

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA/13

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

School District  
 Joint Agreement

Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2013

<p><b>School District/Joint Agreement Information</b>          (See instructions on inside of this page.)          School District/Joint Agreement Number:  <b>34-049-1060-02</b>          County Name:  <b>LAKE</b>          Name of School District/Joint Agreement:  <b>BANNOCKBURN SCHOOL DISTRICT #106</b>          Address:  <b>2154 TELEGRAPH ROAD</b>          City:  <b>DEERFIELD</b>          Email Address:  <b>shermann@bannockburnschool.org</b>          Zip Code:  <b>60015-5909</b></p>	<p><b>Accounting Basis:</b>  <input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b>          Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit:          Send ISBE a File</p> <p>0</p>	<p><b>Certified Public Accountant Information</b>          Name of Auditing Firm:  <b>MILBURN CAIN &amp; CO</b>          Name of Audit Manager:  <b>M. DAVID CAIN</b>          Address:  <b>4237 GROVE AVENUE</b>          City:  <b>GURNEE</b> State: <b>IL</b> Zip Code: <b>60031</b>          Phone Number: <b>847-336-6455</b> Fax Number: <b>847-336-9594</b>          IL License Number: <b>060-007071</b> Expiration Date: <b>11/2014</b>          Email Address:  <b>DCAIN@MILBURNCAIN.BIZ</b></p>
<p><b>Annual Financial Report</b>          Type of Auditor's Report Issued:  <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer  <input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><b>A-133 Single Audit Status:</b>          YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Are Federal expenditures greater than \$500,000?          YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is all A-133 Single Audit Information completed and attached?          YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Were any financial statement or federal awards findings issued?  <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>	<p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISB</p>
<p>District Superintendent/Administrator Name (Type or Print):          Email Address:          Telephone:          Fax Number:          Signature &amp; Date:</p>	<p>Township Treasurer Name (type or print):          Email Address:          Telephone:          Fax Number:          Signature &amp; Date:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):          Email Address:          Telephone:          Fax Number:          Signature &amp; Date:</p>

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/13)

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

**Round all amounts to the nearest dollar. Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained in the itemization page.

**Submit AFR Electronically**

\* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see Instructions for complete submission procedures).

Attachment Manager Link

*Note: CD/Disk no longer accepted.*

\* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

*Note: Adobe Acrobat (\*.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment Manager and they will be embedded for you.*

**Submit Paper Copy of AFR with Signatures**

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
Single Audit Act A-133

**Qualifications of Auditing Firm**

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

**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 interest statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code*. [105 ILCS 5/8-2; 10-20.19; 19-6]
3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code*. [105 ILCS 5/10-20.21]
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
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 *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.
10. One or more Interfund loans were outstanding beyond the term provided by statute.
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
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 *Sections 2-3.27 and 2-3.28 of the School Code*. [105 ILCS 5/2-3.27; 2-3.28]

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

14. 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 *Sections 17-16 or 34-23 thru 34-27 of the School Code*. [105 ILCS 5/17-16 or 34-23 thru 34-27]
15. 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.
16. The district has issued school or teacher orders for wages as permitted in *Sections 8-16, 32-7.2 and 34-76 of the School Code* or issued funding bonds for this purpose pursuant to *Section 19-8 of the School Code*. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
17. 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**

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. 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.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2013, 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.

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

Date: 6/30/2013

24. 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
<b>Intergovernmental Accounts Receivable (150)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Other Receivables (160)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Deferred Revenues &amp; Other Current Liabilities (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Total</b>						0

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

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

[Empty box for comments]

**MILBURN CAIN & CO.**

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.

*Milburn Cain & Co.*  
Signature

9-10-13  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2012</u>				Equalized Assessed Valuation (EAV):				209,581,540				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.024350		+ 0.003820		+ 0.000900		= 0.029070		0.000450		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	6,674,440			4,636,661			2,037,779			9,471,588			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>		a. 6.9% for elementary and high school districts,				14,461,126						
32	<input type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		0								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>														
2	(Go to the following website for reference to the Financial Profile)														
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>														
4															
5															
6															
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41															

**ESTIMATED FINANCIAL PROFILE SUMMARY**

(Go to the following website for reference to the Financial Profile)  
[www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm)

**District Name:** BANNOCKBURN SCHOOL DISTRICT #106  
**District Code:** 34-049-1060-02  
**County Name:** LAKE

**1. Fund Balance to Revenue Ratio:**

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

**Total**  
 9,471,588.00  
 6,674,440.00  
 0.00

**Ratio**  
 1.419

**Score**  
 Weight  
 Value

4  
 0.35  
 1.40

**2. Expenditures to Revenue Ratio:**

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

**Total**  
 4,636,661.00  
 6,674,440.00  
 0.00

**Ratio**  
 0.695

**Score**  
 Adjustment  
 Weight  
 Value

4  
 0  
 0.35  
 1.40

**3. Days Cash on Hand:**

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

**Total**  
 12,626,989.00  
 12,879.61

**Days**  
 980.38

**Score**  
 Weight  
 Value

4  
 0.10  
 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

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

**Total**  
 0.00  
 5,178,655.06

**Percent**  
 100.00

**Score**  
 Weight  
 Value

4  
 0.10  
 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

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

**Total**  
 0.00  
 14,461,126.26

**Percent**  
 100.00

**Score**  
 Weight  
 Value

4  
 0.10  
 0.40

**Total Profile Score: 4.00 \***

**Estimated 2014 Financial Profile Designation: RECOGNITION**

\* 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, 2013**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	<b>CURRENT ASSETS (100)</b>										
3	Cash (Accounts 111 through 115) *		3,098,212	522,860	0	160,355	61,835	143,593	597,491	0	0
4	Investments	120	5,835,751	984,851	0	302,042	116,472	270,489	1,125,427	0	0
5	Taxes Receivable	130	2,572,020	403,496	0	95,064	67,601	0	47,532	0	0
6	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
7	Intergovernmental Accounts Receivable	150	18,074	0	0	22,298	0	0	0	0	0
8	Other Receivables	160	0	0	0	0	0	0	0	0	0
9	Inventory	170	0	0	0	0	0	0	0	0	0
10	Prepaid Items	180	37,509	21,414	0	0	0	0	0	0	0
11	Other Current Assets (Describe & Itemize)	190	18,615	3,141	0	963	372	863	3,590	0	0
12	<b>Total Current Assets</b>		11,580,181	1,935,762	0	580,722	246,280	414,925	1,774,040	0	0
13	<b>CAPITAL ASSETS (200)</b>										
14	Works of Art & Historical Treasures	210									
15	Land	220									
16	Building & Building Improvements	230									
17	Site Improvements & Infrastructure	240									
18	Capitalized Equipment	250									
19	Construction in Progress	260									
20	Amount Available in Debt Service Funds	340									
21	Amount to be Provided for Payment on Long-Term Debt	350									
22	<b>Total Capital Assets</b>										
23	<b>CURRENT LIABILITIES (400)</b>										
24	Interfund Payables	410	0	0	0	0	0	0	0	0	0
25	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
26	Other Payables	430	194,338	29,335	0	4,265	0	0	0	0	0
27	Contracts Payable	440	0	0	0	0	0	0	0	0	0
28	Loans Payable	460	0	0	0	0	0	0	0	0	0
29	Salaries & Benefits Payable	470	0	0	0	0	2,540	0	0	0	0
30	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
31	Deferred Revenues & Other Current Liabilities	490	5,090,386	798,574	0	188,146	133,792	0	94,073	0	0
32	Due to Activity Fund Organizations	483	0	0	0	0	0	0	0	0	0
33	<b>Total Current Liabilities</b>		5,284,724	827,909	0	192,411	136,332	0	94,073	0	0
34	<b>LONG-TERM LIABILITIES (500)</b>										
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
36	<b>Total Long-Term Liabilities</b>										
37	Reserved Fund Balance	714	0	0	0	0	60,382	0	0	0	0
38	Unreserved Fund Balance	730	6,295,457	1,107,853	0	388,311	49,566	414,925	1,679,967	0	0
39	Investment in General Fixed Assets										
40	<b>Total Liabilities and Fund Balance</b>		11,580,181	1,935,762	0	580,722	246,280	414,925	1,774,040	0	0

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2013

Line	A		B	L	M	N	
	ASSETS	Acct. #				Agency Fund	General Fixed Assets
2							
3	<b>CURRENT ASSETS (400)</b>						
4	Cash (Accounts 111 through 115)		72				
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>		72				
14	<b>CAPITAL ASSETS (200)</b>						
15	Works of Art & Historical Treasures	210			0		
16	Land	220			382,477		
17	Building & Building Improvements	230			8,528,958		
18	Site Improvements & Infrastructure	240			853,136		
19	Capitalized Equipment	250			828,998		
20	Construction in Progress	260			0		
21	Amount Available in Debt Service Funds	340					
22	Amount to be Provided for Payment on Long-Term Debt	350					0
23	<b>Total Capital Assets</b>				10,593,567		0
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					
34	<b>Total Current Liabilities</b>		72				
35	<b>LONG-TERM LIABILITIES (500)</b>						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511					0
37	<b>Total Long-Term Liabilities</b>						0
38	Reserved Fund Balance	714	0				
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets				10,593,567		
41	<b>Total Liabilities and Fund Balance</b>		72		10,593,567		0



**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, 2013**

	A	B	C	D	E	F	G	H
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects
2	<b>RECEIPTS/REVENUES</b>							
3	Local Sources	1000	5,216,474	1,008,846	0	140,337	54,265	1,735
4	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0
5	State Sources	3000	108,867	0	0	89,173	0	0
6	Federal Sources	4000	50,211	0	0	0	0	0
7	Total Direct Receipts/Revenues		5,385,552	1,008,846	0	229,510	54,265	1,735
8	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	485,048	0	0	0	0	0
9	Total Receipts/Revenues		5,870,600	1,008,846	0	229,510	54,265	1,735
10	<b>DISBURSEMENTS/EXPENDITURES</b>							
11	Instruction	1000	1,759,027				32,046	
12	Support Services	2000	1,214,068	415,578		104,164	66,674	0
13	Community Services	3000	0	0	0	0	0	0
14	Payments to Other Districts & Governmental Units	4000	1,020,217	0	0	123,607	0	0
15	Debt Service	5000	0	0	0	0	0	0
16	Total Direct Disbursements/Expenditures		3,993,312	415,578	0	227,771	98,720	0
17	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	485,048	0	0	0	0	0
18	Total Disbursements/Expenditures		4,478,360	415,578	0	227,771	98,720	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,392,240	593,268	0	1,739	(44,455)	1,735
20	<b>OTHER SOURCES/USES OF FUNDS</b>							
21	<b>OTHER SOURCES OF FUNDS (7000)</b>							
22	PERMANENT TRANSFER FROM VARIOUS FUNDS							
23	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0
24	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0
26	Transfer Among Funds	7130	0	0	0	0	0	0
27	Transfer of Interest	7140	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	0	0	0	0	0	0
31	<b>SALE OF BONDS (7200)</b>							
32	Principal on Bonds Sold	7210	0	0	0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0
35	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0
40	Transfer to Capital Projects Fund	7800	0	0	0	0	0	300,000
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0
43	Total Other Sources of Funds		0	0	0	0	0	300,000
44	<b>OTHER USES OF FUNDS (8000)</b>							
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)							
46	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	0	0	0	0	0	0
47	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	0	0	0	0	0	0
48	Transfer Among Funds	8130	0	0	0	0	0	0
49	Transfer of Interest	8140	0	0	0	0	0	0

