Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA14

[X] School District
[ ] Joint Agreement

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

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2014

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number: **19-022-2030-26**

County Name: **DuPage**

Name of School District/Joint Agreement: **Naperville Community Unit School District No. 203**

Address: **203 West Hillside**

City: **Naperville, IL**

Email Address:

Zip Code: **60540**

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: **Klein, Hall & Associates, LLC**

Name of Audit Manager: **Scott Klein**

Address: **3973 75th street**

City: **Aurora** State: **IL** Zip Code: **60504**

Phone Number: **630-898-5578** Fax Number: **630-898-5593**

IL. License Number: **066-003910** Expiration Date:

Email Address: sklein@kleinhallcpa.com

Annual Financial Report

Type of Auditor's Report Issued:

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

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?
[ ] YES [X] 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):

Email Address:

Telephone: Fax Number:

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 (05/14)

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.

Page 2

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]*
- [x] **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.
- [x] **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.
- [X] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991
- [ ] **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 FY2014, 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: 6/30/2014

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
Deferred Revenues (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)	4,673,378	268,424	5,812,255	1,926,131	2,577,540	#########
Total						#########

* 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:

2. The treasurer's bond was insufficient to cover 25% of the District's highest cash and investment balance.
9. During several months of the year certain funds had overall negative cash and investment balances, which constitute unauthorized interfund loans.

Klein, Hall & Associates, LLC
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*

Page 3

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 2013 Equalized Assessed Valuation (EAV): 4,143,826,550

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.036200	+	0.007000	+	0.001570	=	0.044770	0.000480

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
244,933,368	240,860,720	4,072,648	131,448,760

* 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.

[ ] a. 6.9% for elementary and high school districts, 571,848,064

[x] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:.....

Acct	
511	35,380,000

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: Naperville Community Unit School District No. 203
District Code: 19-022-2030-26
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)	131,448,760.00	0.537	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	244,933,368.00		**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	240,860,720.00	0.983	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	244,933,368.00		**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	153,154,915.00	228.91	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	669,057.56		**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	157,691,247.45		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H37)		35,380,000.00	93.81	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		571,848,063.90		**Value**	0.40

Total Profile Score: 4.00 *

Estimated 2015 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, 2014

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		126,738,589	15,138,719	1,215,282	6,068,909	3,325,658	0	5,208,698	568,618	1,025,093
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	88,243,140	14,770,115	1,595,193	3,312,578	3,688,566	0	1,012,821	1,028,751	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	2,818,028	0	0	60,923	110,000	0	0	0	0
9	Other Receivables	160	0	16,187	205,719	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	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**		217,799,757	29,925,021	3,016,194	9,442,410	7,124,224	0	6,221,519	1,597,369	1,025,093
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
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	6,199,296	0	0	0	0	0	0	0	0
28	Contracts Payable	440	4,366,102	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	11,706,776	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	3,680,247	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	87,237,085	14,503,206	1,566,366	3,252,717	3,621,910	0	994,518	1,010,161	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		113,189,506	14,503,206	1,566,366	3,252,717	3,621,910	0	994,518	1,010,161	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	104,610,251	15,421,815	1,449,828	6,189,693	3,502,314	0	5,227,001	587,208	1,025,093
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		217,799,757	29,925,021	3,016,194	9,442,410	7,124,224	0	6,221,519	1,597,369	1,025,093

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2014

Page 6

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]		2,840,859		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	**Total Current Assets**		2,840,859		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		12,787,618	
17	Building & Building Improvements	230		291,269,794	
18	Site Improvements & Infrastructure	240		33,301,969	
19	Capitalized Equipment	250		70,068,912	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			1,449,828
22	Amount to be Provided for Payment on Long-Term Debt	350			33,930,172
23	**Total Capital Assets**			407,428,293	35,380,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	2,840,859		
34	**Total Current Liabilities**		2,840,859		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			35,380,000
37	**Total Long-Term Liabilities**				35,380,000
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			407,428,293	
41	**Total Liabilities and Fund Balance**		2,840,859	407,428,293	35,380,000

