Due to ROE on October 15th Due to ISBE on November 15th SD/JA13

X School District

Joint Agreement

School District/Joint Agreement Number:	CASH X ACCRUAL	Name of Auditing Firm:	
County Name:		Name of Audit Manager:	
Name of School District/Joint Agreement:		Address:	
Address:		City:	State: Zip Code:
City:	Submit electronic AFR directly to ISBE	Phone Number:	Fax Number:
Email Address:		IL. License Number:	Expiration Date:
Zip Code:	0	Email Address:	
Annual Financial Report Type of Auditor's Report Issued: Qualified X Adverse Disclaimer	X YES NO Are Federal expenditures greater than \$500,000? X YES NO Is all A-133 Single Audit Information completed and attached? YES X NO Were any financial statement or federal awards findings issued?	ISBE	Use Only
Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed b	y Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): To	/nship Treasure W n BT /TT0 1 Tf 0 5.88 -5.88 0 66.8 559.7356 Tm (()Tj ET Q BT /TT0 1 Tf 0	5.88 -5.88 0 66.8 561.6937 Tm (cells)T	jj ET q 611.08 647.16 6.6 285.88 re W n BT /TT0 1 Tf 0 5.88 -5.88

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	<u>2</u>
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information		<u>2</u> <u>3</u>
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	<u>5 - 6</u>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	<u>7 - 8</u>
Statements of Revenues Received/Revenues (All Funds)		<u>9 - 14</u>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	<u> 15 - 22</u>
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule	ARRA Sched	<u>23</u>
Schedule of Ad Valorem Tax Receipts	Tax Sched	23 24 25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	<u>25</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	<u>26</u>
Statistical Section		
Schedule of Capital Outlay and Depreciation.		<u>27</u>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	<u>28 - 29</u>
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)		<u>30</u>
Report on Shared Services or Outsourcing		<u>31</u>
Administrative Cost Worksheet		<u>32</u>
Itemization Schedule		<u>33</u>
Reference Page.		<u>34</u>
Notes, Opinion Letters, etc	Opinion-Notes	<u>35</u>
Deficit Reduction Calculation	Deficit AFR Sum Calc	<u>36</u>
Audit Checklist/Balancing Schedule	AUDITCHECK	=
A-133 Single Audit Section		
Annual Federal Compliance Report	A-133 Cover - CAP	<u> 37 - 46</u>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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]
- 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.
- 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.
- 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]
- 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.
- 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:
- 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.

(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.

I	I	1		1		l				T	Í
1	I	1		1	l		l			-	1
1 2 3 4 5 6 7											
4											
5											
7											
8											
9 10											
11 12											
12											
13 14											
15											
16 17 18 19											
18											
20											
20 21 22											
23											
24											
26											
28											
23 24 25 26 27 28 29 30											
31 32 33 34 35 36 37											
32											
34											
36											
37											
38 39 40											
40											
41 42 43											
44											
45											
46											
48											
49 50 1	* (50 TS) TfTC	0 (41)Tj0 -1.077d7	ΈT	083T /TT0 1 Tf 7.8 (0 7 6	6)TjT* (49TT0 143))Tj0 -1.2	468 0 0 7.e	362.	48
							6)TjT* (49TT0 143)				
—											
=											

