133,500
37	Guidance Services	2120	61,655	23,143							84,798	91,785
38	Health Services	2130	88,375	13,985	77,641	2,355		161			182,517	181,050
39	Psychological Services	2140	62,945	23,455	3,799						90,199	77,140
40	Speech Pathology & Audiology Services	2150	165,943	52,207	199	2,647	717				221,713	201,795
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	<b>Total Support Services - Pupils</b>	2100	490,257	141,107	127,690	9,954	717	161	0	0	769,886	685,270
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	375	1,793	45,168						47,336	104,435
45	Educational Media Services	2220	15,922		168,377	14,795					199,094	123,065
46	Assessment & Testing	2230									0	0
47	<b>Total Support Services - Instructional Staff</b>	2200	16,297	1,793	213,545	14,795	0	0	0	0	246,430	227,500
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310			90,502	1,243		266,094			357,839	209,700
50	Executive Administration Services	2320	159,683	31,972	19,930	6,992	1,349	3,308			223,234	247,138
51	Special Area Administration Services	2330	146,615	31,470							178,085	0
52	Tort Immunity Services	2360 - 2370									0	0
53	<b>Total Support Services - General Administration</b>	2300	306,298	63,442	110,432	8,235	1,349	269,402	0	0	759,158	456,838

The Notes to the Basic Financial Statements are an integral part of this statement.



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	383,311	100,238				11,623		7,466	502,638	483,800
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>383,311</b>	<b>100,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,623</b>	<b>0</b>	<b>7,466</b>	<b>502,638</b>	<b>483,800</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510									0	0
60	Fiscal Services	2520	107,760	10,958				340			119,058	109,349
61	Operation & Maintenance of Plant Services	2540	543,424	143,810	43,320	362,247					1,092,801	1,038,700
62	Pupil Transportation Services	2550			22,857						22,857	1,500
63	Food Services	2560	247,889	103,041	535	314,926					666,391	646,260
64	Internal Services	2570									0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>899,073</b>	<b>257,809</b>	<b>66,712</b>	<b>677,173</b>	<b>0</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>1,901,107</b>	<b>1,795,809</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610									0	0
68	Planning, Research, Development, & Evaluation Services	2620									0	0
69	Information Services	2630									0	0
70	Staff Services	2640									0	0
71	Data Processing Services	2660			3,638						3,638	5,600
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>3,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,638</b>	<b>5,600</b>
73	Other Support Services (Describe & Itemize)	2900									0	6,000
74	<b>Total Support Services</b>	<b>2000</b>	<b>2,095,236</b>	<b>564,389</b>	<b>522,017</b>	<b>710,157</b>	<b>2,066</b>	<b>281,526</b>	<b>0</b>	<b>7,466</b>	<b>4,182,857</b>	<b>3,660,817</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>32,688</b>	<b>5,531</b>		<b>8,365</b>					<b>46,584</b>	<b>39,250</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110									0	0
79	Payments for Special Education Programs	4120						44,937			44,937	105,000
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4170									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			8,900						8,900	8,900
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>8,900</b>			<b>44,937</b>			<b>53,837</b>	<b>113,900</b>
85	Payments for Regular Programs - Tuition	4210									0	0
86	Payments for Special Education Programs - Tuition	4220						6,840			6,840	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270						31,797			31,797	38,000
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>38,637</b>			<b>38,637</b>	<b>38,000</b>
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>8,900</b>			<b>83,574</b>			<b>92,474</b>	<b>151,900</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150						5,971			5,971	10,000
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>5,971</b>			<b>5,971</b>	<b>10,000</b>
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	<b>Total Debt Services</b>	<b>5000</b>						<b>5,971</b>			<b>5,971</b>	<b>10,000</b>
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	<b>Total Direct Disbursements/Expenditures</b>		<b>9,733,013</b>	<b>2,565,060</b>	<b>854,910</b>	<b>898,467</b>	<b>9,786</b>	<b>380,938</b>	<b>0</b>	<b>192,954</b>	<b>14,635,128</b>	<b>13,856,895</b>
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										616,456	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530									0	0
124	Operation & Maintenance of Plant Services	2540									0	0
125	Pupil Transportation Services	2550			197,364	18,600	39,357				255,321	238,925
126	Food Services	2560									0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>197,364</b>	<b>18,600</b>	<b>39,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,321</b>	<b>238,925</b>
128	Other Support Services (Describe & Itemize)	2900									0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>197,364</b>	<b>18,600</b>	<b>39,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,321</b>	<b>238,925</b>
130	COMMUNITY SERVICES (O&M)	3000									0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	0
134	Payments for Special Education Programs	4120									0	0
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						140,575			140,575	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>140,575</b>			<b>140,575</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>140,575</b>			<b>140,575</b>	<b>0</b>
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	0
143	Tax Anticipation Notes	5120									0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
145	State Aid Anticipation Certificates	5140									0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>197,364</b>	<b>18,600</b>	<b>39,357</b>	<b>140,575</b>	<b>0</b>	<b>0</b>	<b>395,896</b>	<b>238,925</b>
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(78,924)	
153												