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, 2014

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	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	181,310,428	28,884,803	1,566,411	6,429,487	7,020,054	0	994,519	1,852,567	0
5	**Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
6	**State Sources**	3000	15,938,826	0	0	4,706,996	0	0	0	0	0
7	**Federal Sources**	4000	6,668,309	0	420,799	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		203,917,563	28,884,803	1,987,210	11,136,483	7,020,054	0	994,519	1,852,567	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	44,907,466	0		0					
10	**Total Receipts/Revenues**		248,825,029	28,884,803	1,987,210	11,136,483	7,020,054	0	994,519	1,852,567	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	128,989,956				2,916,705				
13	**Support Services**	2000	61,019,044	33,105,794		11,216,966	4,594,595	0		1,378,409	0
14	**Community Services**	3000	499,708	0		0	51,035				
15	**Payments to Other Districts & Govermental Units**	4000	6,029,252	0	0	0	0	0			0
16	**Debt Service**	5000	0	0	4,075,844	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		196,537,960	33,105,794	4,075,844	11,216,966	7,562,335	0		1,378,409	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	44,907,466	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		241,445,426	33,105,794	4,075,844	11,216,966	7,562,335	0		1,378,409	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		7,379,603	(4,220,991)	(2,088,634)	(80,483)	(542,281)	0	994,519	474,158	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	0								
25	Abatement of the Working Cash Fund [12]	7110	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	3,000,000		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			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	3,085,563	0	0	0	0	0	0
44	**Total Other Sources of Funds**		0	3,000,000	3,085,563	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		

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, 2014

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	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
49	Transfer Among Funds	8130	3,000,000	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	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
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	3,085,563	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		6,085,563	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(6,085,563)	3,000,000	3,085,563	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		1,294,040	(1,220,991)	996,929	(80,483)	(542,281)	0	994,519	474,158	0
79	**Fund Balances - July 1, 2013**		103,316,211	16,642,806	452,899	6,270,176	4,044,595	0	4,232,482	113,050	1,025,093
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2014**		104,610,251	15,421,815	1,449,828	6,189,693	3,502,314	0	5,227,001	587,208	1,025,093

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

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	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 FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**										
5	Designated Purposes Levies (1110-1120) [7]		156,120,703	28,161,782	1,566,367	6,194,555	3,343,562	0	994,519	1,850,963	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	14,480,247	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,526,343				
9	Area Vocational Construction Purposes 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**		170,600,950	28,161,782	1,566,367	6,194,555	6,869,905	0	994,519	1,850,963	0
13	**PAYMENTS IN LIEU OF TAXES**										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes [9]	1230	2,322,244	0	0	0	150,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	**Total Payments in Lieu of Taxes**		2,322,244	0	0	0	150,000	0	0	0	0
19	**TUITION**										
20	Regular - Tuition from Pupils or Parents (In State)	1311	250,139								
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	460,625								
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	0								
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**		710,764								
41	**TRANSPORTATION FEES**										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				8,284					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				71,707					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				153,881					
46	Regular Transp Fees from Other Sources (Out of State)	1416				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 Sources (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					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

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	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
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**					233,872					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	287,770	6,153	44	135	149	0	0	1,604	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	**Total Earnings on Investments**		287,770	6,153	44	135	149	0	0	1,604	0
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	2,020,719								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	1,052,018								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	462,029								
75	**Total Food Service**		3,534,766								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	232,251	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,314,692	60,535							
80	Book Store Sales	1730	185,701	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	**Total District/School Activity Income**		1,732,644	60,535							
83	**TEXTBOOK INCOME**										
84	Rentals - Regular Textbooks	1811	386,286								
85	Rentals - Summer School Textbooks	1812	283,319								
86	Rentals - Adult/Continuing Education Textbooks	1813	639,679								
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	2,770								
93	**Total Textbook Income**		1,312,054								
94	**OTHER REVENUE FROM LOCAL SOURCES**										
95	Rentals	1910	0	432,607							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	329,786	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