	ΑB	С	D	E	F	G	Н	1	K	L M	Ν	0	FQ
1 2 3 4 5 6 7			(Go		FINANCIAL PROFIL vebsite for reference to www.isbe.net/sfms/p/p	the Finan	cial Profile)						
6 7 8 9 10	I	District Name: District Code: County Name:	Township High School District 211 05-016-2110-17 Cook										
11 12 13 14 15	ר	Total Sum of Direct Re Less: Operating De (Excluding C:D57, C	lance (P8, Cells C81, D81, F81 & l81) evenues (P7, Cell C8, D8, F8 & l8) bb Pledged to Other Funds (P8, Cell C54 thru D74) C:D61, C:D65, C:D69 and C:D73)		20, 40, 70 + (50 & 80 if negat 20, 40, & 70, ds 10 & 20	tive)	Total 155,051,55 224,016,73		Ratio 0.692	Score Weight Value		0.3 1.4	
16 17 18 19 20 21 22	ר	Total Sum of Direct Re Less: Operating De	evenue Ratio: xpenditures (P7, Cell C17, D17, F17, I17) evenues (P7, Cell C8, D8, F8, & I8) bit Pledged to Other Funds (P8, Cell C54 thru D74 C:D61, C:D65, C:D69 and C:D73)	Funds 10, Funds 10, Minus Fund	20, 40 & 70,		Total 210,243,86 224,016,73		Ratio 0.939 0	Score Adjustment Weight Value			
23 24 25 26	Г		Id: nvestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I spenditures (P7, Cell C17, D17, F17 & I17)		20 40 & 70 20, 40 divided by 360		Total 154,915,88 584,01		Days 265.26	Score Weight Value		0.1 0.4	-
27 28 29 30	٦	Tax Anticipation Warra	erm Borrowing Maximum Remaining: ants Borrowed (P25, Cell F6-7 & F11) ed Tax Rates (P3, Cell J7 and J10)	Funds 10, : (.85 x EAV	20 & 40) x Sum of Combined Tax Ra	ates	Total 164,316,01	0.00 5.05	Percent 100.00	Score Weight Value		0.1 0.4	
31 32 33 34	L	Long-Term Debt Outst	erm Debt Margin Remaining: tanding (P3, Cell H37) Allowed (P3, Cell H31)				Total 24,985,14 522,058,47		Percent 95.21	Score Weight Value		0.1 0.4	-
35 36 37 38							Estimated	2014 Fina		Profile Score Designatio		4.0 OGNITIO	
39 40 41						I	Total Profile Score nformation, page : calculated by ISBE	3 and by the 1					will be

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

	Α	В	C	D	E	F	G	H		J	K	
	100570	Acct.	(10)	(20) Operations &	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90) Fire PreventFiRet1	l(t)]J (11(t 2l1uc)-3O 0 5.1553 -5.16 03t 2l(Fi(r)
2	ASSETS	#	Educational	Maintenance	Debt Services	Iransportation	Retirement/Social Security	Capital Projects	Working Cash	Tort		
3												
4												
6												
7												
9												
10												
11												
13												
14												
15												
17												
18												
20												
21												
23												
24												
25												
27												
28												
30												
31												
32												
34												
35												
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41												
38												
39												
40												

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

	А	В	. I	М	N
1	D			Account	Groups
		Acct.		General Fixed	General Long-
2	ASSETS	#	Agency Fund	Assets	Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,523,361		
5	Investments	120	1,020,001		
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	Total Current Assets		1,523,361		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,456,291	
17	Building & Building Improvements	230			
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250			
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			
23	Total Capital Assets				
24	CURRENT LIABILITIES (400)				
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	Total Current Liabilities				
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			
37	Total Long-Term Liabilities				
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets				
41	Total Liabilities and Fund Balance				

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

Р

0	0	0	1,200,000	0
0	0	2,350,000	(1,200,000)	0
1,014,097	28,912	(2,455,020)	(330,646)	0
7,142,866	5,961,173	203,005	13,797,284	
8,156,963	5,990,085	(2,252,015)	13,466,638	0

608,658 (608,658) 9,977,547 105,356,711 115,334,258

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

	А	в
1		
2	Description	Acct #
3	RECEIPTS/REVENUES	
4	Local Sources	1000
5	Flow-Through Receipts/Revenues from One District to Another District	2000
6	State Sources	3000
7	Federal Sources	4000
8	Total Direct Receipts/Revenues	
9	Receipts/Revenues for "On Behalf" Payments ²	3998
10	Total Receipts/Revenues	
11	DISBURSEMENTS/EXPENDITURES	1000
<u>12</u> 13	Instruction	1000
14		
15		
16		
17		
18 19		
10		
20		
21		
22		
23		
24 25		
26		
27		
28		
29		
30		
31		
32		
33		
34 35		
36		
37		
38		
39		
40 41		
42		
43 44		
44		
45		
46		
47 48		
-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	В
1		
2	Description	Acct #
49	Transfer Among Funds	8130
50	Transfer of Interest	8140
51	Transfer from Capital Project Fund to O&M Fund	8150
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170
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	
71		
72		
73		
74		
75		
76		
77		