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	0
158	Payments for Special Education Programs	4120									0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	<b>DEBT SERVICES (DS)</b>	5000										
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
163	Tax Anticipation Warrants	5110									0	0
164	Tax Anticipation Notes	5120									0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
166	State Aid Anticipation Certificates	5140									0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						137,621			137,621	137,625
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b> (Lease/Purchase Principal Retired) <sup>11</sup>	5300						290,000			290,000	290,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	500
172	Total Debt Services	5000				0		428,121			428,121	428,125
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000										0
174	Total Disbursements/ Expenditures				0			428,121			428,121	428,125
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,245)	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	<b>SUPPORT SERVICES (TR)</b>											
179	<b>SUPPORT SERVICES - PUPILS</b>											
180	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
181	<b>SUPPORT SERVICES - BUSINESS</b>											
182	Pupil Transportation Services	2550	6,286	999	782,363						789,648	865,996
183	Other Support Services (Describe & Itemize)	2900									0	0
184	Total Support Services	2000	6,286	999	782,363	0	0	0	0	0	789,648	865,996
185	<b>COMMUNITY SERVICES (TR)</b>	3000									0	0
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
188	Payments for Regular Programs	4110									0	0
189	Payments for Special Education Programs	4120									0	0
190	Payments for Adult/Continuing Education Programs	4130									0	0
191	Payments for CTE Programs	4140									0	0
192	Payments for Community College Programs	4170									0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	0
200	Tax Anticipation Notes	5120									0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
202	State Aid Anticipation Certificates	5140									0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) <sup>11</sup>										0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		6,286	999	782,363	0	0	0	0	0	789,648	865,996
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										188,811	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		127,917							127,917	133,000
216	Pre-K Programs	1125									0	0
217	Special Education Programs (Functions 1200-1220)	1200		140,571							140,571	133,080
218	Special Education Programs - Pre-K	1225									0	0
219	Remedial and Supplemental Programs - K-12	1250									0	0
220	Remedial and Supplemental Programs - Pre-K	1275									0	0
221	Adult/Continuing Education Programs	1300									0	0
222	CTE Programs	1400		3,031							3,031	3,350
223	Interscholastic Programs	1500		2,520							2,520	1,750
224	Summer School Programs	1600									0	0
225	Gifted Programs	1650									0	0
226	Driver's Education Programs	1700		1,921							1,921	1,700
227	Bilingual Programs	1800									0	0
228	Truants' Alternative & Optional Programs	1900									0	0
229	Total Instruction	1000		275,960							275,960	272,880
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		1,614							1,614	1,600
233	Guidance Services	2120		894							894	0
234	Health Services	2130		18,579							18,579	16,350
235	Psychological Services	2140		913							913	900
236	Speech Pathology & Audiology Services	2150		2,284							2,284	2,200
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
238	Total Support Services - Pupils	2100		24,284							24,284	21,050
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210									0	0
241	Educational Media Services	2220		3,042							3,042	3,550
242	Assessment & Testing	2230									0	0
243	Total Support Services - Instructional Staff	2200		3,042							3,042	3,550
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	0
246	Executive Administration Services	2320		8,772							8,772	8,510
247	Service Area Administrative Services	2330		2,126							2,126	0
248	Claims Paid from Self Insurance Fund	2361									0	0