**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, 2013**

	A	B	C	D	E	F	G	H
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects
1								
2								
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	0					0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0				0
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0				0
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0				0
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0				0
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0				0
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0				0
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0				0
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0				0
70	Taxes Transferred to Pay for Capital Projects	8810	0	0				0
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0				0
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0				0
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	300,000				0
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0
75	Other Uses Not Classified Elsewhere	8990	0	0		0	0	0
76	<b>Total Other Uses of Funds</b>		0	300,000	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	(300,000)	0	0	0	300,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,392,240	293,268	0	1,739	(44,455)	301,735
79	<b>Fund Balances - July 1, 2012</b>		4,903,217	814,585		386,572	154,403	113,190
80	Other Changes in Fund Balances - Increases (Decreases)							
81	<b>Fund Balances - June 30, 2013</b>		6,295,457	1,107,853	0	388,311	109,948	414,925

**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, 2013**

A		B	I	J	K
Description		Acct. #	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1					
2					
3	<b>RECEIPTS/REVENUES</b>				
4	Local Sources	1000	50,532	0	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000			
6	State Sources	3000	0	0	0
7	Federal Sources	4000	0	0	0
8	Total Direct Receipts/Revenues		50,532	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998			
10	Total Receipts/Revenues		50,532	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>				
12	Instruction	1000			
13	Support Services	2000		0	0
14	Community Services	3000			
15	Payments to Other Districts & Governmental Units	4000			
16	Debt Service	5000		0	0
17	Total Direct Disbursements/Expenditures			0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180			
19	Total Disbursements/Expenditures			0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		50,532	0	0
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		0	0
26	Transfer of Working Cash Fund Interest	7120		0	0
27	Transfer Among Funds	7130			
28	Transfer of Interest	7140	0	0	0
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	0	0	0
34	Premium on Bonds Sold	7220	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			
41	Transfer to Capital Projects Fund	7800			
42	ISBE Loan Proceeds	7900			
43	Other Sources Not Classified Elsewhere	7980	0	0	0
44	Total Other Sources of Funds		0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>				
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>				
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		0	

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, 2013

	A	B	I	J	K
	Description	Acct #	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1					
2					
51	Transfer from Capital Project Fund to O&M Fund	8150			0
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160			0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170			0
54	Taxes Pledged to Pay Principal on Capital Leases	8410			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440			
58	Taxes Pledged to Pay Interest on Capital Leases	8510			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620			
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630			
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640			
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710			
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720			
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730			
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740			
70	Taxes Transferred to Pay for Capital Projects	8810			
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820			
72	Other Revenues Pledged to Pay for Capital Projects	8830			
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840			
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0
76	<b>Total Other Uses of Funds</b>		0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		50,532	0	0
79	<b>Fund Balances - July 1, 2012</b>		1,629,435		
80	Other Changes in Fund Balances - Increases (Decreases)				
81	<b>Fund Balances - June 30, 2013</b>		1,679,967	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K	
	Description	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 FROM LOCAL SOURCES (1000)</b>											
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>											
5	Designated Purposes Levies (1110-1120)		5,095,882	1,003,609	0	138,569	51,762	0	44,434	0	0	
6	Leasing Purposes Levy	1130	0	0	0	0	0	0	0	0	0	
7	Special Education Purposes Levy	1140	0	0	0	0	0	0	0	0	0	
8	FICA/Medicare Only Purposes Levies	1150	0	0	0	0	0	0	0	0	0	
9	Area Vocational Construction Purposes Levy	1160	0	0	0	0	0	0	0	0	0	
10	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0	
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>5,095,882</b>	<b>1,003,609</b>	<b>0</b>	<b>138,569</b>	<b>51,762</b>	<b>0</b>	<b>44,434</b>	<b>0</b>	<b>0</b>	
13	<b>PAYMENTS IN LIEU OF TAXES</b>											
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0	
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	25,031	0	0	0	2,000	0	0	0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0	
18	<b>Total Payments in Lieu of Taxes</b>		<b>25,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
19	<b>TUITION</b>											
20	Regular - Tuition from Pupils or Parents (In State)	1311	0	0	0	0	0	0	0	0	0	
21	Regular - Tuition from Other Districts (In State)	1312	0	0	0	0	0	0	0	0	0	
22	Regular - Tuition from Other Sources (In State)	1313	0	0	0	0	0	0	0	0	0	
23	Regular - Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0	0	0	0	0	0	0	0	0	
25	Summer Sch - Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0	
26	Summer Sch - Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0	
28	CTE - Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0	
29	CTE - Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0	
30	CTE - Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0	
31	CTE - Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0	0	0	0	0	0	0	0	0	
33	Special Ed - Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0	
34	Special Ed - Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0	
36	Adult - Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0	
37	Adult - Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0	
38	Adult - Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0	
39	Adult - Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0	
40	<b>Total Tuition</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>	
41	<b>TRANSPORTATION FEES</b>											
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	0	0	0	0	0	0	0	0	0	
43	Regular - Transp Fees from Other Districts (In State)	1412	0	0	0	0	0	0	0	0	0	
44	Regular - Transp Fees from Other Sources (In State)	1413	0	0	0	0	0	0	0	0	0	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	0	0	0	0	0	0	0	0	0	
46	Regular Transp Fees from Other Sources (Out of State)	1416	0	0	0	0	0	0	0	0	0	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	0	0	0	0	0	0	0	0	0	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	0	0	0	0	0	0	0	0	0	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	0	0	0	0	0	0	0	0	0	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	0	0	0	0	0	0	0	0	0	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	0	0	0	0	0	0	0	0	0	
52	CTE - Transp Fees from Other Districts (In State)	1432	0	0	0	0	0	0	0	0	0	
53	CTE - Transp Fees from Other Sources (In State)	1433	0	0	0	0	0	0	0	0	0	

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
54	CIE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees										
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	31,032	5,237	0	1,768	503	1,735	6,098	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		31,032	5,237	0	1,768	503	1,735	6,098	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	3,669								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		3,669								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	4,320	0	0						
78	Admissions - Other (Describe & Itemize)	1719	5,820	0	0						
79	Fees	1720	26,195	0	0						
80	Book Store Sales	1730	0	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	12,540	0	0						
82	Total District/School Activity Income		48,875	0	0						
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	0	0	0	0	0	0	0	0
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
99	Refund of Prior Years' Expenditures	1950	8,579	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0	0	0	0	0	0			
106	Other Local Fees	1993	0	0	0	0	0	0			
107	Other Local Revenues (Describe & Itemize)	1999	3,406	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		11,985	0	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,216,474	1,008,846	0	140,337	54,285	1,735	50,532	0	0
	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0			
111	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0			
112	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0			
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0			
114											
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid - Sec. 18-3.05	3001	55,781	0	0	0	0	0			
118	General State Aid - Hold Harms/Supplemental	3002	0	0	0	0	0	0			
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0			
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0			
121	Total Unrestricted Grants-In-Aid		55,781	0	0	0	0	0			
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	0	0	0	0	0	0			
125	Special Education - Extraordinary	3105	22,316	0	0	0	0	0			
126	Special Education - Personnel	3110	30,350	0	0	0	0	0			
127	Special Education - Orphanage - Individual	3120	0	0	0	0	0	0			
128	Special Education - Orphanage - Summer	3130	0	0	0	0	0	0			
129	Special Education - Summer School	3145	420	0	0	0	0	0			
130	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0			
131	Total Special Education		53,086	0	0	0	0	0			
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0			
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0			
135	CTE - WECEP	3225	0	0	0	0	0	0			
136	CTE - Agriculture Education	3235	0	0	0	0	0	0			
137	CTE - Instructor Practicum	3240	0	0	0	0	0	0			
138	CTE - Student Organizations	3270	0	0	0	0	0	0			
139	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0			
140	Total Career and Technical Education		0	0	0	0	0	0			
141	<b>BLINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TP1 and TBE	3305	0	0	0	0	0	0			
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0			
144	Total Bilingual Ed		0	0	0	0	0	0			
145	State Free Lunch & Breakfast	3360	0	0	0	0	0	0			
146	School Breakfast Initiative	3365	0	0	0	0	0	0			
147	Driver Education	3370	0	0	0	0	0	0			
148	Adult Ed from ICCB	3410	0	0	0	0	0	0			
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0			

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		1,419	0				
152	Transportation - Special Education	3510	0	0		87,754	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation					89,173	0				
155	Learning Improvement - Change Grants	3610	0	0		0	0				
156	Scientific Literacy	3650	0	0		0	0				
157	Tuuant Alternatives/Optional Education	3695	0	0		0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0	0		0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0	0		0	0				
161	Continued Reading Improvement Block Grant	3725	0	0		0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0	0		0	0				
163	Chicago General Education Block Grant	3765	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0		0	0				
166	Technology - Learning Technology Centers	3780	0	0		0	0				
167	State Charter Schools	3815	0	0		0	0				
168	Extended Learning Opportunities - Summer Bridges	3825	0	0		0	0				
169	Infrastructure Improvements - Planning/Construction	3920	0	0		0	0				
170	School Infrastructure - Maintenance Projects	3925	0	0		0	0				
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0		0	0				
172	Total Restricted Grants-In-Aid		53,086	0		89,173	0				
173	Total Receipts from State Sources	3000	108,867	0		89,173	0				
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0		0	0				
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0		0	0				
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0		0	0				
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0	0		0	0				
181	Construction (Impact Aid)	4050	0	0		0	0				
182	MAGNET	4060	0	0		0	0				
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0				
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0				
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0	0		0	0				
194	National School Lunch Program	4210	0	0		0	0				
195	Special Milk Program	4215	2,374	0		0	0				
196	School Breakfast Program	4220	0	0		0	0				



STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		2,374				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	24,832	0			0				
204	Title I - Low Income - Neglected, Private	4305	0	0			0				
205	Title I - Comprehensive School Reform	4332	0	0			0				
206	Title I - Reading First	4334	0	0			0				
207	Title I - Even Start	4335	0	0			0				
208	Title I - Reading First SEA Funds	4337	0	0			0				
209	Title I - Migrant Education	4340	0	0			0				
210	Title I - Other (Describe & Itemize)	4399	0	0			0				
211	<b>Total Title I</b>		24,832	0			0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0			0				
214	Title IV - 21st Century	4421	0	0			0				
215	Title IV - Other (Describe & Itemize)	4499	0	0			0				
216	<b>Total Title IV</b>		0	0			0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	25,525	0			0				
221	Fed - Spec Education - IDEA - Room & Board	4625	544	0			0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0				
224	<b>Total Federal - Special Education</b>		26,069	0			0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0			0				
231	ARRA - Title I - Low Income	4851	0	0			0				
232	ARRA - Title I - Neglected, Private	4852	0	0			0				
233	ARRA - Title I - Delinquent, Private	4853	0	0			0				
234	ARRA - Title I - School Improvement (Part A)	4854	0	0			0				
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0			0				
236	ARRA - IDEA - Part B - Preschool	4856	0	0			0				
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0				
238	ARRA - Title II D - Technology-Formula	4860	0	0			0				
239	ARRA - McKinney - Vento Homeless Education	4861	0	0			0				
240	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0				
241	Impact Aid Formula Grants	4864	0	0			0				
242	Impact Aid Competitive Grants	4865	0	0			0				
243	Qualified Zone Academy Bond Tax Credits	4866	0	0			0				
244	Qualified School Construction Bond Credits	4867	0	0			0				
245	Build America Bond Tax Credits	4868	0	0			0				
246	Build America Bond Interest Reimbursement	4869	0	0			0				
247	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0			0				
248											

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
249	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
258	Other ARRA Funds XI	4880	0	0	0	0	0	0	0	0	0
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901	0	0	0	0	0	0	0	0	0
261	Advanced Placement Fee/International Baccalaureate	4904	0	0	0	0	0	0	0	0	0
262	Emergency Immigrant Assistance	4905	0	0	0	0	0	0	0	0	0
263	Title III - English Language Acquisition	4908	0	0	0	0	0	0	0	0	0
264	Learn & Serve America	4910	0	0	0	0	0	0	0	0	0
265	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
266	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
267	Title II - Teacher Quality	4932	6,936	0	0	0	0	0	0	0	0
268	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
269	Medicaid Matching Funds - Administrative Outreach	4991	0	0	0	0	0	0	0	0	0
270	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0	0	0	0	0	0	0	0
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0	0	0	0	0	0	0	0
272	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		60,211	0	0	0	0	0	0	0	0
273	<b>Total Receipts/Revenues from Federal Sources</b>	4000	60,211	0	0	0	0	0	0	0	0
274	<b>Total Direct Receipts/Revenues</b>		5,385,552	1,008,846	0	229,510	54,265	1,735	50,532	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K	
	Description	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	
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	1,194,232	206,511	24,511	88,821	17,110	0	0	0	1,531,185	
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	
7	Special Education Programs (Functions 1200-1220)	1200	130,906	19,524	0	0	0	0	0	0	150,430	
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	
9	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	
13	Interscholastic Programs	1500	13,840	134	14,565	3,330	0	0	0	0	31,869	
14	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	
15	Gifted Programs	1650	41,898	3,645	0	0	0	0	0	0	45,543	
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	
18	Tuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	
19	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0	
20	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0	
21	Special Education Programs K-12 - Private Tuition	1912	0	0	0	0	0	0	0	0	0	
22	Special Education Programs Pre-K - Tuition	1913	0	0	0	0	0	0	0	0	0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0	0	0	0	0	0	0	0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0	0	0	0	0	0	0	0	
25	Adult/Continuing Education Programs - Private Tuition	1916	0	0	0	0	0	0	0	0	0	
26	CTE Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	
27	Interscholastic Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	
28	Summer School Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	
29	Gifted Programs - Private Tuition	1920	0	0	0	0	0	0	0	0	0	
30	Bilingual Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	
31	Tuants Alternative/Optional Ed Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	
32	<b>Total Instruction</b>	<b>1000</b>	<b>1,350,876</b>	<b>229,814</b>	<b>39,076</b>	<b>92,151</b>	<b>17,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,759,027</b>	
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	
36	Guidance Services	2120	32,858	0	0	0	0	0	0	0	32,858	
37	Health Services	2130	2,052	0	0	0	0	0	0	0	2,052	
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0	
39	Speech Pathology & Audiology Services	2150	43,410	2,162	0	0	0	0	0	0	45,572	
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>78,320</b>	<b>2,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,482</b>	
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	0	0	42,884	0	0	0	0	0	42,884	
44	Educational Media Services	2220	242,061	42,050	4,771	33,995	60,147	50,683	24,387	0	458,094	
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>242,061</b>	<b>42,050</b>	<b>47,655</b>	<b>33,995</b>	<b>60,147</b>	<b>50,683</b>	<b>24,387</b>	<b>0</b>	<b>500,978</b>	
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	0	0	68,772	0	0	0	0	0	68,772	
49	Executive Administration Services	2320	224,362	43,898	5,978	4,235	0	0	0	0	278,473	
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>224,362</b>	<b>43,898</b>	<b>74,750</b>	<b>4,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,245</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
53	Office of the Principal Services	2410	154,988	28,683	0	0	0	0	0	0	183,671
54	Other Support Services - School Admin (Describe &	2490	0	0	0	0	0	0	0	0	0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>154,988</b>	<b>28,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,671</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>										
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	81,647	1,725	5,169	0	0	0	0	0	88,541
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
62	Food Services	2560	7,441	53	5,657	0	0	0	0	0	13,151
63	Internal Services	2570	0	0	0	0	0	0	0	0	0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>89,088</b>	<b>1,778</b>	<b>5,169</b>	<b>5,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,692</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>										
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	0	0	0	0	0	0	0
69	Staff Services	2640	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
71	<b>Total Support Services - Central</b>	<b>2600</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>
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
73	<b>Total Support Services</b>	<b>2000</b>	<b>788,819</b>	<b>118,571</b>	<b>127,574</b>	<b>43,887</b>	<b>60,147</b>	<b>50,683</b>	<b>24,387</b>	<b>0</b>	<b>1,214,068</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</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>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
77	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0
78	Payments for Special Education Programs	4120	0	0	1,020,217	0	0	0	0	0	1,020,217
79	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0
80	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0
81	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>	<b>0</b>	<b>1,020,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,020,217</b>
84	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0
85	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0
87	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0
88	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0
89	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0
90	Other Payments to In-State Govt Units	4290	0	0	0	0	0	0	0	0	0
91	<b>Total Payments to Other District &amp; Govt Units - Tuition (In State)</b>	<b>4200</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>
92	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0
93	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
95	Payments for CTE Programs - Transfers	4340						0			0
96	Payments for Community College Program - Transfers	4370						0			0
97	Payments for Other Programs - Transfers	4380						0			0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0
101	Total Payments to Other District & Govt Units	4000			1,020,217			0			1,020,217
102	DEBT SERVICES (ED)										
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
104	Tax Anticipation Warrants	5110						0			0
105	Tax Anticipation Notes	5120						0			0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
107	State Aid Anticipation Certificates	5140						0			0
108	Other Interest on Short-Term Debt	5150						0			0
109	Total Interest on Short-Term Debt	5100						0			0
110	Debt Services - Interest on Long-Term Debt	5200						0			0
111	Total Debt Services	5000						0			0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		2,169,695	348,385	1,186,867	136,038	77,257	50,683	24,387	0	3,993,312
114											
115											1,392,240
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	SUPPORT SERVICES - PUPILS										
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	73,161	21,199	197,094	60,478	47,733	0	15,913	0	415,578
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560									
126	Total Support Services - Business	2500	73,161	21,199	197,094	60,478	47,733	0	15,913	0	415,578
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	73,161	21,199	197,094	60,478	47,733	0	15,913	0	415,578
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
132	Payments for Special Education Programs	4120			0			0			0
133	Payments for CTE Programs	4140			0			0			0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400			0			0			0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0
138	DEBT SERVICES (O&M)	5000									
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
140	Tax Anticipation Warrants	5110						0			0
141	Tax Anticipation Notes	5120						0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
143	State Aid Anticipation Certificates	5140						0			0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0
147	Total Debt Services	5000						0			0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
149	Total Direct Disbursements/Expenditures		73,161	21,199	197,094	60,478	47,733	0	15,913	0	415,578
150	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										593,268
151											
152	<b>30 - DEBT SERVICES (DS)</b>										
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
154	DEBT SERVICES (DS)	5000									
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
156	Tax Anticipation Warrants	5110						0			0
157	Tax Anticipation Notes	5120						0			0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
159	State Aid Anticipation Certificates	5140						0			0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0
165	Total Debt Services	5000			0			0			0
166	PROVISION FOR CONTINGENCIES (DS)	6000									
167	Total Disbursements/ Expenditures				0			0			0
168	Excess (Deficiency) of Receipts/Revenues Over										
169	Disbursements/Expenditures										
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	SUPPORT SERVICES (TR)										
172	SUPPORT SERVICES - PUPILS										
173	Other Support Services - Pupils (Describe & Itemize)	2190			0			0		0	0
174	SUPPORT SERVICES - BUSINESS										
175	Pupil Transportation Services	2550			0			0			0
176	Other Support Services (Describe & Itemize)	2900			104,164			0			104,164
177	Total Support Services	2000			0			0			0
178	COMMUNITY SERVICES (TR)	3000			0			0			0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)										
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
181	Payments for Regular Programs	4110			0			0			0
182	Payments for Special Education Programs	4120			123,607			0			123,607
183	Payments for Adult/Continuing Education Programs	4130			0			0			0
184	Payments for CTE Programs	4140			0			0			0
185	Payments for Community College Programs	4170			0			0			0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									
189	Total Payments to Other Dist & Govt Units	4000			0						0
190	DEBT SERVICES (TR)				123,607						123,607
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
197	Total Debt Services - Interest On Short-Term Debt	5100									0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0
199	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
200	Total Debt Services										0
201											0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Disbursements/Expenditures		0	0	227,771	0	0	0	0	0	227,771
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
205											1,739
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Programs	1100		24,212							24,212
209	Pre-K Programs	1125		0							0
210	Special Education Programs (Functions 1200-1220)	1200		6,836							6,836
211	Special Education Programs - Pre-K	1225		0							0
212	Remedial and Supplemental Programs - K-12	1250		0							0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0
214	Adult/Continuing Education Programs	1300		0							0
215	CTE Programs	1400		0							0
216	Interscholastic Programs	1500		443							443
217	Summer School Programs	1600		0							0
218	Gifted Programs	1650		555							555
219	Driver's Education Programs	1700		0							0
220	Bilingual Programs	1800		0							0
221	Tuants' Alternative & Optional Programs	1900		0							0
222	Total Instruction	1000		32,046							32,046
223	SUPPORT SERVICES (MR/SS)	2000									
224	SUPPORT SERVICES - PUPILS										
225	Attendance & Social Work Services	2110		0							0
226	Guidance Services	2120		469							469
227	Health Services	2130		157							157
228	Psychological Services	2140		0							0
229	Speech Pathology & Audiology Services	2150		629							629
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
231	Total Support Services - Pupils	2100		1,255							1,255
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
233	Improvement of Instruction Services	2210		0							0
234	Educational Media Services	2220		16,783							16,783
235	Assessment & Testing	2230		0							0
236	Total Support Services - Instructional Staff	2200		16,783							16,783