Page 9

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

	А	В	С	D	E	F	G	Н	I	J	K
1		A t	(10)	(20)	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort 57	Fire Prevention & Sa Pr Pr Tc 591 -12,63 M
							,				
4											
5											
7											
8											
10											
12											
13 14											
15											
16											
18											
20											
21											
23 24											
25											
20											
28 29											
30 31											
32											
33											
35 36											
37											
39											
40											
42											
44											
45											
47											
49 50											
51											
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$											
54											

Page 9

	A	В	С	D	E	F	G	н		J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (In State) Interest on Investments	1441							· · · · · · · · · · · · · · · · · · ·		
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
9	Adult - Transp Fees from Pupils or Parents (In State)	1451 1452									
1	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)	1452									
2	Adult - Transp Fees from Other Sources (Out of State)	1454									
33	Total Transportation Fees	1404				302,543					
34 E	ARNINGS ON INVESTMENTS					,					
5	Interest on Investments	1510	308.3 878	31 -8781 -8781 -87	81 -871.653 Td (I)-	13(nt)-13.68Tw -33	53 d (I)-484ntnt nt	dult - TNINd - TrGa-	13(an(t)-Lo -0.0013	(e))o1453)Ti es14	23043(1510) ∏ J -0.002
6			,							(-))	
7											
8											
9											
C											
1											
2											
3											
+											
5											
2 7											
R											
<u>а</u>											
0											
1											
2											
3											
1											
5											
ò											
<u>/</u>											
5											
2											
Ĥ											
2											
5											
F											
5											
5											
7											
8											
9											
0											
1											
0											
2											

Page 11

I	A	в	С	D	E	F	G	н		J	к
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104				ļ		Į	- occar occurry	Į	ļ ļ		-!
105											
107											
108											
109											
110											
111											
113											
114											
115											
116											
117											
118											
120											
2 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 											

	А	В	С	D	E	F	G	Н	I	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety

	2		С	D		F					
1	Α	В	(10)	D (20)	E (30)	г (40)	G (50)	H (60)	(70)	J (80)	K (90)
		A	(10)	Operations &	(30)	(40)	Municipal				Fire Prevention
2	Description	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	& Safety
2 1999 2000 2011 2023 2044 205 206 2077 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 207 208 209 210 211 212 213 214 215 226 207 208 209 200 211 212 213 214 215 226 227 228 229 230 231 214 215 226 227 228 229 230 231 222 223 224 225 226 227 228 229 230 231 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 235 236 237 238 239 244 245 236 237 238 239 244 244 245 236 237 238 239 244 244 244 244 244 244 244 24	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		1,395,590				0				
202	TITLE I										
203	Title I - Low Income	4300	1,002,746								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start Title I - Reading First SEA Funds	4335									
200	Title I - Reading First SEA Funds Title I - Migrant Education	4337									
209	Title I - Other (Describe & Itemize)	4340 4399									
210	Total Title I	4399	1,002,746	0		0	0				
211	TITLE IV		1,002,740	U		0	0				
212											
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize) Total Title IV	4499	0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION		U	U		0	0				
217											
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605 4620									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4020									
221											
222											
223											
225											
226											
227											
228											
229											
230											
231											
232											
233											
234											
235											
236											
237											
238											
239											
240											
241											
242											
243											
244											
245											
246											
247											
240											
249											
251											
243 244 245 246 247 248 249 250 251 252											
202											

Page 14

А	В	С	D	E	F	G	н	1	J	к
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
253 254 255 256 257 258 259 260					1					
$ \begin{array}{r} 2 \\ 253 \\ 254 \\ 255 \\ 256 \\ 257 \\ 258 \\ 259 \\ 260 \\ 261 \\ 262 \\ 263 \\ 264 \\ 265 \\ 266 \\ 267 \\ 268 \\ 269 \\ 269 \\ 277 \\ 268 \\ 269 \\ 277 \\ 271 \\ 271 \\ 272 \\ 273 \\ 274 \\ \end{array} $										