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	0
250	Unemployment Insurance Pymts	2363									0	0
251	Insurance Payments (Regular or Self-Insurance)	2364									0	0
252	Risk Management and Claims Services Payments	2365									0	0
253	Judgment and Settlements	2366									0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
255	Reciprocal Insurance Payments	2368									0	0
256	Legal Services	2369									0	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>10,898</b>							<b>10,898</b>	<b>8,510</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		4,429							4,429	4,750
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>4,429</b>							<b>4,429</b>	<b>4,750</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510									0	0
264	Fiscal Services	2520		20,573							20,573	20,675
265	Facilities Acquisition & Construction Services	2530									0	0
266	Operation & Maintenance of Plant Services	2540		103,245							103,245	106,800
267	Pupil Transportation Services	2550									0	0
268	Food Services	2560		43,568							43,568	45,700
269	Internal Services	2570									0	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>167,386</b>							<b>167,386</b>	<b>173,175</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610									0	0
273	Planning, Research, Development, & Evaluation Services	2620									0	0
274	Information Services	2630									0	0
275	Staff Services	2640									0	0
276	Data Processing Services	2660									0	0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	Other Support Services (Describe & Itemize)	2900									0	0
279	<b>Total Support Services</b>	<b>2000</b>		<b>210,039</b>							<b>210,039</b>	<b>211,035</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>											
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110									0	0
283	Payments for Special Education Programs	4120									0	0
284	Payments for CTE Programs	4140									0	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>											
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110									0	0
289	Tax Anticipation Notes	5120									0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
291	State Aid Anticipation Certificates	5140									0	0
292	Other (Describe & Itemize)	5150									0	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>							<b>0</b>		<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>											
295	<b>Total Disbursements/Expenditures</b>			<b>485,999</b>				<b>0</b>			<b>485,999</b>	<b>483,915</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>4,835</b>	
297												

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530									0	0
302	Other Support Services (Describe & Itemize)	2900									0	0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	0
307	Payments for Special Education Programs	4120									0	0
308	Payments for CTE Programs	4140									0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										676,038	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			104,598						104,598	99,933
321	Unemployment Insurance Payments	2363									0	0
322	Insurance Payments (Regular or Self-Insurance)	2364									0	0
323	Risk Management and Claims Services Payments	2365									0	0
324	Judgment and Settlements	2366									0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
326	Reciprocal Insurance Payments	2368									0	0
327	Legal Services	2369			42,589						42,589	0
328	Property Insurance (Buildings & Grounds)	2371									0	0
329	Vehicle Insurance (Transportation)	2372									0	0
330	Total Support Services - General Administration	2000	0	0	147,187	0	0	0	0	0	147,187	99,933
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	0
333	Payments for Special Education Programs	4120									0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
339	Other Interest or Short-Term Debt	5150									0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	0	147,187	0	0	0	0	0	147,187	99,933
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,726	

The Notes to the Basic Financial Statements are an integral part of this statement.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									0	0
349	Operation & Maintenance of Plant Services	2540									0	900
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>
351	Other Support Services (Describe & Itemize)	2900									0	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	0
355	Payments to Special Education Programs	4120									0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>36,186</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	1,422,127		1,422,127	1,335,689
5	Operations & Maintenance	266,634		266,634	226,082	226,082
6	Debt Services **	402,390		402,390	9,520	9,520
7	Transportation	142,170		142,170	208,079	208,079
8	Municipal Retirement	152,880		152,880	266,701	266,701
9	Capital Improvements	0		0	0	0
10	Working Cash	34,549		34,549	0	0
11	Tort Immunity	152,880		152,880	135,700	135,700
12	Fire Prevention & Safety	35,585		35,585	0	0
13	Leasing Levy	0		0	0	0
14	Special Education	28,418		28,418	0	0
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	152,880		152,880	257,169	257,169
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>2,790,513</b>	<b>0</b>	<b>2,790,513</b>	<b>2,438,940</b>	<b>2,438,940</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund			250,000		250,000				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	250,000	0	250,000				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	Total GSAACs (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt
31									0	
32									0	
33	2016A Working Cash Bonds	09/30/16	1,000,000	1	1,000,000				1,000,000	665,891
34	2016B Refunding Alternate Revenue Bonds	09/30/16	4,245,000	7	2,120,000			290,000	1,830,000	1,830,000
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			5,245,000		3,120,000	0	0	290,000	2,830,000	2,495,891
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other _____					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other _____					
54	3. Refunding Bonds	6. Building Bonds			9. Other _____					

