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

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

[X] School District
[ ] Joint Agreement

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

School District/Joint Agreement Information
(See instructions on inside of this page.)

School District/Joint Agreement Number: **19-022-0410-02**

County Name: **Dupage**

Name of School District/Joint Agreement: **Glen Ellyn School District 41**

Address: **793 North Main Street**

City: **Glen Ellyn**

Email Address:

Zip Code:

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:
Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm: **Baker Tilly Virchow Krause, LLP**

Name of Audit Manager: **Nick Cavaliere CFE CPA**

Address: **1301 West 22nd Street, Suite 400**

City: **Oak Brook** State: **IL** Zip Code: **60523**

Phone Number: **(630) 990-3131** Fax Number: **(630) 990-0039**

IL. License Number: **066-004260** Expiration Date:

Email Address: n.cavaliere@bakertilly.com

Annual Financial Report
Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

A-133 Single Audit Status:

[X] YES [ ] NO Are Federal expenditures greater than $500,000?
[X] YES [ ] NO Is all A-133 Single Audit Information completed and attached?
[X] YES [ ] NO Were any financial statement or federal awards findings issued?

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): **Dr. Paul Gordon**

Email Address: **pgordon@d41.org**

Telephone: **630-790-6400** Fax Number: **630-790-1867**

Signature & Date:

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

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

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

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 s
upporting 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 neccessary.*

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.

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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 Intergovermental Receivables, Other Recievables, 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: 8/31/2013

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
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	143,932	9,941	94,231	60,142	107,779	416,025
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	0	0	0	0	0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	143,932	9,941	94,231	60,142	107,779	416,025
Total						832,050

* 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:

Baker Tilly Virchow Krause, LLP
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature — *mm/dd/yyyy*

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FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2012 Equalized Assessed Valuation (EAV): 1,208,911,648

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.029048	+	0.002379	+	0.000752	=	0.032180	0.000001

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
44,259,517	43,169,215	1,090,302	16,243,212

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates	
0	+	0	+	0	+	0	+	0	+

Other		Total
0	=	0

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

D. Long-Term Debt

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

- [X] a. 6.9% for elementary and high school districts, 83,414,904
- [ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:……..……..... Acct 511 13,024,933

E. Material Impact on Financial Position

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

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

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

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

District Name: Glen Ellyn School District 41
District Code: 19-022-0410-02
County Name: Dupage

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	16,243,212.00	0.367	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	44,259,517.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	43,169,215.00	0.975	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	44,259,517.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	36,138,231.00	301.36	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	119,914.49		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	33,067,360.31		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H37)		13,024,933.00	84.38	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		83,414,903.71		**Value**	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

Page 5

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
2	**ASSETS**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**													
4	Cash (Accounts 111 through 115) [1]		786,244	13,944	7,365	13,825	77,522	4,769	52	73	0	82,139		
5	Investments	120	27,168,989	4,120,490	1,738,114	739,236	977,379	64,096	3,295,451	5,426	0			
6	Taxes Receivable	130	17,991,265	1,461,092	1,457,407	461,850	565,027	0	614	614	0			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
8	Intergovernmental Accounts Receivable	150	562,600	0	0	104,172	0	0	0	0	0			
9	Other Receivables	160	0	0	0	0	0	0	0	0	0			
10	Inventory	170	0	0	0	0	0	0	0	0	0			
11	Prepaid Items	180	189,812	98,727	355,635	0	0	0	0	0	0			
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0			
13	**Total Current Assets**		46,698,910	5,694,253	3,558,521	1,319,083	1,619,928	68,865	3,296,117	6,113	0	82,139		
14	**CAPITAL ASSETS (200)**													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											152,646	
17	Building & Building Improvements	230											54,184,442	
18	Site Improvements & Infrastructure	240											1,539,671	
19	Capitalized Equipment	250											8,197,137	
20	Construction in Progress	260											320,943	
21	Amount Available in Debt Service Funds	340												718,188
22	Amount to be Provided for Payment on Long-Term Debt	350												12,306,745
23	**Total Capital Assets**												64,394,839	13,024,933
24	**CURRENT LIABILITIES (400)**													
25	Interfund Payables	410	0	0	0	0	0	0		0	0			
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0			
27	Other Payables	430	23,560	392,985	0	0	0	0	0	0	0			
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0			
29	Loans Payable	460	0	0	0	0	0	0	0	0	0			
30	Salaries & Benefits Payable	470	1,020,221	0	0	0	0	0	0	0	0			
31	Payroll Deductions & Withholdings	480	340,032	0	0	0	21,866	0	0	0	0			
32	Deferred Revenues & Other Current Liabilities	490	35,237,828	2,847,428	2,840,333	900,011	1,101,075	0	3,086	1,197	0			
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	82,139		
34	**Total Current Liabilities**		36,621,641	3,240,413	2,840,333	900,011	1,122,941	0	3,086	1,197	0	82,139		
35	**LONG-TERM LIABILITIES (500)**													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												13,024,933
37	**Total Long-Term Liabilities**													13,024,933
38	Reserved Fund Balance	714	189,812	98,727	355,635	0	0	0	0	4,916	0	0		
39	Unreserved Fund Balance	730	9,887,457	2,355,113	362,553	419,072	496,987	68,865	3,293,031	0	0	0		
40	Investment in General Fixed Assets												64,394,839	
41	**Total Liabilities and Fund Balance**		46,698,910	5,694,253	3,558,521	1,319,083	1,619,928	68,865	3,296,117	6,113	0	82,139	64,394,839	13,024,933