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	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
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	479,450	223,726	0	925	0	0	0	0	0
108	**Total Other Revenue from Local Sources**		809,236	656,333	0	925	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	181,310,428	28,884,803	1,566,411	6,429,487	7,020,054	0	994,519	1,852,567	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-Through (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	6,155,769	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	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	752,090	0	0	0	0	0		0	0
121	**Total Unrestricted Grants-In-Aid**		6,907,859	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	1,509,701			0					
125	Special Education - Extraordinary	3105	2,039,932			0					
126	Special Education - Personnel	3110	3,768,195	0		0					
127	Special Education - Orphanage - Individual	3120	548,271			0.00					
128	Special Education - Orphanage - Summer	3130	40,526			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	**Total Special Education**		7,906,625	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	157,119	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	**Total Career and Technical Education**		157,119	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	378,052				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	**Total Bilingual Ed**		378,052				0				
145	State Free Lunch & Breakfast	3360	13,198								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	108,050	0							
148	Adult Ed (from ICCB)	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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

	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
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500	0	0		229,160	0				
152	Transportation - Special Education	3510	0	0		4,477,836	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	**Total Transportation**		0	0		4,706,996	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	450,604	0		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	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	17,319	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		9,030,967	0	0	4,706,996	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	15,938,826	0	0	4,706,996	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 Govt (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	Head Start	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 Govt (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 THE STATE**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	1,043,555				0				
195	Special Milk Program	4215	7,923				0				
196	School Breakfast Program	4220	0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

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	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
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		1,051,478				0				
202	**TITLE I**										
203	Title I - Low Income	4300	863,855	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	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**		863,855	0		0	0				
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 - Preschool Flow-Through	4600	86,784	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	3,341,462	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	456,997	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**		3,885,243	0		0	0				
225	**CTE - PERKINS**										
226	CTE - Perkins - Title IIIE - 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 - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	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 Zone Academy 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	420,799	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014

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	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
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	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 VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	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	420,799	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
262	Emergency Immigrant Assistance	4905	0			0	0				
263	Title III - English Language Acquisition	4909	130,322			0	0				
264	Learn & Serve America	4910	0			0	0				
265	McKinney Education for Homeless Children	4920	0	0		0	0				
266	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
267	Title II - Teacher Quality	4932	225,184	0		0	0				
268	Federal Charter Schools	4960	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4991	260,338	0		0	0				
270	Medicaid Matching Funds - Fee-for-Service Program	4992	175,920	0		0	0				
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	75,969	0		0	0	0			0
272	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		6,668,309	0	420,799	0	0	0		0	0
273	**Total Receipts/Revenues from Federal Sources**	**4000**	6,668,309	0	420,799	0	0	0	0	0	0
274	**Total Direct Receipts/Revenues**		203,917,563	28,884,803	1,987,210	11,136,483	7,020,054	0	994,519	1,852,567	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**											
5	Regular Programs	1100	64,713,743	16,985,444	1,294,552	5,604,332	1,054,661	6,296	0	0	89,659,028	90,978,647
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	17,273,100	4,498,245	277,903	188,656	4,054	9,596	0	0	22,251,554	23,001,847
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	3,139,392	865,232	5,196	182,861	34,262	26,738	0	0	4,253,681	4,356,698
14	Interscholastic Programs	1500	3,159,655	528,504	238,589	140,649	2,450	108,485	0	0	4,178,332	3,997,070
15	Summer School Programs	1600	682,925	24,816	0	21,098	0	0	0	0	728,839	934,932
16	Gifted Programs	1650	2,188,126	644,570	0	0	0	0	0	0	2,832,696	2,680,479
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	4,013,820	1,032,500	0	28,668	0	0	0	0	5,074,988	4,154,924
19	Truant Alternative & Optional Programs	1900	8,468	2,370	0	0	0	0	0	0	10,838	7,500
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	**Total Instruction [10]**	**1000**	95,179,229	24,581,681	1,816,240	6,166,264	1,095,427	151,115	0	0	128,989,956	130,112,097
34	**SUPPORT SERVICES (ED)**											
35	**SUPPORT SERVICES - PUPILS**											
36	Attendance & Social Work Services	2110	2,558,274	677,005	3,800	9,844	0	0	0	0	3,248,923	3,213,378
37	Guidance Services	2120	3,057,666	760,284	9,645	7,050	0	0	0	0	3,834,645	4,530,734
38	Health Services	2130	2,675,717	509,693	3,296	24,593	0	0	0	0	3,213,299	2,933,523
39	Psychological Services	2140	1,765,429	497,503	4,700	4,878	0	0	0	0	2,272,510	2,232,043
40	Speech Pathology & Audiology Services	2150	2,866,465	772,349	91,897	26,328	0	0	0	0	3,757,039	3,153,255
41	Other Support Services - Pupils (Describe & Itemize)	2190	95,632	14,599	119,672	0	0	0	0	0	229,903	348,231
42	**Total Support Services - Pupils**	**2100**	13,019,183	3,231,433	233,010	72,693	0	0	0	0	16,556,319	16,411,164
43	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
44	Improvement of Instruction Services	2210	4,305,200	1,032,991	363,987	326,901	327,199	147,772	0	0	6,504,050	6,431,923
45	Educational Media Services	2220	3,344,323	952,105	55,059	309,751	133,997	0	0	0	4,795,235	4,741,619
46	Assessment & Testing	2230	318,817	93,256	283,683	56,191	0	450	0	0	752,397	543,400
47	**Total Support Services - Instructional Staff**	**2200**	7,968,340	2,078,352	702,729	692,843	461,196	148,222	0	0	12,051,682	11,716,942
48	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
49	Board of Education Services	2310	115,954	26,151	615,262	42,523	0	65,344	0	0	865,234	1,070,903
50	Executive Administration Services	2320	943,680	218,426	24,699	24,857	0	13,497	0	0	1,225,159	1,116,316
51	Special Area Administration Services	2330	1,002,449	246,784	17,519	8,050	0	0	0	0	1,274,802	1,395,266
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	**Total Support Services - General Administration**	**2300**	2,062,083	491,361	657,480	75,430	0	78,841	0	0	3,365,195	3,582,485