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES: BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
238	Board of Education Services	2310		0							0
239	Executive Administration Services	2320		3,247							3,247
240	Service Area Administrative Services	2330		0							0
241	Claims Paid from Self Insurance Fund	2361		0							0
242	Workers' Compensation or Workers' Occupation Disease	2362		0							0
243	Unemployment Insurance Payments	2363		0							0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0
245	Risk Management and Claims Services Payments	2365		0							0
246	Judgment and Settlements	2366		0							0
247	Educational, Inspectional, Supervisory Services Related to	2367		0							0
248	Loss Prevention or Reduction	2368		0							0
249	Reciprocal Insurance Payments	2369		0							0
250	Legal Services	2300		3,247							3,247
251	<b>Total Support Services - General Administration</b>			3,247							3,247
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
253	Office of the Principal Services	2410		17,706							17,706
254	Other Support Services - School Administration	2490		0							0
255	<b>Total Support Services - School Administration</b>	2400		17,706							17,706
256	<b>SUPPORT SERVICES - BUSINESS</b>										
257	Director of Business Support Services	2510		0							0
258	Fiscal Services	2520		14,719							14,719
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		12,651							12,651
261	Pupil Transportation Services	2650		0							0
262	Food Services	2660		313							313
263	Internal Services	2670		0							0
264	<b>Total Support Services - Business</b>	2500		27,683							27,683
265	<b>SUPPORT SERVICES - CENTRAL</b>										
266	Director of Central Support Services	2610		0							0
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		0							0
269	Staff Services	2640		0							0
270	Data Processing Services	2660		0							0
271	<b>Total Support Services - Central</b>	2600		0							0
272	Other Support Services (Describe & Itemize)	2900		0							0
273	<b>Total Support Services</b>	2000		66,674							66,674
274	<b>COMMUNITY SERVICES (MR/SS)</b>	3000		0							0
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>										
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000		0							0
279	<b>DEBT SERVICES (MR/SS)</b>										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
281	Tax Anticipation Warrants	5110		0							0
282	Tax Anticipation Notes	5120		0							0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0							0



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
283	State Aid Anticipation Certificates	5140						0			0
284	Other (Describe & Itemize)	5150						0			0
285	Total Debt Services - Interest	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
287	Total Disbursements/Expenditures			98,720							98,720
288	Excess (Deficiency) of Receipts/Revenues Over										
289	Disbursements/Expenditures										(44,455)
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	SUPPORT SERVICES (CP)										
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payments for Special Education Programs	4120			0			0			0
301	Payments for CTE Programs	4140			0			0			0
302	Other Payments to In-State Govt Units (Describe & Itemize)	4160			0			0			0
303	Total Payments to Other Dist. & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (S&C/C)	6000									
305	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over										
307	Disbursements/Expenditures										1,735
308											
309	<b>70 - WORKING CASH (WC)</b>										
310	<b>80 - TORT FUND (TF)</b>										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease	2362	0	0	0	0	0	0	0	0	0
314	Acts Payments	2363	0	0	0	0	0	0	0	0	0
315	Unemployment Insurance Payments	2364	0	0	0	0	0	0	0	0	0
316	Insurance Payments (Regular or Self-Insurance)	2365	0	0	0	0	0	0	0	0	0
317	Risk Management and Claims Services Payments	2366	0	0	0	0	0	0	0	0	0
318	Judgment and Settlements	2367	0	0	0	0	0	0	0	0	0
319	Educational, Inspectional, Supervisory Services Related to	2368	0	0	0	0	0	0	0	0	0
320	Loss Prevention or Reduction	2369	0	0	0	0	0	0	0	0	0
321	Reciprocal Insurance Payments	2371	0	0	0	0	0	0	0	0	0
322	Legal Services	2372	0	0	0	0	0	0	0	0	0
323	Property Insurance (Buildings & Grounds)	2000	0	0	0	0	0	0	0	0	0
324	Vehicle Insurance (Transportation)	5000	0	0	0	0	0	0	0	0	0
325	Total Support Services - General Administration		0	0	0	0	0	0	0	0	0
326	DEBT SERVICES (TF)										
327	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
328	Tax Anticipation Warrants	5110									0
329	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
327	Other Interest or Short-Term Debt	5150						0			0
328	Total Debt Services - Interest on Short-Term Debt	6000						0			0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000									
330	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
331	Excess (Deficiency) of Receipts/Revenues Over										0
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	SUPPORT SERVICES (FP&S)										
335	SUPPORT SERVICES - BUSINESS										
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
337	Operator & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	0	0	0	0	0	0	0	0	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
343	Total Payments to Other Dist & Govt Units	4000						0			0
344	DEBT SERVICES (FP&S)										
345	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT										
346	Tax Anticipation Warrants	5110						0			0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	Debt Service - Payments of Principal on Long-Term Debt	5300						0			0
	<sup>15</sup> (Lease/Purchase Principal Retired)							0			0
350	Total Debt Service	6000						0			0
351		6000						0			0
352	PROVISION FOR CONTINGENCIES (FP&S)										
353	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	A	B	L
	Description	Funct #	Budget
1			
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>		
5	Regular Programs	1100	1,790,830
6	Pre-K Programs	1125	0
7	Special Education Programs (Functions 1200-1220)	1200	174,150
8	Special Education Programs Pre-K	1225	0
9	Remedial and Supplemental Programs K-12	1250	0
10	Remedial and Supplemental Programs Pre-K	1275	0
11	Adult/Continuing Education Programs	1300	0
12	CTE Programs	1400	0
13	Interscholastic Programs	1500	46,300
14	Summer School Programs	1600	0
15	Gifted Programs	1650	32,703
16	Driver's Education Programs	1700	0
17	Bilingual Programs	1800	0
18	Traut Alternative & Optional Programs	1900	0
19	Pre-K Programs - Private Tuition	1910	0
20	Regular K-12 Programs - Private Tuition	1911	0
21	Special Education Programs K-12 - Private Tuition	1912	0
22	Special Education Programs Pre-K - Tuition	1913	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
25	Adult/Continuing Education Programs - Private Tuition	1916	0
26	CTE Programs - Private Tuition	1917	0
27	Interscholastic Programs - Private Tuition	1918	0
28	Summer School Programs - Private Tuition	1919	0
29	Gifted Programs - Private Tuition	1920	0
30	Bilingual Programs - Private Tuition	1921	0
31	Trautis Alternative/Optional Ed Programs - Private Tuition	1922	0
32	<b>Total Instruction</b>	<b>1000</b>	<b>2,043,983</b>
33	<b>SUPPORT SERVICES (ED)</b>		
34	<b>SUPPORT SERVICES - PUPILS</b>		
35	Attendance & Social Work Services	2110	0
36	Guidance Services	2120	32,664
37	Health Services	2130	2,052
38	Psychological Services	2140	0
39	Speech Pathology & Audiology Services	2150	45,670
40	Other Support Services - Pupils (Describe & Itemize)	2190	0
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>80,386</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
43	Improvement of Instruction Services	2210	62,000
44	Educational Media Services	2220	441,009
45	Assessment & Testing	2230	0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>503,009</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
48	Board of Education Services	2310	118,000
49	Executive Administration Services	2320	277,138
50	Special Area Administration Services	2330	0
51	Tort Immunity Services	2360 - 2370	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>395,138</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	L
	Description	Funct #	Budget
1			
2	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
53	Office of the Principal Services	2410	187,920
54	Other Support Services - School Admin (Describe & Itemize)	2490	0
55	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>187,920</b>
56	<b>SUPPORT SERVICES - BUSINESS</b>		
57	Direction of Business Support Services	2510	0
58	Fiscal Services	2520	88,332
59	Operation & Maintenance of Plant Services	2540	0
60	Pupil Transportation Services	2550	0
61	Food Services	2560	16,000
62	Internal Services	2570	0
63	<b>Total Support Services - Business</b>	<b>2500</b>	<b>104,332</b>
64	<b>SUPPORT SERVICES - CENTRAL</b>		
65	Direction of Central Support Services	2610	0
66	Planning, Research, Development, & Evaluation Services	2620	0
67	Information Services	2630	0
68	Staff Services	2640	0
69	Data Processing Services	2650	0
70	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>
71	Other Support Services (Describe & Itemize)	2900	0
72	<b>Total Support Services</b>	<b>2000</b>	<b>1,270,785</b>
73	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>
74	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>		
75	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
76	Payments for Regular Programs	4110	0
77	Payments for Special Education Programs	4120	1,137,380
78	Payments for Adult/Continuing Education Programs	4130	0
79	Payments for CTE Programs	4140	0
80	Payments for Community College Programs	4170	0
81	Other Payments to In-State Govt Units (Describe & Itemize)	4180	0
82	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>	<b>1,137,380</b>
83	Payments for Regular Programs - Tuition	4210	0
84	Payments for Special Education Programs - Tuition	4220	0
85	Payments for Adult/Continuing Education Programs - Tuition	4230	0
86	Payments for CTE Programs - Tuition	4240	0
87	Payments for Community College Programs - Tuition	4270	0
88	Payments for Other Programs - Tuition	4280	0
89	Other Payments to In-State Govt Units	4290	0
90	<b>Total Payments to Other District &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>	<b>0</b>
91	Payments for Regular Programs - Transfers	4310	0
92	Payments for Special Education Programs - Transfers	4320	0
93	Payments for Adult/Continuing Ed Programs - Transfers	4330	0
94			