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

Page 7

	A	B	C	D	E	F	G	H	I	J	K
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**
3	**RECEIPTS/REVENUES**										
4	**Local Sources**	**1000**	35,881,027	2,754,198	4,005	1,062,608	1,215,242	33,588	12,963	1,291	0
5	**Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
6	**State Sources**	**3000**	3,094,895	50,000	0	521,822	0	0	0	0	0
7	**Federal Sources**	**4000**	882,004	0	0	0	20,419	0	0	0	0
8	**Total Direct Receipts/Revenues**		39,857,926	2,804,198	4,005	1,584,430	1,235,661	33,588	12,963	1,291	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	6,659,841								
10	**Total Receipts/Revenues**		46,517,767	2,804,198	4,005	1,584,430	1,235,661	33,588	12,963	1,291	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	**1000**	24,023,502				468,729				
13	**Support Services**	**2000**	12,867,176	3,420,586		1,353,849	653,527	0		0	0
14	**Community Services**	**3000**	166,028	0		0	20,342				
15	**Payments to Other Districts & Govermental Units**	**4000**	1,338,074	0	0	0	0	0			0
16	**Debt Service**	**5000**	0	0	2,996,605	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		38,394,780	3,420,586	2,996,605	1,353,849	1,142,598	0		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	6,659,841	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		45,054,621	3,420,586	2,996,605	1,353,849	1,142,598	0		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		1,463,146	(616,388)	(2,992,600)	230,581	93,063	33,588	12,963	1,291	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			248,162						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			20,293						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	411,371	0	0	0	0	0	0	0	0
44	**Total Other Sources of Funds**		411,371	0	268,455	0	0	0	0	0	0
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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	248,162	0				0			
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	20,293	0				0			
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	0	0							
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	0	0							
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	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		268,455	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		142,916	0	268,455	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,606,062	(616,388)	(2,724,145)	230,581	93,063	33,588	12,963	1,291	0
79	**Fund Balances - July 1, 2012**		8,471,207	3,070,228	3,442,333	188,491	403,924	35,277	3,280,068	3,625	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2013**		10,077,269	2,453,840	718,188	419,072	496,987	68,865	3,293,031	4,916	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**										
5	Designated Purposes Levies (1110-1125)		33,632,371	2,693,391	402	1,027,739	538,417	0	1,291	1,290	0
6	Leasing Purposes Levy *	1130	0	0				0			
7	Special Education Purposes Levy	1140	294,383	0		0	0	0			
8	FICA/Medicare Only- Purposes Levies	1150					538,409				
9	Special Purpose Retirement Contributions Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	**Total Ad Valorem Taxes Levied By District**		33,926,754	2,693,391	402	1,027,739	1,076,826	0	1,291	1,290	0
13	**PAYMENTS IN LIEU OF TAXES**										
14	Mobile Home Pro-Rate 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	Payments from Municipalities in Lieu of Municipal Taxes *	1230	874,708	0	0	0	137,530	0	0	0	0
17	Other Pay-Ments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	**Total Payments in Lieu of Taxes**		874,708	0	0	0	137,530	0	0	0	0
19	**TUITION**										
20	Regular - Tuition from Pupils or Parents (In State)	1311	45,873								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	170,027								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	**Total Tuition**		215,720								
41	**TRANSPORTATION FEES**										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				14,570					
43	Regular - Transp Fees from Other Districts (In State)	1412				19,872					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Acts-Inter (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1419				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Source (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - 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**					34,442					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	50,479	6,467	3,603	436	565	97	11,872	1	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	**Total Earnings on Investments**		50,479	6,467	3,603	436	565	97	11,872	1	0
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	368,539								
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**		368,539								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	324,151	0							
80	Charges for Sales	1730	49,444	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	**Total District/School Activity Income**		373,595	0							
83	**TEXTBOOK INCOME**										
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	**CONTRIBUTIONS FROM LOCAL SOURCES**										
95	Rentals	1910	0	0							
96	Contributions and Donations from Private Sources	1920	0	3,900	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	33,491	0	0	0
98	Services Provided Other Districts	1940	24,838	0		0					
99	Refund of Prior Years' Expenditures	1950	22,905	5,000	0	0	0	0		0	0
100	Payments of Surplus Money's From ISP Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers Education Fees	1970	0								
102	Proceeds From Vendors Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1981			0	0	0				
104	Payments from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Donations	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	23,411	45,440	0	0	321	33,491	0	0	0
108	**Total Other Revenue from Local Sources**		71,244	54,340	0	0	321	33,491	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	35,801,027	2,754,198	4,005	1,062,609	1,215,242	33,588	12,963	1,291	0
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Though (Describe & Itemize)	2300	0	0		0	0				
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID**										
117	General State Aid Sec. 18-8.05	3001	1,263,991	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	**Total Unrestricted Grants-in-Aid**		1,263,991	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3110	311,153			0					
125	Special Education - Extraordinary	3115	555,458			0					
126	Special Education - Personnel	3120	719,534	0		0					
127	Special Education - Orphanage - Indv/dual	3130	17,420			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	594			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	**Total Special Education**		1,584,159	0		0					
132	**CAREER AND TECHNICAL EDUCATION (3170)**										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECAP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Administration Expenses	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	170,304				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	**Total Bilingual Ed**		170,304				0				
145	School Breakfast - Initial/Expansion	3360	4,218								
146	School Breakfast - Ordinary	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (Form CCAE)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500	0	0		45,870	0				
152	Transportation - Special Education	3510	0	0		476,152	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	**Total Transportation**		0	0		521,822	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Career Development	3665	0			0	0				
158	Early Childhood - Block Grant	3705	96,250			0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3790	0	0		0	0				
164	Chicago Special Education Block Grant	3791	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815				0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Transitional Assistance - Operational/Construction	3520		0				0			
170	School Infrastructure - Maintenance/Improvement	3517		50,000				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3699	20,367	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-in-Aid**		1,820,904	50,000	0	521,822	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	3,084,895	50,000	0	521,822	0	0	0	0	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	0	0	0	0	0
177	Other Unrestricted Grants-in-Aid Received Directly From the Fed Gov (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
180	CVAP - Food Service	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Gov't (Describe & Itemize)	4090	0	0		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU 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	**NUTRITION**										
193	American Dairy Assn	4200					0				
194	National School Lunch Program	4210	297,519				0				
195	Special Milk Program	4215	3,224				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Food Service Equipment	4230	0								
200	Food Service - Other (Describe & Itemize)	4299	31,252				0				
201	**Total Food Service**		301,997				0				
202	**TITLE I**										
203	Title I - Low Income	4300	195,357	0		0	20,419				
204	Title I - Neglected, Delinquent, Pre-aw	4301	0	0		0	0				
205	Title I - Comprehensive School Reform	4303	0	0		0	0				
206	Title I - Reading First	4304	0	0		0	0				
207	Title I - Even Start	4305	0	0		0	0				
208	Title I - Reading First SEA Funds	4307	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	**Total Title I**		195,357	0		0	20,419				
212	**TITLE IV**										
213	Title IV - Safe & Drug-Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	**Total Title IV**		0	0		0	0				
217	**FEDERAL - SPECIAL EDUCATION**										
218	Fed - Spec Education - IDEA - Flow Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	5,445	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	280	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	**Total Federal - Special Education**		5,725	0		0	0				
225	**FEDERAL - PERKINS**										
226	CTE - Perkins - Title IIID - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	**Total CTE - Perkins**		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - Title I - State Aid - Education Stabilization	4851	0	0	0	0	0	0		0	0
231	ARRA - Title I - Carryover	4852	0	0	0	0	0	0			0
232	ARRA - Title I - Neglected, Pre-aw	4853	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Pre-aw	4854	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified School Construction Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Gov't Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - I	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - II	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VI	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds VIII	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
259	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0				0				
261	Title III - Language Instructional Educational	4905		0			0				
262	Emergency Immigrant Assistance	4906	3,032			0	0				
263	Title III – English Language Acquisition	4909	116,006			0	0				
264	Learn & Serve America	4910	0			0	0				
265	McKinney- Education for Homeless Children	4920	7,000	0		0	0				
266	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
267	Title II - Teacher Quality	4932	108,830	0		0	0				
268	Title II - Other (Describe & Itemize)	4939	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4951	37,228	0		0	0				
270	Medicaid Matching Funds - Fee-for-Service Program	4952	105,829	0		0	0				
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0				0
272	**Total Restricted Grants-In-Aid Received from the Federal Govt thru State**		882,004	0	0	0	20,419	0		0	0
273	**Total Receipts/Revenues from Federal Sources**	**4000**	882,004	0	0	0	20,419	0	0	0	0
274	**Total Direct Receipts/Revenues**		39,857,926	2,804,198	4,005	1,584,430	1,235,661	33,588	12,963	1,291	0