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
55	Office of the Principal Services	2410	7,366,647	2,090,547	91,146	9,219	0	13,159	0	0	9,570,718	9,612,848
56	Other Support Services - School Admin (Describe &	2490	1,476,559	422,113	85,000	0	0	0	0	0	1,983,672	1,832,985
57	**Total Support Services - School Administration**	**2400**	8,843,206	2,512,660	176,146	9,219	0	13,159	0	0	11,554,390	11,445,833
58	**SUPPORT SERVICES - BUSINESS**											
59	Direction of Business Support Services	2510	170,972	39,781	0	0	0	0	0	0	210,753	205,010
60	Fiscal Services	2520	554,081	140,036	87,946	4,103	26,640	955	0	0	813,761	765,522
61	Operation & Maintenance of Plant Services	2540	0	0	1,280,474	41,820	1,239,625	0	0	0	2,561,919	983,914
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	712,722	153,882	4,020,480	66,364	29,834	637	0	0	4,983,919	5,106,500
64	Internal Services	2570	139,945	48,382	0	70,706	0	0	0	0	259,033	245,371
65	**Total Support Services - Business**	**2500**	1,577,720	382,081	5,388,900	182,993	1,296,099	1,592	0	0	8,829,385	7,306,317
66	**SUPPORT SERVICES - CENTRAL**											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	15,730	5,594	0	0	0	0	0	0	21,324	34,978
69	Information Services	2630	54,595	7,248	59,289	6,475	0	263	0	0	127,870	207,157
70	Staff Services	2640	792,002	1,936,499	161,087	5,086	0	3,280	0	0	2,897,954	2,981,379
71	Data Processing Services	2660	1,891,727	363,945	631,519	1,465,975	433,491	3,019	0	0	4,789,676	6,240,085
72	**Total Support Services - Central**	**2600**	2,754,054	2,313,286	851,895	1,477,536	433,491	6,562	0	0	7,836,824	9,463,599
73	Other Support Services (Describe & Itemize)	2900	287,946	71,921	452,819	6,713	5,850	0	0	0	825,249	781,832
74	**Total Support Services**	**2000**	36,512,532	11,081,094	8,462,979	2,517,427	2,196,636	248,376	0	0	61,019,044	60,708,172
75	**COMMUNITY SERVICES (ED)**	**3000**	330,377	59,862	38,027	65,628	0	5,814	0	0	499,708	570,978
76	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**											
77	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0			0			0	0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	**Total Payments to Dist & Other Govt Units (In-State)**	**4100**			0			0			0	0
85	Payments for Regular Programs - Tuition	4210						143,948			143,948	183,000
86	Payments for Special Education Programs - Tuition	4220						5,885,304			5,885,304	6,658,656
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	**Total Payments to Other District & Govt Units -Tuition (In State)**	**4200**						6,029,252			6,029,252	6,841,656
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	**Total Payments to Other District & Govt Units - Transfers (In-State)**	**4300**			0			0			0	0
101	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
102	**Total Payments to Other District & Govt Units**	**4000**			0			6,029,252			6,029,252	6,841,656
103	**DEBT SERVICES (ED)**											
104	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	**Total Interest on Short-Term Debt**	**5100**						0			0	0
111	**Debt Services - Interest on Long-Term Debt**	**5200**						0			0	0
112	**Total Debt Services**	**5000**						0			0	0
113	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										1,100,000
114	**Total Direct Disbursements/Expenditures**		132,022,138	35,722,637	10,317,246	8,749,319	3,292,063	6,434,557	0	0	196,537,960	199,332,903
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										7,379,603	
116												
117	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
118	**SUPPORT SERVICES (O&M)**											
119	**SUPPORT SERVICES - PUPILS**											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	**SUPPORT SERVICES - BUSINESS**											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	8,267,774	1,997,044	3,021,063	5,131,148	14,629,630	59,135	0	0	33,105,794	31,653,029
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	**Total Support Services - Business**	**2500**	8,267,774	1,997,044	3,021,063	5,131,148	14,629,630	59,135	0	0	33,105,794	31,653,029
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	**Total Support Services**	**2000**	8,267,774	1,997,044	3,021,063	5,131,148	14,629,630	59,135	0	0	33,105,794	31,653,029
130	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**											
132	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400						0			0	0
138	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
139	**DEBT SERVICES (O&M)**	**5000**										
140	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
147	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**						0			0	0