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2017									273,342	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		28,418			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					2,530
8	School Facility Occupation Tax Proceeds					30 or 60-1983				672,792	
9	Driver Education					10 or 20-3370					23,250
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						<b>0</b>	<b>28,418</b>	<b>0</b>	<b>672,792</b>	<b>25,780</b>
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		28,418			25,780
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200				137,621	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				290,000	
20	Debt Services Other (Describe & Itemize)					30-5400				500	
21	<b>Total Debt Services</b>									<b>428,121</b>	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						<b>0</b>	<b>28,418</b>	<b>0</b>	<b>428,121</b>	<b>25,780</b>
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>518,013</b>	<b>0</b>
25	<b>Reserved Fund Balance</b>					714				518,013	
26	<b>Unreserved Fund Balance</b>					730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <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 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).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning</b> July 1, 2017	<b>Add: Additions</b> July 1, 2017 thru June 30, 2018	<b>Less: Deletions</b> July 1, 2017 thru June 30, 2018	<b>Cost Ending</b> June 30, 2018	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> <b>Beginning</b> July 1, 2017	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> July 1, 2017 thru June 30, 2018	<b>Less: Depreciation</b> <b>Deletions</b> July 1, 2017 thru June 30, 2018	<b>Accumulated</b> <b>Depreciation Ending</b> June 30, 2018	<b>Ending Balance</b> <b>Undepreciated</b> June 30, 2018
3	Works of Art & Historical Treasures	210				0		0			0	0
4	Land	220										
5	Non-Depreciable Land	221	218,267			218,267						218,267
6	Depreciable Land	222				0	50	0			0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	21,279,165			21,279,165	50	10,723,133	425,583		11,148,716	10,130,449
9	Temporary Buildings	232				0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,634,205			3,634,205	20	1,364,511	180,745		1,545,256	2,088,949
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	4,097,610	49,143		4,146,753	10	3,625,540	91,538		3,717,078	429,675
13	5 Yr Schedule	252	109,784			109,784	5	109,064	720		109,784	0
14	3 Yr Schedule	253				0	3	0			0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>29,339,031</b>	<b>49,143</b>	<b>0</b>	<b>29,388,174</b>		<b>15,822,248</b>	<b>698,586</b>	<b>0</b>	<b>16,520,834</b>	<b>12,867,340</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								<b>698,586</b>			

A	B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)			This schedule is completed for school districts only.		
Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount		
6		<b>OPERATING EXPENSE PER PUPIL</b>			
7		<b>EXPENDITURES:</b>			
8	ED	Expenditures 15-22, L114	Total Expenditures		14,635,128
9	O&M	Expenditures 15-22, L151	Total Expenditures		395,896
10	DS	Expenditures 15-22, L174	Total Expenditures		428,121
11	TR	Expenditures 15-22, L210	Total Expenditures		789,648
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		485,999
13	TORT	Expenditures 15-22, L342	Total Expenditures		147,187
14			<b>Total Expenditures</b>		<b>16,881,979</b>
16		<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L48, Col D & F	3410 Adult Ed (from CCS)		0
30	O&M-TR	Revenues 9-14, L49, 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, L239, Col D	4810 Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+H)	1125 Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+H)	1225 Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+H)	1300 Adult/Continuing Education Programs		3,899
38	ED	Expenditures 15-22, L15, Col K - (G+H)	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+H)	3000 Community Services		46,584
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		92,474
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		0
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+H)	3000 Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		140,575
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		0
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		39,357
60	DS	Expenditures 15-22, L160, Col K	4000 Total Payments to Other Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		290,000
62	TR	Expenditures 15-22, L185, Col K - (G+H)	3000 Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		0
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		0
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L344, Col K	4000 Total Payments to Other Govt Units		0
76			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>		<b>622,675</b>
77			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>16,259,304</b>
78			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>1,476,535</b>
79			<b>Estimated OEPP (Line 77 divided by Line 78)</b>		<b>11,011.69</b>
80					