| | | |

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

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	***District's Accounting Basis is ACCRUAL***		----RECEIPTS----	----------DISBURSEMENTS----------								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	**ARRA Revenue Source Code**	**Acct #**	**ARRA Receipts**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total Expenditures**
4	**Beginning Balance July 1, 2012**											
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	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	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 Programs**		0	0	0	0	0	0	0	0		0
35	**Ending Balance June 30, 2013**		0									

36
37 **1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23**
38 **used for the following non-allowable purposes:**
39 ☐ Payments of maintenance costs;
40 ☐ Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
41 ☐ Purchase or upgrade of vehicles;
42 ☐ Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
43 ☐ Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special
44 education and related services to children with disabilities as authorized by the IDEA Act;
45 ☐ School modernization, renovation, or repair that is inconsistent with State Law.
46
47 **2. If any above boxes are checked provide the total amount**
48 **of questioned costs and provide an explanation below:** _____
49
50
51
52
53
54
55
56

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	A	B	C	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 Levies) ***	**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	33,632,371	16,925,120	16,707,251	35,116,466	18,191,346
5	Operations & Maintenance	2,693,391	1,386,149	1,307,242	2,876,001	1,489,852
6	Debt Services **	402	1,382,653	(1,382,251)	2,868,747	1,486,094
7	Transportation	1,027,730	438,161	589,569	909,102	470,941
8	Municipal Retirement	538,417	182,373	356,044	378,389	196,016
9	Capital Improvements	0	0	0	0	0
10	Working Cash	1,291	583	708	1,209	626
11	Tort Immunity	1,290	583	707	1,209	626
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	294,383	143,334	151,049	297,392	154,058
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	538,409	353,675	184,734	733,809	380,134
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	38,727,684	20,812,631	17,915,053	43,182,324	22,369,693
20						
21	** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

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
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	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
1998 Bonds	03/17/98	10,999,904	6	6,630,132		371,936	990,000	6,012,068	5,680,566
2004 Bonds	09/01/04	9,240,000	3	7,760,000			1,360,000	6,400,000	6,047,107
Capital Leases	multiple	534,843	7	449,656		411,371	248,162	612,865	579,072
								0	
								0	
								0	
								0	
								0	
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								0	
								0	
		9,774,843		14,839,788	0	783,307	2,598,162	13,024,933	12,306,745

* 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 Capital leases
8. Other
9. Other