148	**Total Debt Services**	**5000**						0			0	0
149	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										200,000
150	**Total Direct Disbursements/Expenditures**		8,267,774	1,997,044	3,021,063	5,131,148	14,629,630	59,135	0	0	33,105,794	31,853,029
151	**Excess (Deficiency) of Receipts/Revenues/Over**										(4,220,991)	
152												
153	**30 - DEBT SERVICES (DS)**											
154	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**						0			0	0
155	**DEBT SERVICES (DS)**	**5000**										
156	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
163	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						1,744,844			1,744,844	1,719,098
164	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						2,330,000			2,330,000	1,830,000
165	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**			1,000			0			1,000	1,000
166	**Total Debt Services**	**5000**			1,000			4,074,844			4,075,844	3,550,098
167	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										0
168	**Total Disbursements/ Expenditures**				1,000			4,074,844			4,075,844	3,550,098
169	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(2,088,634)	
170												
171	**40 - TRANSPORTATION FUND (TR)**											
172	**SUPPORT SERVICES (TR)**											
173	**SUPPORT SERVICES - PUPILS**											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	**SUPPORT SERVICES - BUSINESS**											
176	Pupil Transportation Services	2550	3,775,013	1,163,957	3,435,723	1,069,143	1,772,930	200	0	0	11,216,966	11,374,650
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	**Total Support Services**	**2000**	3,775,013	1,163,957	3,435,723	1,069,143	1,772,930	200	0	0	11,216,966	11,374,650
179	**COMMUNITY SERVICES (TR)**	**3000**	0	0	0	0	0	0	0	0	0	0
180	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**											
181	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
189	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**			0			0			0	0
190	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
191	**DEBT SERVICES (TR)**											
192	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
193	Tax Anticipation Warrants	5110						0			0	0
194	Tax Anticipation Notes	5120						0			0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
199	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
200	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						0			0	0
201	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						0			0	0
202	**Total Debt Services**							0			0	0
203	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										100,000
204	**Total Disbursements/ Expenditures**		3,775,013	1,163,957	3,435,723	1,069,143	1,772,930	200	0	0	11,216,966	11,474,650
205	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(80,483)	
206												
207	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
208	**INSTRUCTION (MR/SS)**											
209	Regular Programs	1100		1,182,367							1,182,367	1,850,000
210	Pre-K Programs	1125		0							0	0
211	Special Education Programs (Functions 1200-1220)	1200		1,268,388							1,268,388	720,000
212	Special Education Programs - Pre-K	1225		0							0	0
213	Remedial and Supplemental Programs - K-12	1250		116,030							116,030	75,000
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		55,145							55,145	0
217	Interscholastic Programs	1500		86,971							86,971	0
218	Summer School Programs	1600		30,467							30,467	0
219	Gifted Programs	1650		67,833							67,833	62,000
220	Driver's Education Programs	1700		0							0	0
221	Bilingual Programs	1800		109,388							109,388	103,000
222	Truants' Alternative & Optional Programs	1900		116							116	0
223	**Total Instruction**	**1000**		2,916,705							2,916,705	2,810,000
224	**SUPPORT SERVICES (MR/SS)**	**2000**										
225	**SUPPORT SERVICES - PUPILS**											
226	Attendance & Social Work Services	2110		64,008							64,008	17,200
227	Guidance Services	2120		61,974							61,974	36,000
228	Health Services	2130		315,233							315,233	148,000
229	Psychological Services	2140		26,078							26,078	0
230	Speech Pathology & Audiology Services	2150		56,195							56,195	0
231	Other Support Services - Pupils (Describe & Itemize)	2190		3,270							3,270	0
232	**Total Support Services - Pupils**	**2100**		526,758							526,758	201,200
233	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
234	Improvement of Instruction Services	2210		87,258							87,258	23,500
235	Educational Media Services	2220		241,830							241,830	220,000
236	Assessment & Testing	2230		40,766							40,766	0
237	**Total Support Services - Instructional Staff**	**2200**		369,854							369,854	243,500