	A	B	L
	Description	Funct #	Budget
1			
2			
95	Payments for CTE Programs - Transfers	4340	0
96	Payments for Community College Program - Transfers	4370	0
97	Payments for Other Programs - Transfers	4380	0
98	Other Payments to In-State Govt Units - Transfers	4390	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
100	Payments to Other Dist & Govt Units (Out-of-State)	4400	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>	<b>1,137,380</b>
102	<b>DEBT SERVICES (ED)</b>		
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
104	Tax Anticipation Warrants	5110	0
105	Tax Anticipation Notes	5120	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
107	State Aid Anticipation Certificates	5140	0
108	Other Interest on Short-Term Debt	5150	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
110	Debt Services - Interest on Long-Term Debt	5200	0
111	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>50,000</b>
113	<b>Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		<b>4,502,148</b>
114			
115			
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
117	<b>SUPPORT SERVICES (O&amp;M)</b>		
118	<b>SUPPORT SERVICES - PUPILS</b>		
119	Other Support Services - Pupils (Describe & Itemize)	2190	0
120	<b>SUPPORT SERVICES - BUSINESS</b>		
121	Direction of Business Support Services	2510	0
122	Facilities Acquisition & Construction Services	2530	0
123	Operation & Maintenance of Plant Services	2540	592,813
124	Pupil Transportation Services	2550	0
125	Food Services	2560	0
126	<b>Total Support Services - Business</b>	<b>2600</b>	<b>592,813</b>
127	Other Support Services (Describe & Itemize)	2900	0
128	<b>Total Support Services</b>	<b>2000</b>	<b>592,813</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>		
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
132	Payments for Special Education Programs	4120	0
133	Payments for CTE Programs	4140	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
136	Payments to Other Govt. Units (Out of State)	4400	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
140	Tax Anticipation Warrants	5110	0
141	Tax Anticipation Notes	5120	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	L
	Description	Funct #	Budget
1			
2			
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
143	State Aid Anticipation Certificates	5140	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
145	Total Debt Service - Interest on Short-Term Debt	5100	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	0
147	Total Debt Services	5000	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000	20,000
149	Total Direct Disbursements/Expenditures		612,813
150	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/		
151			
152	<b>30 - DEBT SERVICES (DS)</b>		
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
154	DEBT SERVICES (DS)	5000	
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
156	Tax Anticipation Warrants	5110	0
157	Tax Anticipation Notes	5120	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
159	State Aid Anticipation Certificates	5140	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
161	Total Debt Services - Interest On Short-Term Debt	5100	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
165	Total Debt Services	5000	0
166	PROVISION FOR CONTINGENCIES (DS)	6000	0
167	Total Disbursements/ Expenditures		0
168	Excess (Deficiency) of Receipts/Revenues Over		
169	Disbursements/Expenditures		
170	<b>40 - TRANSPORTATION FUND (TR)</b>		
171	SUPPORT SERVICES (TR)		
172	SUPPORT SERVICES - PUPILS		
173	Other Support Services - Pupils (Describe & Itemize)	2190	
174	SUPPORT SERVICES - BUSINESS		
175	Pupil Transportation Services	2350	98,000
176	Other Support Services (Describe & Itemize)	2900	0
177	Total Support Services	2000	98,000
178	COMMUNITY SERVICES (TR)	3000	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)		
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
181	Payments for Regular Programs	4110	0
182	Payments for Special Education Programs	4120	139,900
183	Payments for Adult/Continuing Education Programs	4130	0
184	Payments for CTE Programs	4140	0
185	Payments for Community College Programs	4170	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
187	Total Payments to Other Govt. Units (In-State)	4100	139,900

	A	B	L
	Description	Funct #	Budget
1			
2			
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
189	Total Payments to Other Dist & Govt Units	4000	139,900
190	DEBT SERVICES (TR)		
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
192	Tax Anticipation Warrants	5110	0
193	Tax Anticipation Notes	5120	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
195	State Aid Anticipation Certificates	5140	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
197	Total Debt Services - Interest On Short-Term Debt	5100	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-	5300	0
199	TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>		0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
201	Total Debt Services		0
202	PROVISION FOR CONTINGENCIES (TR)	5600	5,000
203	Total Disbursements/ Expenditures		242,900
204	Excess (Deficiency) of Receipts/Revenues Over		
205	Disbursements/Expenditures		
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND		
	(MR/SS)		
207	INSTRUCTION (MR/SS)		
208	Regular Programs	1100	25,750
209	Pre-K Programs	1125	0
210	Special Education Programs (Functions 1200-1220)	1200	9,875
211	Special Education Programs - Pre-K	1225	0
212	Remedial and Supplemental Programs - K-12	1250	0
213	Remedial and Supplemental Programs - Pre-K	1275	0
214	Adult/Continuing Education Programs	1300	0
215	CTE Programs	1400	0
216	Interscholastic Programs	1500	526
217	Summer School Programs	1600	0
218	Gifted Programs	1650	550
219	Driver's Education Programs	1700	0
220	Bilingual Programs	1800	0
221	Tuants' Alternative & Optional Programs	1900	0
222	Total Instruction	1000	36,701
223	SUPPORT SERVICES (MR/SS)	2000	
224	SUPPORT SERVICES - PUPILS		
225	Attendance & Social Work Services	2110	0
226	Guidance Services	2120	500
227	Health Services	2130	170
228	Psychological Services	2140	0
229	Speech Pathology & Audiology Services	2150	700
230	Other Support Services - Pupils (Describe & Itemize)	2180	0
231	Total Support Services - Pupils	2100	1,370
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
233	Improvement of Instruction Services	2210	0
234	Educational Media Services	2220	19,600
235	Assessment & Testing	2230	0
236	Total Support Services - Instructional Staff	2200	19,600

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	L
	Description	Funct #	Budget
1			
2			
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
238	Board of Education Services	2310	0
239	Executive Administration Services	2320	3,300
240	Service Area Administrative Services	2330	0
241	Claims Paid from Self Insurance Fund	2361	0
242	Workers' Compensation or Workers' Occupation Disease Ads Payments	2362	0
243	Unemployment Insurance Payments	2363	0
244	Insurance Payments (Regular or Self-Insurance)	2364	0
245	Risk Management and Claims Services Payments	2365	0
246	Judgment and Settlements	2366	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
248	Reciprocal Insurance Payments	2368	0
249	Legal Services	2369	0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>3,300</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
252	Office of the Principal Services	2410	18,940
253	Other Support Services - School Administration	2490	0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>18,940</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>		
256	Direction of Business Support Services	2510	0
257	Fiscal Services	2520	14,805
258	Facilities Acquisition & Construction Services	2530	0
259	Operation & Maintenance of Plant Services	2540	13,270
260	Pupil Transportation Services	2550	0
261	Food Services	2560	620
262	Internal Services	2570	0
263	<b>Total Support Services - Business</b>	<b>2500</b>	<b>28,695</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>		
265	Direction of Central Support Services	2610	0
266	Planning, Research, Development, & Evaluation Services	2620	0
267	Information Services	2630	0
268	Staff Services	2640	0
269	Data Processing Services	2660	0
270	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>
271	Other Support Services (Describe & Itemize)	2900	0
272	<b>Total Support Services</b>	<b>2000</b>	<b>71,905</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>0</b>
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>		
275	Payments for Special Education Programs	4120	0
276	Payments for CTE Programs	4140	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>		
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
280	Tax Anticipation Warrants	5110	0
281	Tax Anticipation Notes	5120	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0



	A	B	L
	Description	Func #	Budget
1			
2			
283	State Aid Anticipation Certificates	5140	0
284	Other (Describe & Itemize)	5150	0
285	Total Debt Services - Interest	6000	0
286	PROVISION FOR CONTINGENCIES (M/R/SS)	6000	0
287	Total Disbursements/Expenditures		108,606
288	Excess (Deficiency) of Receipts/Revenues Over		
289	Disbursements/Expenditures		
290	<b>60 - CAPITAL PROJECTS (CP)</b>		
291	<b>SUPPORT SERVICES (CP)</b>		
292	<b>SUPPORT SERVICES - BUSINESS</b>		
293	Facilities Acquisition and Construction Services	2530	429,000
294	Other Support Services (Describe & Itemize)	2900	0
295	Total Support Services	2000	429,000
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>		
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
298	Payments to Other Govt Units (In-State)	4100	0
299	Payments for Special Education Programs	4120	0
300	Payments for CTE Programs	4140	0
301	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
302	Total Payments to Other Dist & Govt Units	4000	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>		
304	Total Disbursements/Expenditures	6000	429,000
305	Excess (Deficiency) of Receipts/Revenues Over		
306	Disbursements/Expenditures		
307	<b>70 - WORKING CASH (WC)</b>		
308			
309	<b>80 - TORT FUND (TF)</b>		
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
311	Claims Paid from Self Insurance Fund	2361	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
313	Unemployment Insurance Payments	2363	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0
315	Risk Management and Claims Services Payments	2365	0
316	Judgment and Settlements	2366	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
318	Reciprocal Insurance Payments	2368	0
319	Legal Services	2369	0
320	Property Insurance (Buildings & Grounds)	2371	0
321	Vehicle Insurance (Transportation)	2372	0
322	Total Support Services - General Administration	2000	0
323	<b>DEBT SERVICES (TF)</b>	6000	
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
325	Tax Anticipation Warrants	5110	0
326	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130	0

	A	B	L
	Description	Funct #	Budget
1			
2	Other Interest on Short-Term Debt	5150	0
327	Total Debt Services - Interest on Short-Term Debt	5000	0
328		6000	0
329	PROVISIONS FOR CONTINGENCIES (TF)		0
330	Total Disbursements/Expenditures		0
331	Excess (Deficiency) of Receipts/Revenues Over		
332			
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
334	SUPPORT SERVICES (FP&S)		
335	SUPPORT SERVICES - BUSINESS		
336	Facilities Acquisition & Construction Services	2530	0
337	Operation & Maintenance of Plant Services	2540	0
338	Total Support Services - Business	2500	0
339	Other Support Services (Describe & Itemize)	2900	0
340	Total Support Services	2000	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)		
342	Other Payments to In-State Govt. Units	4130	0
343	(Describe & Itemize)		
344	Total Payments to Other Dist & Govt Units	4000	0
345	DEBT SERVICES (FP&S)		
346	Tax Anticipation Warrants	5110	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
348	Total Debt Service - Interest on Short-Term Debt	5100	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT		
	Debt Service - Payments of Principal on Long-Term Debt	5300	0
	<sup>15</sup> (Lease/Purchase Principal Retired)		0
350	Total Debt Service	5000	0
351			
352	PROVISION FOR CONTINGENCIES (FP&S)		0
353	Total Disbursements/Expenditures	6000	0
354	Excess (Deficiency) of Receipts/Revenues Over		
	Disbursements/Expenditures		

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

A		B		DISBURSEMENTS											K	L
ARRA Revenue Source Code		Acct #	ARRA Receipts	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	(900)			
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures				
District's Accounting Basis is ACCRUAL																
ARRA Revenue Source Code		Acct #	ARRA Receipts	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	(900)			
Beginning Balance July 1, 2012																
ARRA - General State Aid		4850	0													
ARRA - Title I Low Income		4851	0													
ARRA - Title I Neglected - Private		4852	0													
ARRA - Title I Delinquent - Private		4853	0													
ARRA - Title I School Improvement (Part A)		4854	0													
ARRA - Title I School Improvement (Section 1003g)		4855	0													
ARRA - IDEA Part B Preschool		4856	0													
ARRA - IDEA Part B Flow Through		4857	0													
ARRA - Title II D Technology Formula		4860	0													
ARRA - Title II D Technology Competitive		4861	0													
ARRA - McKeyney - Vento Homeless Education		4862	0													
ARRA - Child Nutrition Equipment Assistance		4863	0													
ARRA - Child Nutrition Formula		4864	0													
Impact Aid Construction Competitive		4865	0													
QZAB Tax Credits		4866	0													
QZAB Tax Credits		4867	0													
Build America Bonds Tax Credits		4868	0													
Build America Bonds Interest Reimbursement		4869	0													
ARRA - General State Aid - Other Govt Services Stabilization		4870	0													
ARRA - Other II		4871	0													
ARRA - Other III		4872	0													
ARRA - Other IV		4873	0													
ARRA - Other V		4874	0													
ARRA - Early Childhood		4875	0													
ARRA - Other VII		4876	0													
ARRA - Other VIII		4877	0													
ARRA - Other IX		4878	0													
ARRA - Other X		4879	0													
ARRA - Other XI		4880	0													
Total ARRA Programs			0	0	0	0	0	0	0	0	0	0	0			
Ending Balance June 30, 2013			0													

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:

- Payments of maintenance costs;
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act
- School modernization, renovation, or repair that is inconsistent with State Law.