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

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description**	**Account No**	**Tort Immunity [a]**	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes [b]**	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2012**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		294,383			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	294,383	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		294,383			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	**DEBT SERVICE**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
23	**Total Disbursements**		0	294,383	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2012**		0	0	0	0	0
25	**Reserved Fund Balance**	714					
26	**Unreserved Fund Balance**	730	0	0	0	0	0
27							

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

46 [a] Schedules for Tort Immunity are to be completed **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
47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).
48 [b] 55 ILCS 5/5-1006.7

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	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	**Schedule of Capital Outlay and Depreciation**											
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	152,646			152,646						152,646
8	Depreciable Land	222	0			0	**50**	0	0		0	0
9	**Buildings**	**230**										
10	Permanent Buildings	231	53,085,641	1,098,801		54,184,442	**50**	20,033,793	1,083,689		21,117,482	33,066,960
11	Temporary Buildings	232	0			0	**25**	0	0		0	0
12	Improvements Other than Buildings (Infrastructure)	240	1,538,871	800		1,539,671	**20**	418,332	76,984		495,316	1,044,355
13	**Capitalized Equipment**	**250**										
14	10 Yr Schedule	251	0			0	**10**	0	0		0	0
15	5 Yr Schedule	252	7,609,526	587,611		8,197,137	**5**	7,537,900	659,237		8,197,137	0
16	3 Yr Schedule	253	0			0	**3**		0		0	0
17	**Construction in Progress**	**260**	400,000	320,943	400,000	320,943	**--**					320,943
18	**Total Capital Assets**	**200**	62,786,684	2,008,155	400,000	64,394,839		27,990,025	1,819,910	0	29,809,935	34,584,904
19	**Non-Capitalized Equipment**	**700**				0	**10**		0			
20	**Allowable Depreciation**								1,819,910			

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)

This schedule is completed for school districts only.

	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
				OPERATING EXPENSE PER PUPIL		
	EXPENDITURES:					
	ED	Expenditures 15-22, L113		Total Expenditures	$	38,394,780
	O&M	Expenditures 15-22, L149		Total Expenditures		3,420,586
	DS	Expenditures 15-22, L167		Total Expenditures		2,996,605
	TR	Expenditures 15-22, L203		Total Expenditures		1,353,849
	MR/SS	Expenditures 15-22, L287		Total Expenditures		1,142,598
	TORT	Expenditures 15-22, L330		Total Expenditures		0
				Total Expenditures	$	**47,308,418**
	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	19,872
	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+I)	1125	Pre-K Programs		95,378
	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		437,947
	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		9,107
	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		681,984
	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 Progms - Private Tuition		0
	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		163,634
	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		1,338,074
	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		591,670
	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0
	O&M	Expenditures 15-22, L129, Col K - (G+I)	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		1,171,381
	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
	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		2,598,162
	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
	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		5,517
	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		21,562
	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		130
	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		20,342
	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
				Total Deductions	$	**7,154,760**
				Total Operating Expenses (Regular K-12)		40,153,658
				9 Mo ADA (See the General State Aid Claim for 2012-2013 (ISBE 54-33, L12)		3,175.70
				Estimated OEPP *	$	**12,644.03**
				PER CAPITA TUITION CHARGE		
	LESS OFFSETTING RECEIPTS/REVENUES:					
	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	14,570
	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		368,538
	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		373,595
	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		0
	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		24,838
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,599,159
	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		170,304
	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		4,824
	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		521,822
	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
	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
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		50,000
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		20,367
	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
	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
	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		301,997
	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		215,776
	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		5,445
	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		280
	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
	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
	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
	ED,O&M,MR/SS	Revenues 9-14, L261, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4905	Emergency Immigrant Assistance		3,032
	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4909	Title III - English Language Acquisition		116,006
	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910	Learn & Serve America		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920	McKinney Education for Homeless Children		7,000
	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932	Title II - Teacher Quality		109,830
	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4960	Federal Charter Schools		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		37,228
	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		105,829
	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
				Total Allowance for PCTC Computation	$	**4,050,440**
				Net Operating Expense for PCTC Computation		36,103,218
				Total Depreciation Allowance (from page 27, Col I)		1,819,910
				Total Allowance for PCTC Computation		37,923,128
				9 Mo ADA		3,175.70
				Total Estimated PCTC *	$	**11,941.66**

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

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

6	**Support Services - Direct Costs (1-2000) and (5-2000)**	
7	Direction of Business Support Services (1-2510) and (5-2510)	
8	Fiscal Services (1-2520) and (5-2520)	
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*	31,474
11	Value of Commodities Received for Fiscal Year 2013 *(Include the value of commodities when determining if an A-133 is required)* .	31,262
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)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

			Restricted Program		Unrestricted Program	
18		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
19	**Instruction**	1000		24,449,044		24,449,044
20	**Support Services:**					
21	Pupil	2100		2,359,220		2,359,220
22	Instructional Staff	2200		1,533,608		1,533,608
23	General Admin.	2300		1,431,967		1,431,967
24	School Admin	2400		1,979,123		1,979,123
25	**Business:**					
26	Direction of Business Spt. Srv.	2510	165,974	0	165,974	0
27	Fiscal Services	2520	525,718	0	525,718	0
28	Oper. & Maint. Plant Services	2540		3,948,618	3,948,618	0
29	Pupil Transportation	2550		1,354,141		1,354,141
30	Food Services	2560		929,271		929,271
31	Internal Services	2570	74,912	0	74,912	0
32	**Central:**					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		170,487		170,487
35	Information Services	2630		154,538		154,538
36	Staff Services	2640	768,118	0	768,118	0
37	Data Processing Services	2660	1,133,084	0	1,133,084	0
38	**Other:**	2900		17,415		17,415
39	**Community Services**	3000		183,976		183,976
40	**Total**		2,667,806	38,511,408	6,616,424	34,562,790

	Restricted Rate		Unrestricted Rate	
42	Total Indirect Costs:	2,667,806	Total Indirect costs:	6,616,424
43	Total Direct Costs:	38,511,408	Total Direct Costs:	34,562,790
44	=	**6.93%**	=	**19.14%**

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2013

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/afr/afr.htm .