		A	B	C	D	E	F
		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
		<i>This schedule is completed for school districts only.</i>					
1	2	3	4	5	6	7	8
Fund	Account No. - Title	PER CAPITA TUITION CHARGE				Amount	
81	PER CAPITA TUITION CHARGE						
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)		\$	0
84	TR	Revenues 9-14, L45, Col F	1413	Regular - Transp Fees from Other Sources (In State)			0
85	TR	Revenues 9-14, L44, 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, L57, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0
93	TR	Revenues 9-14, L58, Col F	1600	Total Food Service			18,055
94	ED	Revenues 9-14, L75, Col C	1700	Total District/School Activity Income			74,621
95	ED-O&M	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks			0
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	Revenues 9-14, L92, Col C	1910	Rentals			2,878
101	ED-O&M	Revenues 9-14, L95, Col C,D	1940	Services Provided Other Districts			0
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1991	Payment from Other Districts			0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1993	Other Local Fees (Describe & Itemize)			0
104	ED	Revenues 9-14, L106, Col C	3100	Total Special Education			373,498
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3200	Total Career and Technical Education			2,876
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3300	Total Bilingual Ed			10,612
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3360	State Free Lunch & Breakfast			0
108	ED	Revenues 9-14, L145, Col C	3365	School Breakfast Initiative			23,250
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3370	Driver Education			607,394
110	ED-O&M	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation			0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C	3650	Learning Improvement - Changes Grants			0
112	ED	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy			0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Trant 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-TR-MR/SS	Revenues 9-14, L165, Col C,D,F,G	3765	Chicago General Education Block Grant			0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L166, Col C,D,F,G	3767	Chicago Educational Services Block Grant			0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L165, Col C,D,F,G	3775	School Safety & Educational Improvement Block Grant			0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L167, Col C,F	3780	Technology - Technology for Success			0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L167, Col C,F	3815	State Charter Schools			0
123	ED-TR	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects			0
124	O&M	Revenues 9-14, L171, Col C,G	3999	Other Restricted Revenue from State Sources			12,733
125	ED-O&M-DS-TR-MR/SS-Tot	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)			0
126	ED	Revenues 9-14, L181, Col C	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L194, Col C,D,F,G	4200	Total Title V			8,900
128	ED-O&M-TR-MR/SS	Revenues 9-14, L201, Col C,G	4300	Total Food Service			657,559
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4400	Total Title I			816,954
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4620	Total Title IV			0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			541,524
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4700	Total CTE - Perkins			41,276
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4800	Total ARRA Program Adjustments			0
161	ED-O&M-DS-TR-MR/SS-Tot	Revenue Adjustments (C331 thru J258)	4901	Race to the Top			0
162	ED	Revenues 9-14, L260, Col C	4902	Race to the Top-Pre-school Expansion Grant			0
163	ED-O&M-DS-TR-MR/SS-Tot	Revenues 9-14, L261, Col C,G,I	4904	Advanced Placement Fee/International Baccalaureate			0
164	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4905	Title III - Immigrant Education Program (IEP)			0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)			0
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America			0
167	ED-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	Mckinney Education for Homeless Children			0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula			0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality			143,279
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	Medical Matching Funds - Administrative Outreach			0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medical Matching Funds - Fee-for-Service Program			147,417
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)			5,897
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	3100	Special Education Contributions from EBF Funds **			633,499
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***			0
176	ED-MR/SS						0
178				Total Deductions for PCTC Computation Line 84 through Line 174		\$	4,122,252
179				Net Operating Expense for Tuition Computation (Line 77 minus Line 176)			12,137,042
180				Total Depreciation Allowance (from page 26, Line 15, Col I)			698,586
181				Total Allowance for PCTC Computation (Line 177 plus Line 178)			12,835,628
182				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018			1,476,535
183				Total Estimated PCTC (Line 179 divided by Line 180) ** \$			8,692,99
184							
185							

The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by SBE

Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.