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

					FOR THE TEAR		,					
	A	В	С	D	E	F	G	Н	I	J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description	Funct #	Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination	Total	Budget
2		#		Benefits	Services	Materials			Equipment	Benefits		
3												
5												
6												
7												
8												
9												
10												
12												
13												
14												
15												
16												
17												
18												
20												
20												
22												
23												
24												
25												
26												
28												
29												
30												
31												
32												
33												
34												
35												
37												
38												
39												
40												
41												
42												
43												
44												
46												
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$												
48												
49												
50												
51												
52												

Page 15

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 L 1 Description Floot (000) (000) Purchased Supplies & Capital Outly Other Objects Perchased Supplies & Capital Outly Other Objects Supplies & Capital Outly							ENDING JUNE 3	0, 2013					
1 1 1 1 1 2 0 <th>1</th> <th>А</th> <th>ΙвΙ</th> <th>С</th> <th></th> <th>E</th> <th>F</th> <th>G</th> <th>н н</th> <th>1 1 1</th> <th>J</th> <th>к</th> <th>L</th>	1	А	ΙвΙ	С		E	F	G	н н	1 1 1	J	к	L
2 Description Pund s Stahrins Employee Benefits Output Stakrins Capital Output Materials Oner-Objecting Non-Capitalized Equipment Termination Equipment Total Budget 33 <	1									(700)			
2 Description 9 Description Benefits Services Materials openant output Equipment Benefits Came August 34 <		Description	Funct							Non-Capitalized			Pudget
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	2	Description	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	53												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	54												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	56												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	57												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	58												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	59												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	60												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	61												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	63												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	64												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	65												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	66												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	67												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	68												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	69												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	70												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	72												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	73												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	74												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	75												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	76												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	77												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	79												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	80												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	81												
83 83 84 84 85 86 87 88 89 90 90 91 91 92 93	82												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95													
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	83												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	85												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95													
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	86												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	88												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	89												
91 92 93 93 93 95 95 95 95 95 95 95 95 95 95 95 95 95	90												
92 93 94 Paym3 Por Adul73(n-S)-126tate Gov rograms1492870/C928 103(362,)28 1 19359e52 41e 22Tm [Ot)-13(her P)-12(ay)25(m)198-13(s)-16(t)-13(o I)-(i)13(aI)13(E)-12(duc)-16(at)-1(57 105on P)-12(r)1(ogram)11(s)] J 27.629	91												
93 94 Paying Part Adul73(n-S)-126tate Gov rograms1492870/C928 103(362,)28 1 19359e52 41e 22Tm [Ot)-13(her P)-12(ay)25(m)198-13(s)-16(t)-13(o I)-(i)13(al)13(E)-12(duc)-16(at)-1(57 105on P)-12(r)1(ogram)11(s)] J 27.629	92												
A Paym3 Par Adul73(n-S)-126tate Gov rograms1492870/C928 103(362,)28 1 19359e52 41e 22Tm [Ot)-13(her P)-12(ay)25(m)198-13(s)-16(t)-13(o I)-(i)13(al)13(E)-12(duc)-16(at)-1(57 105on P)-12(r)1(ogram)11(s)] 27.629	93												
	04												

Page 16

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

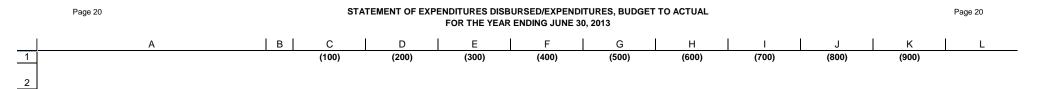
	А	В	С	D	E	F	G	н		J	к	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget

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

	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
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	
193 194 195 196 197	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			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-	5300										
199	TERM DEBT (Lease/Purchase Principal Retired) 11										0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										100,000
203	Total Disbursements/ Expenditures		5,334,186	1,712,083	1,442,086	1,148,017	763,981	105	0	17,292	10,417,750	10,312,000
204 205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,014,097	