Glen Ellyn School District 41
19022041002

☐ *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.**
Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget ➡				
Service or Function ***(Check all that apply)***			**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning	X	X		Glenbard Associate Districts D87, D44, D89, D16, D15
Custodial Services			**CBA In Place**	
Educational Shared Programs			**Distance**	
Employee Benefits	X	X		Educational Benefits Cooperative
Energy Purchasing	X	X		IGC Gas Cooperative
Food Services	X	X		Marquardt School District 15
Grant Writing			**Different Needs**	
Grounds Maintenance Services			**CBA In Place**	
Insurance	X	X		CLIC
Investment Pools	X	X		ISDLAF, IPTIP
Legal Services	X	X		Glenbard 87 and CUSD 89
Maintenance Services			**CBA In Place**	
Personnel Recruitment	X	X		DuPage County Districts share on-line application process
Professional Development			**Calendars**	
Shared Personnel			**Calendars**	
Special Education Cooperatives	X	X		CASE
STEM (science, technology, engineering and math) Program Offerings			**Budget**	
Supply & Equipment Purchasing			**Different Needs**	
Technology Services			**Different Needs**	
Transportation	X			Glenbard 87, CCSD89, Queen Bee 16
Vocational Education Cooperatives			**N/A**	
All Other Joint/Cooperative Agreements			**N/A**	
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

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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: Glen Ellyn School District 41
RCDT Number: 19-022-0410-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	496,462		496,462	462,447		462,447
2. Special Area Administration Services	2330	217,680		217,680	229,949		229,949
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	164,194	0	164,194	171,824		171,824
5. Internal Services	2570	74,912		74,912	108,180		108,180
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		953,248	0	953,248	972,400	0	972,400
9. Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							2%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2013" agree with the amounts on the district's 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.

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

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

1. Page 11, Row 107 Other Local Revenues	E Rate Receipts and Misc. Receipts
2. Page 12, Row 171 Other Restricted Revenue from State Sources	Homeless Children Grant
3. Page 13, Row 200 Food Service - Other	Food commodities
4. Page 14, Row 270 Other Restricted Revenue from Federal Sources	FEMA Grant
5. Ed Fund - Page 16, Row 72 Other Support Services	Tutoring Services
6. DS Fund - Page 18, Row 164 Debt Services - Other	Continuing disclosure costs

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Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" authority to O&M through June 30, 2013

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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S:\SD 41 Yellow Book & A-133 Opinions.pdf

S:\SD 41 AFR Opinion & Notes.pdf

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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DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: *If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.*

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.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	39,857,926	2,804,198	1,584,430	12,963	44,259,517
Direct Expenditures	38,394,780	3,420,586	1,353,849		43,169,215
Difference	1,463,146	(616,388)	230,581	12,963	**1,090,302**
Fund Balance - June 30, 2013	10,077,269	2,453,840	419,072	3,293,031	**16,243,212**

Balanced - no deficit reduction plan is required.

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 appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are
- ☐ **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)	OK
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 (50) 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

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Glen Ellyn School District 41	**19-022-0410-02**	**066-004260**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)
Dr. Paul Gordon

NAME AND ADDRESS OF AUDIT FIRM
Baker Tilly Virchow Krause, LLP
1301 West 22nd Street, Suite 400
Oak Brook

ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)

793 North Main Street

Glen Ellyn

E-MAIL ADDRESS n.cavaliere@bakertilly.com

NAME OF AUDIT SUPERVISOR
Nick Cavaliere CFE CPA

CPA FIRM TELEPHONE NUMBER	FAX NUMBER
(630) 990-3131	**(630) 990-0039**

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:

- [X] A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- [X] Financial Statements including footnotes § .310 (a)
- [X] Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- [X] Independent Auditor's Report § .505
- [X] Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- [X] 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
- [X] Schedule of Findings and Questioned Costs § .505 (d)
- [X] Summary Schedule of Prior Year Audit Findings § .315 (b)
- [X] Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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Glen Ellyn School District 41
19-022-0410-02
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

X 1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
X 2. All opinion letters use the **most current audit language** as mandated in SAS 115/SAS 117 and other pronouncements.
X 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.

X 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

X 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.

X 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.**

X 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

X 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

X 9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including reciept/revenue and expenditure/disbursement amounts.

X 10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.

X 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.

X 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.