2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:

\_\_\_\_\_

A		B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS						
1	Description	Taxes Received (from 2011 Levy & Prior Levies)	Taxes Received (from the 2012 Levy)	Taxes Received (from 2011 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2012 Levy)	Estimated Taxes Due (from the 2012 Levy) (Column E - C)
2						
3						
4	Educational	5,079,420	2,518,366	2,561,054	5,103,311	2,584,945
5	Operations & Maintenance	899,493	395,078	504,415	800,601	405,523
6	Debt Services **	0		0		0
7	Transportation	162,778	93,081	69,697	188,623	95,542
8	Municipal Retirement	51,844	25,856	25,988	52,395	26,539
9	Capital Improvements	0		0		0
10	Working Cash	68,985	46,541	22,444	94,312	47,771
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	40,335	40,335	0	81,737	41,402
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	6,302,855	3,119,257	3,183,598	6,320,979	3,201,722
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
	SCHEDULE OF SHORT-TERM DEBT									
1	Description	Outstanding Beginning 07/01/12	Issued 07/01/12 Through 06/30/13	Retired 07/01/12 Through 06/30/13	Outstanding Ending 06/30/13					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
3	Total CPPRT Notes				0					
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
24	Total GSAACs (All Funds)				0					
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding 07/1/12	Issued 7/1/12 thru 6/30/13	Any differences described and itemized	Retired 7/1/12 thru 6/30/13	Outstanding 6/30/13	Amount to be Provided for Payment on Long-Term Debt	
31	Date of Issue (mm/dd/yyyy)									
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	Total	0		0	0		0	0	0	

\* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other
8. Other
9. Other

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

A	B	C	D	E	F	G	H	I	J	K	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	Description				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2012										
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100						
5	Earnings on Investments				10, 20, 40, 50 or 60-1500						
6	Drivers' Education Fees				10-1970						
7	School Facility Occupation Tax Proceeds				30 or 60-1983						
8	Driver Education				10 or 20-3370						
9	Other Receipts (Describe & itemize on tab "Itemization 32")										
10	Sale of Bonds				10, 20, 40 or 60-7200	0	0	0	0	0	
11	Total Receipts										
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530						
15	Tort Immunity Services				10, 20, 40-2360-2370						
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt				30-5200						
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
19	Debt Services Other (Describe & itemize on tab "Itemization 32")				30-5400					0	
20	Total Debt Services										
21	Other Disbursements (Describe & itemize on tab "Itemization 32")										
22	Total Disbursements					0	0	0	0	0	
23	Ending Cash Basis Fund Balance as of June 30, 2012					0	0	0	0	0	
24	Reserved Fund Balance				714						
25	Unreserved Fund Balance				730						
26						0	0	0	0	0	
27											

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

<sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

<sup>b</sup> 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	Description of Assets	Acct #	Cost 7-1-12	Add: Additions 2012-13	Less: Deletions 2012-13	Cost 6-30-13	Life In Years	Accumulated Depreciation 7-1-12	Add: Depreciation Allowable 2012-13	Less: Depreciation Deletions 2012-13	Accumulated Depreciation 6-30-13	Balance Undepreciated 6-30-13
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	382,477			382,477						382,477
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	8,528,958			8,528,958	50	1,469,298	168,423		1,637,721	6,891,237
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	827,471	25,665		853,136	20	216,956	39,933		256,889	596,247
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	766,659	107,880	45,543	828,996	10	573,156	53,190	34,917	591,429	237,567
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>	8,555		8,555	0	-					0
18	<b>Total Capital Assets</b>	<b>200</b>	<b>10,514,120</b>	<b>133,545</b>	<b>54,098</b>	<b>10,593,567</b>		<b>2,259,410</b>	<b>261,546</b>	<b>34,917</b>	<b>2,486,039</b>	<b>8,107,528</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				<b>40,300</b>	<b>10</b>		<b>4,030</b>			
20	<b>Allowable Depreciation</b>								<b>265,576</b>			

A		B		C		D		E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)									
<i>This schedule is completed for school districts only.</i>									
Fund	Sheet	Row	ACCOUNT NO - TITLE		Amount				
<b>OPERATING EXPENSE PER PUPIL</b>									
<b>EXPENDITURES:</b>									
ED		Expenditures 15-22, L113	Total Expenditures		\$				3,993,312
O&M		Expenditures 15-22, L149	Total Expenditures						415,578
DS		Expenditures 15-22, L187	Total Expenditures						0
TR		Expenditures 15-22, L203	Total Expenditures						227,771
MR/SS		Expenditures 15-22, L287	Total Expenditures						98,720
TORT		Expenditures 15-22, L330	Total Expenditures						0
								<b>Total Expenditures</b>	<b>\$ 4,736,381</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>									
TR		Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$				0
TR		Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)						0
TR		Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)						0
TR		Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)						0
TR		Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)						0
TR		Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)						0
TR		Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)						0
TR		Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)						0
TR		Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)						0
TR		Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)						0
TR		Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)						0
O&M		Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)						0
O&M-TR		Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)						0
O&M-TR		Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through						0
O&M-TR		Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary						0
O&M		Revenues 9-14, L229, Col D	4810 Federal - Adult Education						0
ED		Expenditures 15-22, L6, Col K - (G+)	1125 Pre-K Programs						0
ED		Expenditures 15-22, L8, Col K - (G+)	1225 Special Education Programs Pre-K						0
ED		Expenditures 15-22, L10, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K						0
ED		Expenditures 15-22, L11, Col K - (G+)	1300 Adult/Continuing Education Programs						0
ED		Expenditures 15-22, L14, Col K - (G+)	1600 Summer School Programs						0
ED		Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition						0
ED		Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition						0
ED		Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition						0
ED		Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition						0
ED		Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition						0
ED		Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition						0
ED		Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition						0
ED		Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition						0
ED		Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition						0
ED		Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition						0
ED		Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition						0
ED		Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition						0
ED		Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition						0
ED		Expenditures 15-22, L74, Col K - (G+)	3000 Community Services						0
ED		Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units						1,020,217
ED		Expenditures 15-22, L113, Col G	- Capital Outlay						77,257
ED		Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment						24,387
O&M		Expenditures 15-22, L129, Col K - (G+)	3000 Community Services						0
O&M		Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units						0
O&M		Expenditures 15-22, L149, Col G	- Capital Outlay						47,733
O&M		Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment						15,913
DS		Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units						0
DS		Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt						0
TR		Expenditures 15-22, L178, Col K - (G+)	3000 Community Services						0
TR		Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units						123,607
TR		Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt						0
TR		Expenditures 15-22, L203, Col G	- Capital Outlay						0
TR		Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment						0
MR/SS		Expenditures 15-22, L209, Col K	1125 Pre-K Programs						0
MR/SS		Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K						0
MR/SS		Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K						0
MR/SS		Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs						0
MR/SS		Expenditures 15-22, L217, Col K	1600 Summer School Programs						0
MR/SS		Expenditures 15-22, L273, Col K	3000 Community Services						0
MR/SS		Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units						0
								<b>Total Deductions</b>	<b>\$ 1,309,114</b>
								<b>Total Operating Expenses (Regular K-12)</b>	<b>\$ 3,426,267</b>
								<b>9 Mo ADA (See the General State Aid Claim for 2012-2013 (ISBE 64-33, L12))</b>	<b>169,21</b>
								<b>Estimated OEPP *</b>	<b>\$ 20,248.61</b>



	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
5							
80	<b>PER CAPITA TUITION CHARGE</b>						
81							
82	<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, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1800	Total Food Service		3,669	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		48,875	
95	ED	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-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		0	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		53,086	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast initiative		0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		89,173	
111	ED	Revenues 9-14, L155, Col C	3810	Learning Improvement - Change Grants		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3860	Scientific Literacy		0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3728	Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		2,374	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		24,832	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		25,525	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		544	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		0	
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0	
162	ED,O&M,M/SS	Revenues 9-14, L261, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0	
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4905	Emergency Immigrant Assistance		0	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4909	Title III - English Language Acquisition		0	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910	Learn & Serve America		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932	Title II - Teacher Quality		6,936	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4960	Federal Charter Schools		0	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
173							
174	<b>Total Allowance for PCTC Computation</b>					\$	<b>265,014</b>
175	<b>Net Operating Expense for PCTC Computation</b>						<b>3,171,253</b>
176	<b>Total Depreciation Allowance (from page 27, Col I)</b>						<b>265,576</b>
177	<b>Total Allowance for PCTC Computation</b>						<b>3,436,829</b>
178	<b>9 Mo ADA</b>						<b>169.21</b>
179	<b>Total Estimated PCTC *</b>					\$	<b>20,311.03</b>
180							
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<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, L62)</i>			5,657			
11	Value of Commodities Received for Fiscal Year 2012 <i>(Include the value of commodities when determining if an A-133 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							
19	<b>Instruction</b>	<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>
20	<b>Support Services:</b>	1000		1,773,963		1,773,963	
21	Pupil	2100		81,737		81,737	
22	Instructional Staff	2200		433,227		433,227	
23	General Admin.	2300		350,492		350,492	
24	School Admin	2400		201,377		201,377	
25	<b>Business:</b>						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	103,260	0	103,260	0	0
28	Oper. & Maint. Plant Services	2540		364,583		364,583	
29	Pupil Transportation	2550		104,164		104,164	
30	Food Services	2560		7,807		7,807	
31	Internal Services	2570	0	0	0	0	0
32	<b>Central:</b>						
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	0
37	Data Processing Services	2660	0	0	0	0	0
38	<b>Other:</b>						
39	Community Services	2900		0		0	
40	<b>Total</b>	3000	103,260	3,317,350	467,843	2,952,767	
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42			Total Indirect Costs:	103,260	Total Indirect Costs:	467,843	
43			Total Direct Costs:	3,317,350	Total Direct Costs:	2,952,767	
44			=	3.11%	=	15.84%	
45							

**REPORT ON SHARED SERVICES OR OUTSOURCING**

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

Fiscal Year Ending June 30, 2013

BANNOCKBURN SCHOOL DISTRICT  
34-049-1060-02

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: <http://www.isbe.net/sfms/aftr/aftr.htm>.