Disbursements/Expenditures			1,014,0
NSTRUCTION (MR/SS)			
Regular Programs	1100	622,275	622,27
Pre-K Programs	1125		
Special Education Programs (Functions 1200-1220)	1200	1,398,332	1,398,33
Special Education Programs - Pre-K	1225		
Remedial and Supplemental Programs - K-12	1250		
Remedial and Supplemental Programs - Pre-K	1275		
Adult/Continuing Education Programs	1300	115,170	115,17
CTE Programs	1400	26,597	26,59
Interscholastic Programs	1500	429,363	429,36
Summer School Programs	1600	155,491	155,49
Gifted Programs	1650		
Driver's Education Programs	1700		
Bilingual Programs	1800	153,107	153,10
Truants' Alternative & Optional Programs	1900		
NSTRUCTION (MR/SS) Regular Programs Pre-K Programs Special Education Programs (Functions 1200-1220) Special Education Programs - Pre-K Remedial and Supplemental Programs - K-12 Remedial and Supplemental Programs - Pre-K Adult/Continuing Education Programs CTE Programs Interscholastic Programs Gifted Programs Driver's Education Programs Bilingual Programs Bilingual Programs Truants' Alternative & Optional Programs			

Page 19



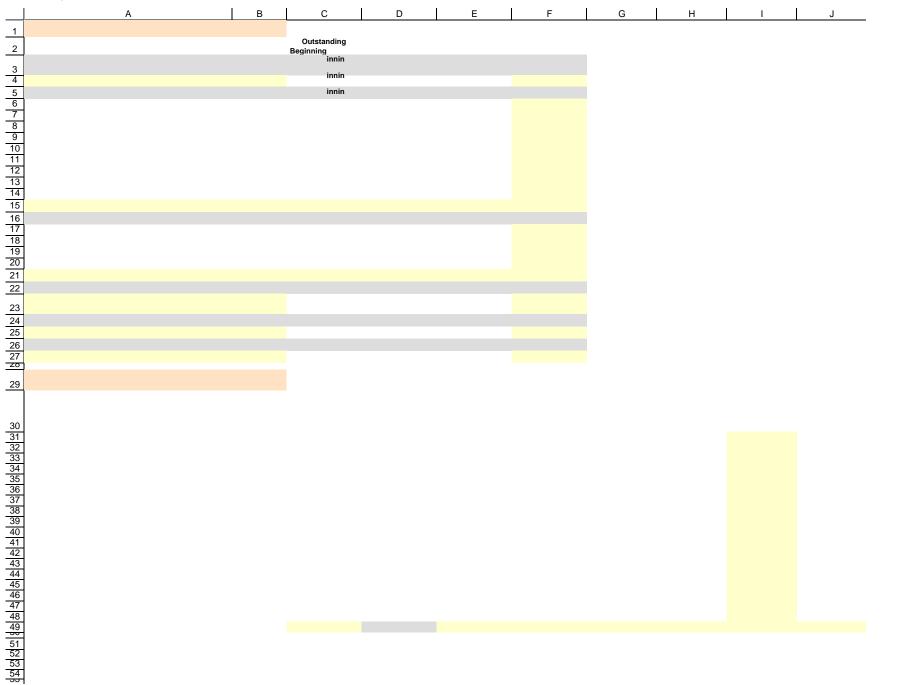


FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

				((Detailed Schedul	e of Receipts ar	nd Disburseme	nts)				
	А	В	С	D	E	F	G	н	L	J	к	L
1			RECEIPTS				-			-		
1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	ARRA Revenue Source Code	Acct	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
3		#			Denents	Services	Wateriais			Equipment	Denents	Experiatures
	Beginning Balance July 1, 2012		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17 18	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive QZAB Tax Credits	4865 4866	0									0 0
20	QSCB Tax Credits	4866 4867										
20	Build America Bonds Tax Credits	4868	0									0 0
21	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
23	ARRA - General State Ald - Other Govt Services Stabilization	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Program	าร	0	C) 0	0	C) 0		0 0		0
35	Ending Balance June 30, 201	3	0									
36												
37	1	I. Were	any funds from th	e State Fiscal S	Stabilization Fund	Program (SFSF)	General State-	Aid Accounts 4850	, line 5 & 487	0, line 23		
$ \begin{array}{r} \hline 34 \\ 35 \\ 36 \\ 37 \\ 38 \\ 39 \\ 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ $		used	for the following n									
39			Payments of ma									
40						s, exhibitions or ot	her events for w	hich admission is ch	arged to the g	general public		
41			Purchase or upg			se is not the educ	ation of children	such as central offic	o administrati	ive buildings:		
42								less the funds are u				
44					s to children with dis					opoolai		
45					n, or repair that is in							
46												
47	:				de the total amoun	t						
48		of que	estioned costs and	l provide an ex	planation below:							
49												
50												
51												
52												
53												
54												
48 49 50 51 52 53 54 55 56												
56												