Follow the same instructions as above except under "What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.

Evidence Based Funding Link: <https://www.isbe.net/Pages/efbdfdistribution.aspx>

Illinois State Board of Education  
School Business Services Division

**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.*
- 2. In column (B) enter the number of the Fund-Function-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.*
- 3. In Column (C) enter the name of the Company that is listed on the contract.*
- 4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.*
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.*
- 7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.*

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	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	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2018 <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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17								
18			<b>Restricted Program</b>		<b>Unrestricted Program</b>			
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
20	Support Services:	1000		10,575,482		10,575,482		
21	Pupil	2100		793,453		793,453		
22	Instructional Staff	2200		249,472		249,472		
23	General Admin.	2300		915,894		915,894		
24	School Admin	2400		507,067		507,067		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	139,631	0	139,631	0		
28	Oper. & Maint. Plant Services	2540		1,196,046	1,196,046	0		
29	Pupil Transportation	2550		1,028,469		1,028,469		
30	Food Services	2560		395,566		395,566		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	3,638	0	3,638	0		
38	Other:	2900		0		0		
39	Community Services	3000		46,584		46,584		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			0		0		
41	<b>Total</b>		143,269	15,708,033	1,339,315	14,511,987		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	143,269	Total Indirect costs:	1,339,315		
44			Total Direct Costs:	15,708,033	Total Direct Costs:	14,511,987		
45			=	0.91%	=	9.23%		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
3	Fiscal Year Ending June 30, 2018					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Frankfort Community Unit School					
7	21-028-1680-26					
8	Check box if this schedule is not applicable.....	<input checked="" type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	➔				
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	<b>(Limit text to 200 characters, for additional space use line 33 and 38)</b>
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						
45						
46						
47						
48						
50						
51						



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 #1  
 RCDT Number: 21-028-1680-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	223,234		223,234	277,390		277,390
2. Special Area Administration Services	2330	178,085		178,085			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>401,319</b>	<b>0</b>	<b>401,319</b>	<b>277,390</b>	<b>0</b>	<b>277,390</b>
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							<b>-31%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

**Matt Donkin**  
 \_\_\_\_\_  
*Contact Name (for questions)*

**618-937-2421**  
 \_\_\_\_\_  
*Contact Telephone Number*

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 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, St. John's Reimb., Misc
3. Page 11 Line 107: Operation and Maint Fund: Oil Royalties, TIF money
4. Page 12 Line 172: Education Fund: State of IL Library Grant, Orphanage Tuition
5. Page 13 Line 200: Education Fund: NSLP Equipment GrantState of IL Library Grant
6. Page 14 Line 272: Education Fund: Dept of Rehab Services
7. Page 16 Line 73: Education Fund: Dept of Rehab Services Supplies
8. Page 17 Line 136: Operation and Maint Fund: Unused Grant money from Energy Efficiency Grant
9. 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 LLCs 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 leased/purchase agreements or bonded/other indebtedness (judicial 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 LLCs 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 LLCs 5/20-10 for further explanation)

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	15,251,584	316,972	978,459	34,625	16,581,640
9	<b>Direct Expenditures</b>	14,635,128	395,896	789,648		15,820,672
10	<b>Difference</b>	616,456	(78,924)	188,811	34,625	<b>760,968</b>
11	<b>Fund Balance - June 30, 2018</b>	(68,315)	235,234	60,539	46,421	<b>273,879</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2018**