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
238	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
239	Board of Education Services	2310		28,060							28,060	8,500
240	Executive Administration Services	2320		37,673							37,673	32,500
241	Service Area Administrative Services	2330		45,505							45,505	43,000
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	**Total Support Services - General Administration**	**2300**		111,238							111,238	84,000
252	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
253	Office of the Principal Services	2410		540,183							540,183	510,000
254	Other Support Services - School Administration (Describe & Itemize)	2490		48,784							48,784	42,000
255	**Total Support Services - School Administration**	**2400**		588,967							588,967	552,000
256	**SUPPORT SERVICES - BUSINESS**											
257	Direction of Business Support Services	2510		2,433							2,433	0
258	Fiscal Services	2520		111,471							111,471	80,000
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		1,546,566							1,546,566	1,911,550
261	Pupil Transportation Services	2550		718,571							718,571	1,100,000
262	Food Services	2560		61,695							61,695	0
263	Internal Services	2570		25,939							25,939	60,000
264	**Total Support Services - Business**	**2500**		2,466,675							2,466,675	3,151,550
265	**SUPPORT SERVICES - CENTRAL**											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		214							214	0
268	Information Services	2630		10,356							10,356	15,000
269	Staff Services	2640		130,089							130,089	60,000
270	Data Processing Services	2660		337,704							337,704	220,000
271	**Total Support Services - Central**	**2600**		478,363							478,363	295,000
272	Other Support Services (Describe & Itemize)	2900		52,740							52,740	0
273	**Total Support Services**	**2000**		4,594,595							4,594,595	4,527,250
274	**COMMUNITY SERVICES (MR/SS)**	**3000**		51,035							51,035	0
275	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**											
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	**Total Payments to Other Dist & Govt Units**	**4000**		0							0	0
279	**DEBT SERVICES (MR/SS)**											
280	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
281	Tax Anticipation Warrants	5110						0			0	0
282	Tax Anticipation Notes	5120						0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	**Total Debt Services - Interest**	**5000**						0			0	0
287	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
288	**Total Disbursements/Expenditures**			7,562,335				0			7,562,335	7,337,250
289	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(542,281)	
290												
291	**60 - CAPITAL PROJECTS (CP)**											
292	**SUPPORT SERVICES (CP)**											
293	**SUPPORT SERVICES - BUSINESS**											
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
297	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
298	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe &	4190			0			0			0	0
303	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
304	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
305	**Total Disbursements/ Expenditures**		0	0	0	0	0	0	0	0	0	0
306	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	
307												
308	**70 - WORKING CASH (WC)**											
309												
310	**80 - TORT FUND (TF)**											
311	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	749,995	0	0	0	0	0	749,995	1,000,000
314	Unemployment Insurance Payments	2363	0	0	118,771	0	0	0	0	0	118,771	50,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	495,095	0	0	0	0	0	495,095	350,000
316	Risk Management and Claims Services Payments	2365	0	0	14,548	0	0	0	0	0	14,548	20,000
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	50,000
322	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	30,000
323	**Total Support Services - General Administration**	**2000**	0	0	1,378,409	0	0	0	0	0	1,378,409	1,500,000
324	**DEBT SERVICES (TF)**	**5000**										
325	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
326	Tax Anticipation Warrants	5110						0			0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
328	Other Interest or Short-Term Debt	5150						0			0	0
329	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
330	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										75,000
331	**Total Disbursements/Expenditures**		0	0	1,378,409	0	0	0	0	0	1,378,409	1,575,000
332	**Excess (Deficiency) of Receipts/Revenues Over**										474,158	
333												
334	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
335	**SUPPORT SERVICES (FP&S)**											
336	**SUPPORT SERVICES - BUSINESS**											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
342	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	**Total Payments to Other Dist & Govt Units**	**4000**						0			0	0
345	**DEBT SERVICES (FP&S)**											
346	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
350	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
351	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**						0			0	0
352	**Total Debt Service**	**5000**						0			0	0
353	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										0
354	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
355	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