X 13. Each CNP project should be reported on separate line (one line per project year per program).
X 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X 16. Exceptions should result in a finding with Questioned Costs.
X 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:
X * **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**.
N/a * **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**.
N/A * **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**.
N/A * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582

X 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
X 19. Obligations and Encumbrances are included where appropriate.
X 20. **FINAL STATUS** amounts are calculated, where appropriate.
X 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
X 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
X 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
Including, but not limited to:
X 24. Basis of Accounting
X 25. Name of Entity
X 26. Type of Financial Statements
X 27. Subrecipient information (Mark "N/A" if not applicable)
N/A * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

X 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
X 29. **All** Summary of Auditor Results questions have been answered.
X 30. All tested programs are listed.
X 31. Correct testing threshold has been entered. (OMB A-133, §_.520)

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

X 32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
X 32. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
X 33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
X 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).
N/A 35. Questioned Costs have been calculated where there are questioned costs.
N/A 36. Questioned Costs are separated by project year **and** by program.
N/A 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
X 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

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Glen Ellyn School District 41
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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	$	902,423
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 30, Line 11			31,262
Less: Medicaid Fee-for-Service Revenues 9-14, Line 270	Account 4992		(105,829)
AFR TOTAL FEDERAL REVENUES:		$	827,856

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:		
Commodities already included in revenue	$	(31,262)
ADJUSTED AFR FEDERAL REVENUES	$	796,594

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	$	796,594

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$	796,594
DIFFERENCE:	$	-

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Glen Ellyn School District 41

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/11-6/30/12 (C)	Receipts/Revenues Year 7/1/12-6/30/13 (D)	Expenditure/Disbursements[4] Year 7/1/11-6/30/12 (E)	Expenditure/Disbursements[4] Year 7/1/12-6/30/13 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. Department of Education									
Illinois State Board of Education									
Title I - Low Income - PY 12 (M)	84.010A	12-4300-00	230,682	0	230,682	0	0	230,682	232,899
Title I - Low Income - PY 13 (M)	84.010A	13-4300-00	0	215,776	0	215,776	0	215,776	215,776
Subtotal - 84.010A - Title I - Low Income			230,682	215,776	230,682	215,776	0	446,458	448,675
Title II - Teacher Quality - PY 12	84.367A	12-4932-00	75,099	0	75,099	0	0	75,099	94,611
Title II - Teacher Quality - PY 13	84.367A	13-4932-00	0	109,830	0	109,830	0	109,830	109,830
Subtotal - 84.367A - Title II - Teacher Quality			75,099	109,830	75,099	109,830	0	184,929	204,441
Title III - Imimigrant Education Program IEP- PY 12	84.365A	12\-4905-00	7,066	3,032	7,066	3,032	0	10,098	12,730
Subtotal - 84.365A - Title III - Immigrant Education Program			7,066	3,032	7,066	3,032	0	10,098	12,730
Title III - Lang Inst. Prog. Limited PY 12	84.365A	12-4909-00	88,209	23,393	88,209	23,393	0	111,602	134,031
Title III - Lang Inst. Prog. Limited PY 13	84.365A	13-4909-00	0	92,613	0	92,613	0	92,613	97,377
Subtotal - 84.365A - Title III - Lang Inst. Prog. Limited			88,209	116,006	88,209	116,006	0	204,215	231,408
Subtotal - Title III Cluster			95,275	119,038	95,275	119,038	0	214,313	244,138
Cooperative Association for Special Education									
IDEA Flow-Through Part B - PY 12	84.173	12-4620-00	11,140	0	11,140	0	0	11,140	0
IDEA Flow-Through Part B - PY 13	84.173	13-4620-00	0	5,445	0	5,445	0	5,445	0
Subtotal - 84.173 - IDEA Flow-Through Part B			11,140	5,445	11,140	5,445	0	16,585	0
IDEA Room & Board PY 12	84.027	12-4625-00	0	280	0	280	0	280	0
Subtotal - IDEA Cluster			11,140	5,725	11,140	5,725	0	16,865	0
Area 1 in Will County									
McKinney-Vento Homeless Program PY 12	84.196	12-4920-00	7,000	0	7,000	0	0	7,000	0
McKinney-Vento Homeless Program PY 13	84.196	13-4920-00	0	7,000	0	7,000	0	7,000	0
Subtotal - 84.196 - McKinney-Vento Homeless Program			7,000	7,000	7,000	7,000	0	14,000	0
Subtotal - U.S. Department of Education			419,196	457,369	419,196	457,369	0	876,565	897,254
US Department of Agriculture									
Illinois State Board of Education									
National School Lunch Program - PY 12 (M)	10.555	12-4210-00	65,011	40,487	65,011	40,487	0	105,498	0
National School Lunch Program - PY13 (M)	10.555	13-4210-00	0	227,032	0	227,032	0	227,032	0
Subtotal - 10.555 - National School Lunch Program			65,011	267,519	65,011	267,519	0	332,530	0
Special Milk Program - PY 12 (M)	10.556	12-4215-00	26,133	143	26,133	143	0	26,276	0
Special Milk Program - PY 13 (M)	10.556	13-4215-00	0	3,073	0	3,073	0	3,073	0
Subtotal - 10.556 - Special Milk Program			26,133	3,216	26,133	3,216	0	29,349	0
Food Commodity Program PY 12 (M)	10.555	12-4299-00	28,053	0	28,053	0	0	28,053	0
Food Commodity Program PY 13 (M)	10.555	13-4299-00	0	31,262		31,262	0	31,262	0
Subtotal - 10.555 - Food Commodity Program			28,053	31,262	28,053	31,262	0	59,315	0
Subtotal - Child Nutrition Cluster			119,197	301,997	119,197	301,997	0	421,194	0
Subtotal - US Department of Agriculture			119,197	301,997	119,197	301,997	0	421,194	
U.S. Department of Health and Human Services									
Illinois Department of Healthcare and Family Services									
Medicaid Matching - Administrative Outreach - PY 12	93.778	12-4991-00	53,652	0	53,652	0	0	53,652	0
Medicaid Matching - Administrative Outreach - PY 13	93.778	13-4991-00	0	37,228	0	37,228	0	37,228	0
Subtotal - 93.778 - Medicaid Matching - Administrative Outreach			53,652	37,228	53,652	37,228	0	90,880	0
Subtotal - U.S. Department of Health and Human Services			53,652	37,228	53,652	37,228	0	90,880	0
Total All Federal Awards			592,045	796,594	592,045	796,594	0	1,388,639	897,254

• (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.