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

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**Note: 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**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
U.S. Department of Education										0	
Flow Through Illinois State Board of Education										0	
Title VI-Rural Incentive										0	
2017	84.358B	17-4107	16,632	8,900	16,632	0	8,900	0	11,272	36,804	
										0	
Title I-Low Income (M)										0	
2017	84.010A	17-4300	533,101	212,188	630,236	0	115,053	0	0	745,289	
2018	84.010A	18-4300	0	604,766	0	0	660,216	0	124,420	784,636	
			533,101	816,954	630,236	0	775,269	0	124,420	1,529,925	
										0	
Special Education Preschool										0	
2017	84.173A	17-4600	15,287	2,305	17,530	0	62	0	0	17,592	
2018	84.173A	18-4600	0	16,408	0	0	20,179	0	2,298	22,477	
			15,287	18,713	17,530	0	20,241	0	2,298	40,069	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
U.S. Department of Education									0		
Flow Through Illinois State Board of Education									0		
Special Education IDEA									0		
2017	84.027A	17-4620	424,347	111,402	479,058	0	56,691	0	0	535,749	
2018	84.027A	18-4620	0	430,122	0	0	482,595	0	21,987	504,582	
			424,347	541,524	479,058	0	539,286	0	21,987	1,040,331	
									0		
Title II-Teacher Quality									0		
2017	84.367A	17-4932	101,257	38,375	117,676	0	22,956	0	0	140,632	
2018	84.367A	18-4932	0	104,904	0	0	108,274	0	8,037	116,311	
			101,257	143,279	117,676	0	131,230	0	8,037	256,943	
									0		
									0		
									0		
<b>Total Flow Through Illinois State Board of Education</b>			1,090,624	1,529,370	1,261,132	0	1,474,926	0	168,014	2,904,072	
									0		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients (B)	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
U.S. Department of Education										0	
Flow Through Regional Office of Education										0	
Perkins CTE										0	
2017	84.048A	17-4745	30,192	20,638	30,192	0	20,638	0	0	50,830	
2018	84.048A	18-4745	0	62,770	0	0	62,770	0	0	62,770	
			30,192	83,408	30,192	0	83,408	0	0	113,600	
										0	
<b>Total Flow Through Regional Office of Education</b>			30,192	83,408	30,192	0	83,408	0	0	113,600	
										0	
Flow Through Illinois Comptroller										0	
DORS										0	
2018		18-4999	0	5,897	0	0	5,897	0	0	5,897	
										0	
<b>Total Flow Through Illinois Comptroller</b>			0	5,897	0	0	5,897	0	0	5,897	
										0	
										0	
<b>Total U.S. Department of Education</b>			<b>1,120,816</b>	<b>1,618,675</b>	<b>1,291,324</b>	<b>0</b>	<b>1,564,231</b>	<b>0</b>	<b>168,014</b>	<b>3,023,569</b>	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
U.S. Department of Agriculture									0	
Flow Through Illinois State Board of Education									0	
National Lunch (M)									0	
2017	10.555	17-4210	384,431	82,214	384,431	0	82,214	0	0	466,645
2018	10.555	18-4210	0	379,787	0	0	379,787	0	0	379,787
			384,431	462,001	384,431	0	462,001	0	0	846,432
National Breakfast (M)									0	
2017	10.553	17-4220	121,945	28,919	121,945	0	28,919	0	0	150,864
2018	10.553	18-4220	0	127,832	0	0	127,832	0	0	127,832
			121,945	156,751	121,945	0	156,751	0	0	278,696
									0	
Commodities	10.555	18-4250	0	37,883	0	0	37,883	0	0	37,883
Department of Defense-Fruits and Vegetables	10.582	18-4250	0	27,124	0	0	27,124	0	0	27,124
									0	
NSLP EQ Grant	10.579	18-4260	0	38,806	0	0	38,806	0	0	38,806
									0	
<b>Total U.S. Department of Agriculture</b>			<b>506,376</b>	<b>722,565</b>	<b>506,376</b>	<b>0</b>	<b>722,565</b>	<b>0</b>	<b>0</b>	<b>1,228,941</b>