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	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-13 Thru 6-30-14 (from 2012 Levy & Prior Levies) *	Taxes Received (from the 2013 Levy)	Taxes Received (from 2012 & Prior Levies)	Total Estimated Taxes (from the 2013 Levy)	Estimated Taxes Due (from the 2013 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	158,464,597	73,622,763	84,841,834	150,006,148	76,383,385
5	Operations & Maintenance	28,612,696	14,236,298	14,376,398	29,006,413	14,770,115
6	Debt Services **	1,537,540	1,537,540	0	3,132,733	1,595,193
7	Transportation	6,289,514	3,192,856	3,096,658	6,505,434	3,312,578
8	Municipal Retirement	3,397,586	1,684,541	1,713,045	3,432,246	1,747,705
9	Capital Improvements	0		0		0
10	Working Cash	976,216	976,216	0	1,989,037	1,012,821
11	Tort Immunity	1,876,643	991,570	885,073	2,020,321	1,028,751
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	14,415,775	11,431,124	2,984,651	23,290,879	11,859,755
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,583,759	1,870,714	1,713,045	3,811,574	1,940,860
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	219,154,326	109,543,622	109,610,704	223,194,785	113,651,163
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 07/01/13	Issued 07/01/13 Through 06/30/14	Retired 07/01/13 Through 06/30/14	Outstanding Ending 06/30/14
3	**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)**				
4	**Total CPPRT Notes**				0
5	**TAX ANTICIPATION WARRANTS (TAW)**				
6	Educational Fund				0
7	Operations & Maintenance Fund				0
8	Debt Services - Construction				0
9	Debt Services - Working Cash				0
10	Debt Services - Refunding Bonds				0
11	Transportation Fund				0
12	Municipal Retirement/Social Security Fund				0
13	Fire Prevention & Safety Fund				0
14	Other - (Describe & Itemize)				0
15	**Total TAWs**	0	0	0	0
16	**TAX ANTICIPATION NOTES (TAN)**				
17	Educational Fund				0
18	Operations & Maintenance Fund				0
19	Fire Prevention & Safety Fund				0
20	Other - (Describe & Itemize)				0
21	**Total TANs**	0	0	0	0
22	**TEACHERS'/EMPLOYEES' ORDERS (T/EO)**				
23	**Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)**				0
24	**GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)**				
25	**Total GSAACs (All Funds)**				0
26	**OTHER SHORT-TERM BORROWING**				
27	**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 07/1/13	Issued 7/1/13 thru 6/30/14	Any differences described and itemized	Retired 7/1/13 thru 6/30/14	Outstanding 6/30/14	Amount to be Provided for Payment on Long-Term Debt
31	General obligation bonds	05/01/08	10,000,000	6	10,000,000			500,000	9,500,000	9,500,000
32	General obligation bonds	08/26/09	33,000,000	6	27,710,000			1,830,000	25,880,000	24,430,172
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			43,000,000		37,710,000	0	0	2,330,000	35,380,000	33,930,172