	A	B	C	D	E
	Check if the schedule is not applicable. <input 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.
8	Indicate with an (X) if Deficit Reduction Plan is Required for Annual Budget				
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing	X	X		IUPC
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X		COOPERATIVE 90's, CLIC, WCSIT
20	Investment Pools				
21	Legal Services	X	X		TOWNSHIP DIST. 113
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X		NSSD
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					
44					

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: **BANNOCKBURN SCHOOL DISTRICT #**  
 RCDD Number: **34-049-1060-02**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2013		Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	278,473	0	281,102	0	281,102
2. Special Area Administration Services	2330	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
<b>8. Totals</b>		<b>278,473</b>	<b>0</b>	<b>281,102</b>	<b>0</b>	<b>281,102</b>
<b>9. Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)</b>						<b>1%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2013" agree with the amounts on the districts Annual Financial Report for Fiscal Year 2013. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2014" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

**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 16, 2013 to ensure inclusion in the Fall 2013 report, postmarked by January 17, 2014 to ensure inclusion in the Spring 2014 report, or postmarked by August 15, 2014 to ensure inclusion in the Fall 2014 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- 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 5, Line 12 - Other Current Assets
  - Education Fund
    - Accrued Interest Receivable - \$18,615
  - Operations & Maintenance Fund
    - Accrued Interest Receivable - \$3,141
  - Transportation Fund
    - Accrued Interest Receivable - \$963
  - IMRF Fund
    - Accrued Interest Receivable - \$372
  - Capital Projects Fund
    - Accrued Interest Receivable - \$863
  - Working Cash Fund
    - Accrued Interest Receivable - \$3,590
2. Page 10, Line 78 - Admissions - Other
  - Education Fund
    - Music Fees - \$5,820
3. Page 10, Line 81 - Other District/School Activity Revenue
  - Education Fund
    - Activity Revenue - \$5,050
    - Field Trip Revenue - \$7,490
    - Total - \$12,540
4. Page 11, Line 107 - Other Local Revenue
  - Education Fund
    - Insurance Claims/Settlements - \$3,086
    - Jury Duty - \$33
    - Refund - \$287
    - Total - \$3,406

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

**Instructions to insert word doc or pdf files:**

Choose: **Insert** - Select: **Object** - Select **Create New** tab -  
Select file type **Adobe Acrobat or Microsoft Word Document** - Select **Create from File** tab - Select **Browse** -  
Select **file that you want to embed** - Check **Display as icon** - Select **OK**.

If you have trouble inserting pdf files it is because you do not have the Adobe program.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Bannockburn School District No. 106  
Bannockburn, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106 (the District), as of and for the year ended June 30, 2013, which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditors' opinion. Our opinion reads as follows:

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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



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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106 as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and certain budgetary comparison information on pages 6-10 and 33-40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bannockburn School District No. 106's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

These regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Bannockburn School District No. 106. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet and itemization schedules, which were not audited, has been subjected to the auditing procedures applied in our audit of the basic financial statements, and in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole. The table of contents references a Federal Compliance Section on pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our reported dated August 23, 2013, on our consideration of Bannockburn's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bannockburn's internal control over financial reporting and compliance.

As described more fully in Note 1, these regulatory-based financial statements are issued to comply with regulatory provisions described by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Bannockburn School District No. 106. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet and itemization schedules, which were not audited, as been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Education, management of Bannockburn School District No. 106, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Milburn Cain & Co.".

MILBURN CAIN & CO.  
Certified Public Accountants

Gurnee, Illinois  
August 23, 2013

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

To the Board of Education  
Bannockburn School District No. 106  
Bannockburn, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106, Lake County, Illinois (the District), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Bannockburn's basic financial statements, and have issued our report thereon dated August 23, 2013.

**Internal Control Over Financial Reporting**

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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



MILBURN CAIN & CO.  
Certified Public Accountants

Gurnee, Illinois  
August 23, 2013

	A	B	C	D	E	F	G	H
	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b>							
	<b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>							
1	<p><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 FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>							
2								
3	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>							
4								
5	<p><b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b>  <i>(All AFR pages must be completed to generate the following calculation)</i></p>							
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	5,385,552	1,008,846	229,510	50,532	6,674,440		
8	Direct Expenditures	3,993,312	415,578	227,771		4,636,661		
9	Difference	1,392,240	593,268	1,739	50,532	2,037,779		
10	Fund Balance - June 30, 2013	6,295,457	1,107,853	388,311	1,679,967	9,471,588		
11	<b>Balanced - no deficit reduction plan is required.</b>							
12								
13								
14								

### Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.  
Any error messages left unresolved below, will be returned to the school district/joint agreement.  
Round all entries to the nearest dollar.

1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

### Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (60) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)  
DISTRICT/JOINT AGREEMENT  
Year Ending June 30, 2013**

DISTRICT/JOINT AGREEMENT NAME <b>BANNOCKBURN SCHOOL DISTRICT #</b>	RCDT NUMBER <b>34-049-1060-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-001071</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>MILBURN CAIN &amp; CO 4237 GROVE AVENUE GURNEE</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>2154 TELEGRAPH ROAD  DEERFIELD 60015-5909</b>		E-MAIL ADDRESS <b>DCAIN@MILBURNCAIN.BIZ</b>	NAME OF AUDIT SUPERVISOR <b>M. DAVID CAIN</b>
		CPA FIRM TELEPHONE NUMBER <b>847-336-6455</b>	FAX NUMBER <b>847-336-9594</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 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 § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

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

- Copy of Federal Data Collection Form § .320 (b)



BANNOCKBURN SCHOOL DISTRICT NO. 106  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bannockburn School District No. 106's (District) accounting policies conform to generally accepted accounting principles as applicable to local education agencies.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies established in GAAP and used by the District are discussed below.

A. *Reporting Entity*

The accompanying financial statements comply with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. *Basic Financial Statements – Government-Wide Financial Statements*

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs, payments to other districts and governmental units, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. *Basic Financial Statements – Government-Wide Financial Statements (Continued)*

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

The following fund types are used by the District:

1. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational and Working Cash levies are included in this fund.

Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using generally accepted accounting principles.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. *Basic Financial Statements – Fund Financial Statements (Continued)*

2. Fiduciary Funds (Continued)

The District's fiduciary fund is presented in the fiduciary fund financial statement by type (agency). Since by definition these assets are being held for the benefit of a third party (student organizations) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

The following is a description of the fiduciary fund of the District:

Agency Fund – The Agency Fund (Student Activity Fund) accounts for assets held by the District as an agent for the student organizations. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to student organizations are equal to the assets.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses when incurred.

2. Modified Accrual

The governmental funds' financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. An exception was made to the 60 day recognition period for state aid payments due to delayed payments from the State of Illinois. The exception was made to preserve the consistency of revenue recognition between years. Property tax revenues are recognized in the period for which levied provided they are available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. *Cash and Cash Equivalents and Investments (Continued)*

Occasionally certain of the funds participating in the common bank accounts will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

No District fund had a cash overdraft at June 30, 2013.

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Items*

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District's inventories is not deemed to be material.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

J. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. *Capital Assets (Continued)*

Building and Building Improvements	40 years
Site Improvements and Infrastructure	20 years
Capitalized Equipment	5-20 years

K. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts to specified maximums depending on tenure with the District. Vacation is required to be used by the time school starts and there is no allowance for carryover. Sick leave is accumulated from year to year without limit, but is not paid upon termination. No compensated absence accrual is recorded because vacation benefits do not accumulate from year to year and sick leave is not paid upon termination.

L. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. *Government-Wide Fund Net Position*

Government-wide fund net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted net position – consists of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted net position – all other net position is reported in this category.

N. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. *Governmental Fund Balances* (Continued)

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself.

- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue funds, the debt services fund, and capital projects funds.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

O. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2012 tax levy was passed by the Board on December 19, 2012. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7. As of June 30, 2013, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities (n Years)			
		Less Than 1	1-5	5-10	More Than 10
State Investment Pools	\$ 4,687,110	\$ 4,687,110	\$ -	\$ -	\$ -

The fair value of investments in the State Investment Pools is the same as the value of pool shares. The State Investment Pools are not SEC-registered, but do have regulatory oversight through the State of Illinois.

*Interest Rate Risk.* The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk.* State law limits investments based on credit risk. The District's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided. As of June 30, 2013, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pools	AAAm	Standard and Poor's

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
<b>Governmental Activities</b>				
Capital Assets not being depreciated				
Land	\$ 382,477	\$ -	\$ -	\$ 382,477
Construction in Progress	8,555	-	8,555	-
Total Capital Assets not being depreciated	\$ 391,032	\$ -	\$ 8,555	\$ 382,477
Other Capital Assets				
Building and Building Improvements	\$ 8,528,958	\$ -	\$ -	\$ 8,528,958
Site Improvements and Infrastructure	827,471	25,665	-	853,136
Capitalized Equipment	766,659	107,860	45,543	828,996
Total Other Capital Assets at historical cost	\$ 10,123,088	\$ 133,545	\$ 45,543	\$ 10,211,090
Less Accumulated Depreciation for				
Building and Improvements	\$ 1,788,480	\$ 206,500	\$ -	\$ 1,994,980
Site Improvements and Infrastructure	216,651	39,897	-	256,548
Capitalized Equipment	564,326	37,715	34,917	567,124
Total Accumulated Depreciation	\$ 2,569,457	\$ 284,112	\$ 34,917	\$ 2,818,652
Other Capital Assets, Net	\$ 7,553,631	\$ (150,567)	\$ 10,626	\$ 7,392,438
Governmental Activities Capital Assets, Net	\$ 7,944,663	\$ (150,567)	\$ 19,181	\$ 7,774,915

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities	
Unallocated	\$ 284,112
Total Governmental Activities Depreciation Expense	<u>\$ 284,112</u>

NOTE 4 - INTERFUND LOANS

There were no interfund loans at June 30, 2013.

NOTE 5 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2013.

NOTE 6 - PROPERTY TAXES

Property taxes receivable and deferred revenue recorded in these financial statements are from the 2012 tax levy. The deferred revenue is 100% of the 2012 tax levy net of estimated uncollectible amounts. These taxes are deferred as only a portion of the taxes are collected near the end of the fiscal year and the District does not consider the amounts to be available and does not budget for their use in fiscal year 2013. The District has determined that 100% of the amounts collected for the 2011 levy are allocable for use in fiscal year 2013. Therefore, 100% of the amounts collected for the 2011 and prior levies (\$6,334,256) are recorded in these financial statements as property tax revenue. A summary of the assessed valuations and extensions for tax years 2012, 2011, and 2010 is as follows:

ASSESSED VALUATION	2012		2011		2010	
	Rates	Extensions	Rates	Extensions	Rates	Extensions
	\$209,581,540		\$234,241,842		\$241,059,118	
Educational	2.4350	\$ 5,103,311	2.1680	\$ 5,078,363	2.1560	\$ 5,197,235
Operations and Maintenance	0.3820	800,601	0.4270	1,000,213	0.3330	802,727
Transportation	0.0900	188,623	0.0590	138,203	0.0570	137,404
Municipal Retirement	0.0250	52,395	0.0220	51,533	0.0210	50,622
Social Security	0.0390	81,737	-	-	-	-
Working Cash	0.0450	94,312	0.0190	44,506	0.0500	120,529
	<u>3.0160</u>	<u>\$ 6,320,979</u>	<u>2.6950</u>	<u>\$ 6,312,818</u>	<u>2.6170</u>	<u>\$ 6,308,517</u>

NOTE 7 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2013, no fund had expenditures over the budgeted amount.