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
U.S. Department of Health and Human Services										0	
Flow Through IL Healthcare & Family Services										0	
Administrative Outreach										0	
2018	93.778	18-4992	0	0	0	0	0	0	0	0	
										0	
<b>Total US Department of Health and Family Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
										0	
<b>Total Federal Awards</b>			<b>1,627,192</b>	<b>2,341,240</b>	<b>1,797,700</b>	<b>0</b>	<b>2,286,796</b>	<b>0</b>	<b>168,014</b>	<b>4,252,510</b>	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2018

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

**FINANCIAL STATEMENTS**

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

Adverse

**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, Qualified, Adverse, Disclaimer<sup>7</sup>)

Unmodified

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM OR CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010.	US Department of Education/Title I	775,269
10.553/10.555	US Department of Agriculture/Child Nutrition Cluster	618,752
	<b>Total Amount Tested as Major</b>	\$1,394,021

**Total Federal Expenditures for 7/1/17-6/30/18**

% tested as Major

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

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

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

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2018

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2018- 001      2. THIS FINDING IS:       New       Repeat from Prior Year?  
 Year originally reported?      2015

3. Criteria or specific requirement  
 Segregation of Duties

4. Condition

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

5. Context<sup>12</sup>

The School District does not have adequate segregation of duties.

6. Effect

Transaction and reporting errors could occur and not be detected in a timely manner.

7. Cause

The cost versus benefit of hiring additional staff is not conducive for the District.

8. Recommendation

The School District should segregate or rotate duties so that no one individual handles a transaction from its inception to its completion. While the District's staffing arrangement may not permit an adequate segregation of duties in all respects for an effective system of internal control procedures, it is important that the personnel and management is aware of this condition.

9. Management's response<sup>13</sup>

The School District is aware of this condition. A review of the staffing arrangement, assignment of duties, and employee bonding will be completed.

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

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

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

**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2018

**SECTION II - FINANCIAL STATEMENT FINDINGS**

<b>1. FINDING NUMBER:</b> <sup>11</sup>	<b>2018- 002</b>	<b>2. THIS FINDING IS:</b>	<input type="checkbox"/> New	<input checked="" type="checkbox"/> Repeat from Prior Year?	
				Year originally reported?	2015

**3. Criteria or specific requirement**  
 Current Government Auditing Standards require the School District to designate a qualified management level individual to be responsible and accountable for overseeing the drafting of the School District's financial statements and footnotes in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**4. Condition**  
 Personnel of the School District do not currently possess the skills necessary to draft financial statements and footnotes in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**5. Context**<sup>12</sup>  
 The School District does not possess the ability to draft their financial statements or footnotes.

**6. Effect**  
 The School District's management may not be able to detect error or omissions in the application of the cash basis of accounting with respect to the School District's financial statements or footnotes.

**7. Cause**  
 Lack of formal technical training and continuing education.

**8. Recommendation**  
 Current Government Auditing Standards allow the School District to continue to request the auditor to prepare the financial statements and footnote disclosures. However, the School District is still responsible for having a qualified person capable of understanding the complete drafting of financial statements and footnote disclosures as well as having the capability of making sure that all adjusting entries, having a material effect on the financial statements, are properly posted prior to the audit being performed. The School District should consider providing additional training for its staff.

**9. Management's response**<sup>13</sup>  
 The District agrees with the finding and is looking at additional trainings for staff in order to meet this requirement. For the current audit year, we will review, approve, and accept responsibility for the services the auditor supplied for this requirement.

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

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

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

Frankfort Community Unit School District #168  
 21-028-1680-26  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2018

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

1. FINDING NUMBER:<sup>14</sup>      2018- N/A      2. THIS FINDING IS:       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup> \_\_\_\_\_

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

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

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

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

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



**Frankfort Community Unit School District #168**  
**21-028-1680-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2017-001	Segregation of duties.	Not implemented due to limited resources.
2017-002	Management oversight of financial statements.	Not implemented due to limited resources.
2017-003	Undercollateralized	Corrected

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

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

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

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