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:

	A	В	С	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-12 Thru 6-30-13 (from 2011 Levy & Prior	Taxes Received (from the 2012 Levy)	Taxes Received (from 2011 & Prior Levies)	Total Estimated Taxes (from the 2012 Levy)	Estimated Taxes Due (from the 2012 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	152,454,236	81,225,757	71,228,479	158,480,815	77,255,058
5	Operations & Maintenance	26,862,231	14,310,687	12,551,544	27,921,801	13,611,114
6	Debt Services **	5,403,829	2,850,503	2,553,326	5,561,660	2,711,157
7	Transportation	6,681,038	3,536,950	3,144,088	6,900,998	3,364,048
8	Municipal Retirement	4,395,511	2,342,454	2,053,057	4,570,398	2,227,944
9	Capital Improvements	0		0		0
10	Working Cash	819,485	884,238	(64,753)	1,725,250	841,012
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	4,395,511	2,342,454	2,053,057	4,570,398	2,227,944
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	201,011,841	107,493,043	93,518,798	209,731,320	102,238,277
20 21 22	 * The formulas in column B are unprotected to be overidde ** All tax receipts for debt service payments on bonds must 	, ,				



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

A B C D	Е	F	G	н	I	J	К
		Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
		10, 20, 40 or 50-1100					
Earnings on Investments		10, 20, 40, 50 or 60-1500					
Drivers' Education Fees		10-1970					113,51
School Facility Occupatio	n Tax Proceeds	30 or 60-1983					110,01
Driver Education		10 or 20-3370					219,53
							210,00
1		10, 20, 40 or 60-7200					
2 Total Receipts			0	0	0	0	333,04
3 4 5							
4		10 or 50-1000					333,04
5		20 or 60-2530					
6		10, 20, 40-2360-2370					
7 DEBT SERVICE							
3		30-5200					
		30-5300					
2		30-5400					
Total Debt Services		30-5400				0	
O 1 Total Debt Services 2 3 4 4	,					0	
3 Total Disbursemen	ts		0	0	0	0	333,04
Ending Cash Basis	Fund Balance as of June 30, 2012		0	0 0	0	0	000,04
5 Reserved Fund Bal		714					
S Unreserved Fund E		730	0	0	0	0	(
			0	Ū	U	0	
SCHEDULE OF TOR	FIMMUNITY EXPENDITURES ^a						
SCHEDULE OF TOR Yes No Using the following categor included in line 30 above. 1	Has the entity established an insurance reser	rve pursuant to 745 ILCS 10/9-10	03?				
1	If yes, list in the aggregate the following:	Total Claims Payments:					
2	,,	Total Reserve Remaining:					
3 Using the following categor	ies, list all other Tort Immunity expenditures <u>not</u>	-					
included in line 30 above. I	nclude the total dollar amount for each category.						
5 Expenditures: 6 Workers' Compensatio	n Ant and (an Warkers) On the sting of Discours An						
	n Act and/or Workers' Occupational Disease Ac	t					
Risk Management and							
Judgments/Settlements	`						
Judgments/Settlement 1 2 Reciprocal Insurance F 3 Legal Services 4 Principal and Interest c	Payments (Insurance Code 72, 76, and 81)						
Legal Services							
Principal and Interest of	n Tort Bonds						
5	ho/Doppri Tmg Itomizo1 4 toh "Hemizoppo 20"D-ii	67aan/					
line 30 ab2398.5195nclu t	he(Descri Tm& Itemize1.4 tab "Itemizsease 32"Principa6 he(Descri Tm& Itemize1.4 tab "Itemizsease 32"Principa6		SupTorts.68. Tort Bo Reland	nclud Loss 5ev 0 ion			
	.94 060.96agedo(Descripeaseinci5.057nar.906gedo(Ca				SBURSEMETINS:inciA)Ti 0	10.10CAd InterDebt. Tort B	o7999 41.4 Lona-Term