NOTE 8 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the Plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains the primary responsibility for funding the Plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.



NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - RETIREMENT FUND COMMITMENTS (Continued)

A. *Teachers' Retirement System of the State of Illinois* (Continued)

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2013 was 9.4% of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4% for the years ended June 30, 2012 and 2011.

The State of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees.

➤ **On-behalf contributions to TRS**

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2013, State of Illinois contributions were based on 28.05% of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$469,604 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2012 and June 30, 2011, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 24.91% (\$396,349) and 23.10% (\$370,428), respectively.

The District makes other types of employer contributions directly to TRS:

➤ **2.2 formula contributions**

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2013 were \$9,737. Contributions for the years ended June 30, 2012 and June 30, 2011 were \$9,254 and \$9,321, respectively.

➤ **Federal and special trust fund contributions**

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective for the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the State contribution rate to TRS.

For the year ended June 30, 2013, the employer pension contribution was 28.05% of salaries paid from federal and special trust funds. For the years ended June 30, 2012 and June 30, 2011, the employer contribution was 24.91% and 23.10% of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2013, salaries totaling \$4,573 were paid from federal and special trust funds that required employer contributions of \$1,283. For the years ended June 30, 2012 and June 30, 2011, required District contributions were \$1,099 and \$809, respectively.

➤ **Early Retirement Option (ERO)**

The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - RETIREMENT FUND COMMITMENTS (Continued)

A. *Teachers' Retirement System of the State of Illinois* (Continued)

➤ **Early Retirement Option (ERO)** (Continued)

The maximum employer ERO contribution is 117.5% and applies when the member is age 55 at retirement.

For the year ended June 30, 2013, the District paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2012 and June 30, 2011, the District paid \$0 and \$0 in employer ERO contributions, respectively.

➤ **Salary increases over 6% and excess sick leave**

- If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6%.

For the year ended June 30, 2013, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6%. For the years ended June 30, 2012 and June 30, 2011, the District paid \$0 and \$0 to TRS for employer contributions due on salary increases in excess of 6%, respectively.

- If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary used to calculate final average salary, and the TRS total normal cost rate (17.63% of salary during the year ended June 30, 2013).

For the year ended June 30, 2013, the District paid \$0 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2012 and June 30, 2011, the District paid \$0 and \$0 in employer contributions granted for sick leave days, respectively.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2012. The report for the year ended June 30, 2013 is expected to be available in late 2013.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://trs.illinois.gov>.

B. *Illinois Municipal Retirement Fund*

➤ **Plan Description**

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - RETIREMENT FUND COMMITMENTS (Continued)

B. *Illinois Municipal Retirement Fund* (Continued)

➤ **Plan Description** (Continued)

provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

➤ **Funding Policy**

As set by statute, the District's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2012 was 10.25%. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

➤ **Annual Pension Cost**

The required contribution for calendar year 2012 was \$43,767.

Three Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	\$ 43,767	100%	\$ -
12/31/2011	44,482	100%	-
12/31/2010	43,291	100%	-

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

➤ **Funded Status and Funding Progress**

As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 85.28% funded. The actuarial accrued liability for benefits was \$985,104 and the actuarial value of assets was \$840,136, resulting in an underfunded actuarial accrued liability (UAAL) of \$144,968. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$426,992 and the ratio of the UAAL to the covered payroll was 34%.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - RETIREMENT FUND COMMITMENTS (Continued)

B. *Illinois Municipal Retirement Fund* (Continued)

➤ **Funded Status and Funding Progress**(Continued)

This schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 840,136	\$ 985,104	\$ 144,968	85.28%	\$ 426,992	33.95%
12/31/2011	711,255	894,852	183,597	79.48%	436,530	42.06%
12/31/2010	876,131	1,031,588	155,457	84.93%	429,473	36.20%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$892,108. On a market basis, the funded ratio would be 87.51%.

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

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 9 - POST EMPLOYMENT BENEFIT COMMITMENTS

*Teacher Health Insurance Security Fund (THIS)*

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the Plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to THIS Fund.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

*Teacher Health Insurance Security Fund (THIS) (Continued)*

➤ **On behalf contributions to THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.92% of pay during the year ended June 30, 2013. State of Illinois contributions were \$15,444, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2012 and June 30, 2011 were 0.88% of pay, both years. State contributions on behalf of District employees were \$14,041 and \$14,142, respectively.

➤ **Employer contributions to THIS Fund**

The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.69% during the year ended June 30, 2013, and 0.66% during the years ended June 30, 2012 and June 30, 2011. For the year ended June 30, 2013, the District paid \$11,583 to the THIS Fund. For the years ended June 30, 2012 and June 30, 2011, the District paid \$10,531 and \$10,607 to the THIS Fund, respectively, which was 100% of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The 2013 report is listed under "Central Management Services". Prior reports are available under "Healthcare and Family Services".

NOTE 10 - INTERFUND TRANSFERS

The following funds were transfers for the year ended June 30, 2013:

Transfer from	Transfer To	Amount
Operations and Maintenance Fund	Capital Projects Fund	\$ 300,000

The transfer to the Capital Projects Fund was made to fund a future capital project anticipated for fiscal year 2014.

NOTE 11 - JOINT VENTURE – NORTHERN SUBURBAN SPECIAL EDUCATION DISTRICT (NSSD)

The District and eighteen other districts within the North Shore suburbs of Chicago have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of financial condition (modified cash basis) of NSSD at June 30, 2012 (most recent information available) is as follows:

Assets	<u>\$ 22,903,507</u>
Liabilities	\$ 1,444,395
Net Position	<u>21,459,112</u>
	<u>\$ 22,903,507</u>
Revenues Received	\$ 47,484,074
Expenditures Disbursed	43,015,224
Net Increase/(Decrease) in Net Position	<u>\$ 4,468,850</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - JOINT VENTURE – NORTHERN SUBURBAN SPECIAL EDUCATION DISTRICT (NSSED)  
(Continued)

Complete financial statements for NSSED can be obtained from the Administrative Offices at 760 Red Oak Lane, Highland Park, IL 60035-3899.

NOTE 12 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were a member.

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

As of June 30, 2013, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The District is also a member of the Workers' Compensation Self Insurance Trust (WCSIT), a joint risk management pool of school districts through which workers' compensation coverage is provided.

NOTE 13 - SELF INSURANCE

The District is a member of COOP 90, a cooperative for self-insurance of employee health plans comprised of several governmental entities. Members pay into the trust certain specific amounts (including amounts collected from employees) established by the trust's insurance consultants. The trust pays all claims and maintains reserves for claims incurred but not submitted. The trust also carries excess claims insurance. Consequently, the District's administration believes there is little likelihood that additional amounts for past policy years would be required under these self-insurance agreements.

NOTE 14 - CONTINGENCIES

The District is not aware of any litigation which might have a material adverse affect on the District's financial position.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 15 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2012 EAV	\$	209,581,540
Rate		<u>6.90%</u>
Debt Margin	\$	14,461,126
Current Debt		<u>-</u>
Remaining Debt Margin	\$	<u>14,461,126</u>

NOTE 16 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through August 23, 2013, the date on which the financial statements were available to be issued.

BANNOCKBURN SCHOOL DISTRICT NO. 106  
 SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
 ACTIVITY FUNDS  
 YEAR ENDED JUNE 30, 2013

	<u>BALANCE JULY 1, 2012</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2013</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 865	\$ 8,379	\$ 9,172	\$ 72
<b>LIABILITIES</b>				
Amount Due to Activity				
Yearbook	\$ 497	\$ 4,824	\$ 5,220	\$ 101
Sunshine Club	293	1,550	1,958	(115)
Student Council	75	2,005	1,994	86
	<u>\$ 865</u>	<u>\$ 8,379</u>	<u>\$ 9,172</u>	<u>\$ 72</u>

See Accompanying Independent Auditor's Report



**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

The following checklist is **OPTIONAL**; it is not a required form for completion of A-133 Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  
 Programs funded through ARRA are identified separately in SEFA.
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
 - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs  
 - Program name includes "ARRA - " prefix  
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including receipt/revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
 Project year runs from October 1 to September 30, so projects will cross fiscal year;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
 - The value is determined from the following, **with each item on a separate line**:
- \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
 Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
 Districts should track separately through year; no specific report available from ISBE  
 Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
 - The two commodity programs should be reported on separate lines on the SEFA.  
 Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
- \* **Amounts verified for Fresh Fruits and Vegetables cash grant program** (ISBE code 4240)  
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.  
 Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)  
 \* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §\_520)

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
32. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
35. Questioned Costs have been calculated where there are questioned costs.
36. Questioned Costs are separated by project year **and** by program.
37. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.

- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding



38. A CORRECTIVE ACTION PLAN has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

**BANNOCKBURN SCHOOL DISTRICT #106  
34-049-1060-02**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 60,211
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 60,211</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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**ADJUSTED AFR FEDERAL REVENUES** **\$ 60,211**

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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-----	-----
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**ADJUSTED SEFA FEDERAL REVENUE:** **\$ -**

**DIFFERENCE:** **\$ 60,211**

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2013**

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 #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (D)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)		

• (M) Program was audited as a major program as defined by OMB Circular A-133.

**The accompanying notes are an integral part of this schedule.**

- <sup>1</sup> To meet state or other requirements, addressees 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 addressee 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 identifying number assigned by the pass-through entity should be included in the schedule.
- <sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the addressee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2013**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **[Entity #XYZ]** and is presented on the **[Identify Basis of Accounting]**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **[General-Purpose or Basic]** financial statements.

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, **[Entity #XYZ]** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients

<sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

<sup>6</sup> Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? \_\_\_\_\_ YES \_\_\_\_\_ NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es) \_\_\_\_\_ YES \_\_\_\_\_ None Reported

Type of auditor's report issued on compliance for major programs: \_\_\_\_\_  
 (Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)? \_\_\_\_\_ YES \_\_\_\_\_ NO

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>

Dollar threshold used to distinguish between Type A and Type B programs: \_\_\_\_\_

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

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

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> \_\_\_\_\_ 2. THIS FINDING IS:  New  Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

<b>For ISBE Review</b>	
Date	Resolution Criteria Code Number
Initials	Disposition of Questioned Costs Code Letter

<sup>11</sup> A suggested format for assigning reference numbers is to use the last two 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 2003 would be assigned a reference number of 02-01, 02-02, 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 paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

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

1. FINDING NUMBER:<sup>14</sup> \_\_\_\_\_ 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>

<b>For ISBE Review</b>	
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.  
<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.  
<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.



**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2013**

Finding Number

Condition

Current Status<sup>20</sup>

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

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

<sup>19</sup> See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

<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.

**BANNOCKBURN SCHOOL DISTRICT #106**  
**34-049-1060-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2013**

Corrective Action Plan

Finding No.: \_\_\_\_\_

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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<sup>21</sup> See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.