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

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

3 When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

4 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 auditee 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.

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Glen Ellyn School District 41
19-022-0410-02
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2013

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Glen Ellyn School District 41** and is presented on the **modified accrual 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 **Basic** financial statements.

Note 2: Subrecipients[6]

Of the federal expenditures presented in the schedule, **Glen Ellyn School District 41** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE		

[5] 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.

[6] 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.

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Glen Ellyn School District 41
19-022-0410-02
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: Unmodified
(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unqualified, Qualified, Adverse, Disclaimer[7])

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

IDENTIFICATION OF **MAJOR** PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]
84.101A	Title I Low Income
10.555, 10.556	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: $300,000.00

Auditee qualified as low-risk auditee? ___ YES X NO

[7] 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."

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

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

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

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Glen Ellyn School District 41
19-022-0410-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] 2013-001 **2. THIS FINDING IS:** [ ] New [X] Repeat from Prior Year?
Year originally reported? 2009

3. Criteria or specific requirement
An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

4. Condition
Like most District's in the Illinois, the District does not maintain an external financial reporting department or function, but relies on the external auditor for this purpose.

5. Context12
Management is responsible for the fair presentation of the financial statements. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards.

6. Effect
External financial statements would not have been presented in accordance with GAAP without the reliance on the external auditor.

7. Cause
The District does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting.

8. Recommendation
While this is defined as a material weakness by accounting standards, it may not be practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the ever changing accounting and reporting standards can add significant financial cost to your internal control process. As such, the District may choose to accept the risk as most district in the state have done.

9. Management's response[13]
See Corrective Action Plan

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

[11] 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.

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

[13] See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

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Glen Ellyn School District 41
19-022-0410-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2013-002** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Title I - Low Income - PY 13

4. Project No.: **13-4300-00** **5. CFDA No.:** **84.010A**

6. Passed Through: **Illinois State Board of Education**
7. Federal Agency: **Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Districts receiving Title I funds are required to file an annual comparability report to ISBE demonstrating that all district schools, regardless of whether they receive Title I funds, are providing services that, taken as a whole, are substantially comparable.

9. Condition[15]
There were 9 teachers that were listed twice and had an FTE greater than 1.0 on the full-time equivalent list section of the original comparability report submitted to ISBE. This error was discovered by ISBE when the District submitted the comparability report and was subsequently corrected by the District.

10. Questioned Costs[16]
N/A

11. Context[17]
This is a systematic problem, as the District does not currently have a review by someone other than the preparer in their control process.

12. Effect
Schools not being comparable within the district can lead to Title I funding to be disrupted or frozen.

13. Cause
The District's Communication Officer receives a spreadsheet from human resources and then enters all the positions manually. There is no additional review of the comparability report after the Communication Officer prepares.

14. Recommendation
There should be an additional review of the comparability report by someone other than the preparer.

15. Management's response[18]
See corrective action plan.

For ISBE Review

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

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Glen Ellyn School District 41
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2013-003** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Title I - Low Income - PY 13

4. Project No.: **13-4300-00** **5. CFDA No.:** **84.010A**

6. Passed Through: **Illinois State Board of Education**
7. Federal Agency: **Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Agree attendance center information in the district's Title I application to its source documents (Free and reduced lunch information, TANF, or Medicaid information).

9. Condition[15]
The district could not tie out the attendance center information on the district's Title I application to the source documents.

10. Questioned Costs[16]
N/A

11. Context[17]
This is a systematic problem as reports are not reviewed by anyone other than the preparer.

12. Effect
Inaccurate information could be reported to ISBE.

13. Cause
This finding was caused by the lack of review of reports submitted to ISBE.

14. Recommendation
It is recommended that someone other than the preparer review and approve reports before they are submitted to ISBE.

15. Management's response[18]
See corrective action plan.

For ISBE Review

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

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Glen Ellyn School District 41
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2013-004** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: **13-4210-00** **5. CFDA No.:** **10.555**

6. Passed Through: **Illinois State Board of Education**
7. Federal Agency: **Department of Agriculture**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Per the Child Nutrition Cluster Compliance Supplement, Section III, E.1.b.(1).(a) "Children from households with incomes at or below 130 percent of the Federal poverty level are eligible to receive free meals under the School Nutrition Programs. Children from households with incomes above 130 percent but at or below 185 percent of the Federal poverty level are eligible to receive reduced price meals. Persons from households with incomes exceeding 185 percent of the poverty level pay the full price (7 CFR sections 245.2, 245.3, and 245.6; section 9(b)(1) of the NSLA (42 USC 1758(b)(1)); sections 3(a)(6) and 4(e) of the CNA (42 USC 1772(a)(6) and 1773(e))).

9. Condition[15]
In our sample of 40 students tested, it was noted that the District determined 1 student to be eligible for free meals. However, the District was not able to locate an application or any other documentation supporting free meal status.

10. Questioned Costs[16]
171.6 - Total meals provided to individual that did not have appropriate support for determination as a being eligible for free meals. Questioned costs, if any, cannot be determined.

11. Context[17]
This appears to be an isolated incident, as there was turnover in staff and a software change.

12. Effect
Students could be receiving excess benefits in the form of free meals when they are ineligible for them.

13. Cause
The employee in charge of the National School Lunch Program, who was with the District for many years, retired in FY 13. The District also changed their NSLP software in FY 13 which caused difficulties in retrieving information.

14. Recommendation
It is recommended that there be proper training of the new NSLP staff with regards to the new software and document retention procedures.