48 Roryceaseinci14.44 5.16 2.94 060.96agedo(Descripeaseinci-5.057nar.906gedo(Cash Basis.4bm (BcfupaspalbTJ Ju1.91,Td 12incipal and InterRECEIPTS:incipal 3.906geterDISBURSEMEINS: inciA)Tj 0 10.10CAd InterDebt. Tort Bo -.7999 41.4 Long-Term DebtTT0 1 0.59 gerv 217979e27979e0.163.209[21.0 5.36

1 1

	1
-	2
Ξ	3
	4
_	5
_	6
-	/
-	5 9
1	0
1	1
1	2
1	3
_	4
1	5
1	0 7
1	8
1	9
2	0
2	!1
2	2
_2	3
-2	4
-4	5 6
-2	.0
2	8
2	9
3	0
3	1
3	2
3	3
- 3	4
3	6
3	
3	8
3	9
4	0
4	1
4	2
4	·3 /
4	-5
4	-6
4	7
4	8
4	.9
	0
5	1
5	2
	<u>ک</u>
5	5
5	6
5	7
5	8
5	9
6	i0 i1
6	2
6	3
6	4
6	5
6	6
6	7
6	8
6	9 0
-	<u>0</u> 1
-	2
7	3
7	4
7	5
_	6
-	7 '8
	υ

Page	30

ESTIMATED INDIRECT COST DATA						-
<u>A</u>	В	С	D	E	F	G
ESTIMA	ATED INDIRECT COST RATE DATA					
SECTION	NI					
	I Data To Assist Indirect Cost Rate Determination					
(Source d	locument for the computation of the Indirect Cost Rate	e is found in the "Expenditures	s 15-22" tab.)			
ALL OBJE	ECTS EXCLUDE CAPITAL OUTLAY. With the exception	of line 11, enter the disburseme	nts/expenditures included w	vithin the following function	ns charged directly to and re	eimbursed from federal
	·			0	о ,	
	Services - Direct Costs (1-2000) and (5-2000)					
	n of Business Support Services (1-2510) and (5-2510)					
	Services (1-2520) and (5-2520)					
	on and Maintenance of Plant Services (1, 2, and 5-2540) ervices (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					
FUUU Se	ervices (1-2000) must be less than (F 10, COI E-F, L02)					
				155,500		
Internal	Services (1-2570) and (5-2570)					
	ervices (1-2640) and (5-2640)					
	ocessing Services (1-2660) and (5-2660)					
SECTION						
Estimate	ed Indirect Cost Rate for Federal Programs		Destricted	N	llum at data d	- D
		Function	Restricted I Indirect Costs	Direct Costs	Unrestricted Indirect Costs	Direct Costs
Instructio	n	1000		124,041,112		124,041,112
Support S				, ,		
Pupil		2100		17,741,384		17,741,384
	ional Staff	2200		4,088,713		4,088,713
General		2300		1,761,009		1,761,009
School /		2400		10,329,863		10,329,863
Business		2510	351,027	0	351,027	0
Fiscal S	n of Business Spt. Srv.	2510 2520	1,010,846	0	1,010,846	0
	Maint. Plant Services	2520	1,010,040	24,738,206	24,738,206	0
	ansportation	2550		10,853,732	21,100,200	10,853,732
Food Se		2560		5,896,580		5,896,580
	Services	2570	186,349	0	186,349	0
Central:						
	n of Central Spt. Srv.	2610		0		0
	srch, Dvlp, Eval. Srv.	2620		0		0
	tion Services	2630 2640	500 042	756,075	509 042	756,075 0
Staff Se	ocessing Services	2640 2660	598,943 2,510,137	0 0	598,943 2,510,137	0
	Oceasing OctVICes	2000	2,010,107	33,621	2,010,107	33,621
Communi	ity Services	3000		8,525		8,525
Total			4,657,302	200,248,820	29,395,508	175,510,614
1					Unrestrict	
			Total Indirect Costs:	4,657,302	Total Indirect costs:	29,395,508
Other: Communi Total			Total Direct Costs:	200,248,820 2.33%	Total Direct Costs:	175,510,614 16.75%

	A	В	С	D	E			
1	REPORT ON SHARED SERVICES OR OUTSOURCING							
	Sch	ool Code, Se	ection 17-1.	1 (Public Act 9	7-0357)			
2 3 5 6 7		Fiscal Y	ear Ending	June 30, 2013				
5								
-7								
8	Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.			
9 1	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget							
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)			
$ \begin{array}{c} 10\\ 11\\ 12\\ 13\\ 14\\ 15\\ 16\\ 17\\ 18\\ 19\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 26\\ 27\\ 27\\ 27\\ 27\\ 27\\ 27\\ 27\\ 27\\ 27\\ 27$	Curriculum Planning							
12	Custodial Services Educational Shared Programs							
14	Employee Benefits							
15	Energy Purchasing							
16	Food Services Grant Writing							
18	Grounds Maintenance Services							
19	Insurance	Х	Х	x	Secondary School Cooperative Risk Managmeent Program			
20	Investment Pools							
21	Legal Services Maintenance Services							
23	Personnel Recruitment							
24	Professional Development							
25	Shared Personnel Special Education Cooperatives	x	x	x	Northwest Suburban Special Education Organization			
20	Special Education Cooperatives	^	^	^	Noninwest Suburban Special Education Organization			
29 30 31 32 3								
$\frac{30}{31}$								
32								
34								
36								
37								
38								
40								
42								
34 35 36 37 38 40 41 42 43 44								
44								

11 526,400 918,866 0 361,182 166,280 0 0

972,728 3%

Page 32

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

1. Page 5, Line 12, Column C - Flex Plan Deposit

- 2. Page 10, Line 74, Column C Vending \$332,430 SWEP Lunches \$30,234 Catering \$131,514
- 3. Page 10, Line 81, Column C Lost ID's & Keys \$26,635 PE Uniforms & Locks \$78,160 AP Testing \$458,810 Misc Lost & Replaced \$9,080
- 4. Page 10, Line 81, Column D Parking Fees
- 5. Page 10, Line 92, Column C Lost Textbooks
- 6. Page 11, Line 107 Column C Special Ed Transition Industries \$24,840 Discovery Benefit Forfeitures \$25,731 Recycling \$7,771 - Teacher Stipends \$3,454 - Misc Receipts \$17,958
- 7. Page 11, Line 107, Column D Recycling \$13,643 Impact Fees \$71,423 PHS VIP \$25,000 Misc Receipts \$1,499
- 8. Page 11, Line 107, Column F Recycling \$3,108 Misc Receipts \$1,080
- 9. Page 12, Line 171, Column C Library Grant \$18,552
- 10. Page 12, Line 171, Column D IL Commerce & Economic Opportunity Grnat \$2,342 IL Public Sector Energy Efficiency Grant \$64,216
- 11. Page 13, Line 227, Column C CTE Perkins Title IIC Secondary Improvement \$265,942
- 12. Page 14, Line 271, Column C DRS Step Program \$60,404 USDA Food Commodities \$155,500
- 13. Page 15, Line 40, Function 2190 Pupil Supervision Expenses
- 14. Page 16, Line 72, Function 2900 Title I Expenses for Homeless Student Assistance and Supplemental Educational Expenses
- 15. Page 18, Line 164, Function 5400 Bond & Interest Payment Fees
- 16. Page 19, Line 230, Column D Benefits for Pupil Supervisors

Additional Information

- Audit Checklist, Question 2 Accounting for late payments
- The answer is false due to the date used to accrue mandated categorical payments of 8/31/2013. See Audit Questionaire, Part D, Line 23. The calculation formula for Audit Checklist, Question 2, Accounting for late payments was not updated for 6-30-13. The formula references 12/31/12 instead of 12/31/13.