15. Management's response[18]
See corrective action plan.

For ISBE Review

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

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Glen Ellyn School District 41
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2013-005** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: **13-4210-00** **5. CFDA No.:** **10.555**

6. Passed Through: **Illinois State Board of Education**
7. Federal Agency: **Department of Agriculture**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Per the Child Nutrition Cluster Compliance Supplement, Paid Lunch Equity: "A SFA Participating in the NSLP is required to ensure that sufficient funds are provided to its nonprofit school food service accounts from lunches served to students not eligible for free or reduced price meals. A SFA currently charging less for a paid lunch than the difference between the Federal reimbursement rate for such a lunch and that for a free lunch is required to comply. This difference is known as "equity."...SFAs with an average weighted price at or above equity (currently $2.51) have already met the requirement (42 USC 1760(p); 7 CFR sections 210.14(a) and 210.14(e))."

9. Condition[15]
Per inquiry with the employee in charge of NSLP reports, the District did not perform tests to determine whether its paid lunch price requires an adjustment.

10. Questioned Costs[16]
No questioned costs are applicable.

11. Context[17]
This finding was identified during the review of the compliance supplement.

12. Effect
By charging less for a paid lunch than the difference between the Federal reimbursement rate for paid and free lunch, the District may not have allocated sufficient funds to its nonprofit school food services.

13. Cause
District did not have a process in place to prepare the document.

14. Recommendation
It is recommended the District use ISBE's provided Paid Lunch Equity form to determine whether or not paid lunch prices require an adjustment.

15. Management's response[18]
See corrective action plan.

For ISBE Review

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

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Glen Ellyn School District 41
19-022-0410-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2013-006** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: **13-4210-00** **5. CFDA No.:** **10.555**

6. Passed Through: **Illinois State Board of Education**
7. Federal Agency: **Department of Agriculture**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Per the Child Nutrition Cluster Compliance Supplement, it states that the District must select its verification sample by one of the following methods: "standard sample size (lesser of 3% or 3000 of the approved applications on file as of October 1, selected from error-prone applications), lesser of 3 percent or 3000 applications selected at random from approved applications on file as of October 1 of the school year, or the sum of: (a) the lesser of 1 percent of all applications identified as error prone or 1,000 error-prone applications and (b) the lesser of 1/2 of 1 percent of, or 500, approved applications in which the household provided, in lieu of income information, a case number showing participation in the SNAP, TANF, or FDPIR." BT noted that the District could only use the last two methods if it met certain requirements, which it did not.

9. Condition[15]
The district could not provide an accurate, complete population for the free and reduced students participating in the National School Lunch Program for fiscal year 2013. Therefore, it could not be determined that the correct number of students and applications were used for sampling in the verification process.

10. Questioned Costs[16]
N/A

11. Context[17]
This appears to be the only year of occurrence, as there was turnover in staff and a software change.

12. Effect
The District is not complying with the requirements of their grant agreement. If the District were continue to do so, they could put themselves at risk to no longer be able to receive federal funds.

13. Cause
The employee in charge of the National School Lunch Program, who was with the District for many years, retired in FY 13. The District also changed their NSLP software in FY 13 which caused difficulties in retrieving information.

14. Recommendation
It is recommended that there be proper training of the new NSLP staff with regards to the new software and document retention procedures.

15. Management's response[18]
See corrective action plan.

For ISBE Review

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

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Glen Ellyn School District 41
19-022-0410-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2013

Finding Number	Condition	Current Status[20]
2012-2	The District made correct determinations of student's eligibility based on their applications, but two student's eligibility status was entered incorrectly into the District's software. From our sample of 40 students we identified 1 student was properly determined as eligible for a reduced meal, but was entered into the food service program as eligible for free meals. Within the same sample we further noted that another student was properly determined to be eligible for free meals, however this student was entered into the system as full pay.	The District implemented new student food service software. The software calculates the determination once entered and it is also reviewed by the staff mer who entered it into the software. It is then given to a staff member for an additional review. This finding di repeat in FY 2013.

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

[19] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

[20] 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.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-001

Condition:
An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

Plan:
Management will continually review this and if and when it would be financially feasible would implement the change needed to remedy this finding.

Anticipated Date of Completion: N/A

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-002

Condition:
There were 9 teachers that were listed twice and had an FTE greater than 1.0 on the full-time equivalent list section of the original comparability report submitted to ISBE. This error was discovered by ISBE when the District submitted the comparability report and was subsequently corrected by the District.

Plan:
The Assistant Superintendent of Finance will provide a third layer of review to prevent this error from occurring in the future.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-003

Condition:
The District could not tie out the attendance center information on the district's Title I application to the source documents.

Plan:
The District will develop and implement a plan to resolve attendance related issues for the Title I program.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-004

Condition:
It was noted that the District determined 1 student was eligible for free meals. However, the District was not able to locate an application or any other documentation supporting free meal status.

Plan:
The District finance office will implement the appropriate documentation retention program when determining food service eligibility.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-005

Condition:
Per inquiry with the employee in charge of NSLP reports, the District did not perform tests to determine whether its paid lunch price requires an adjustment.

Plan:
The Assistant Superintendent of Finance will create and annually maintain the necessary test in determining a lunch price adjustments.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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Glen Ellyn School District 41
19-022-0410-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-006

Condition:
The district could not provide an accurate, complete population for the free and reduced students participating in the National School Lunch Program for fiscal year 2013. Therefore, it could not be determined that the correct number of students and applications were used for sampling in the verification process.

Plan:
The Assistant Superintendent will meet with the district food service manager to provide for accurate and complete population data for the NSLP.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

[21] See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.