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

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

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

	A B C D E	F	G	H	I	J	K
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, 2013						
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		14,415,775			
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	14,415,775	0	0	0
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		14,415,775			
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	14,415,775	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2014		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 7-1-13**	**Add: Additions 2013-14**	**Less: Deletions 2013-14**	**Cost 6-30-14**	**Life In Years**	**Accumulated Depreciation 7-1-13**	**Add: Depreciation Allowable 2013-14**	**Less: Depreciation Deletions 2013-14**	**Accumulated Depreciation 6-30-14**	**Balance Undepreciated 6-30-14**
5	**Works of Art & Historical Treasures**	**210**				0					0	0
6	**Land**	**220**										
7	Non-Depreciable Land	221	12,787,618			12,787,618						12,787,618
8	Depreciable Land	222				0	**50**				0	0
9	**Buildings**	**230**										
10	Permanent Buildings	231	291,269,794			291,269,794	**50**	96,822,696	5,825,396		102,648,092	188,621,702
11	Temporary Buildings	232				0	**25**				0	0
12	Improvements Other than Buildings (Infrastructure)	240	19,006,799	14,295,170		33,301,969	**20**	5,474,822	1,307,719		6,782,541	26,519,428
13	**Capitalized Equipment**	**250**										
14	10 Yr Schedule	251	64,689,505	5,695,407	316,000	70,068,912	**10**	49,202,539	6,722,121	316,000	55,608,660	14,460,252
15	5 Yr Schedule	252				0	**5**				0	0
16	3 Yr Schedule	253				0	**3**				0	0
17	**Construction in Progress**	**260**				0	--					0
18	**Total Capital Assets**	**200**	387,753,716	19,990,577	316,000	407,428,293		151,500,057	13,855,236	316,000	165,039,293	242,389,000
19	**Non-Capitalized Equipment**	**700**				0	**10**		0			
20	**Allowable Depreciation**								13,855,236			

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	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
6	**OPERATING EXPENSE PER PUPIL**					
7	**EXPENDITURES:**					
8	ED	Expenditures 15-22, L113		Total Expenditures	$	196,537,960
9	O&M	Expenditures 15-22, L149		Total Expenditures		33,105,794
10	DS	Expenditures 15-22, L167		Total Expenditures		4,075,844
11	TR	Expenditures 15-22, L203		Total Expenditures		11,216,966
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		7,562,335
13	TORT	Expenditures 15-22, L330		Total Expenditures		1,378,409
14				**Total Expenditures**	$	**253,877,308**
15						
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
17						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		728,839
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		499,708
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		6,029,252
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		3,292,063
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		14,629,630
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		2,330,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		1,772,930
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		30,467
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		51,035
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
74						
75				**Total Deductions**	$	**29,363,924**
76				**Total Operating Expenses (Regular K-12)**		224,513,384
77				**9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12)**		15,897.02
78				**Estimated OEPP ***	$	**14,122.99**
79						

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	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
80				**PER CAPITA TUITION CHARGE**		
81						
82	**LESS OFFSETTING RECEIPTS/REVENUES:**					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	8,284
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		71,707
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		153,881
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		3,534,766
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,793,179
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		386,286
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		2,770
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		432,607
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		329,786
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		7,906,625
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		157,119
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		378,052
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		13,198
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		108,050
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		4,706,996
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		17,319
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		1,051,478
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		863,855
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		3,341,462
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		456,997
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		420,799
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED,O&M,MR/SS	Revenues 9-14, L261, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4905	Emergency Immigrant Assistance		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4909	Title III - English Language Acquisition		130,322
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910	Learn & Serve America		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932	Title II - Teacher Quality		225,184
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4960	Federal Charter Schools		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		260,338
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		175,920
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		75,969
173						
174				**Total Allowance for PCTC Computation**	$	**27,002,949**
175				**Net Operating Expense for PCTC Computation**		197,510,435
176				**Total Depreciation Allowance (from page 27, Col I)**		13,855,236
177				**Total Allowance for PCTC Computation**		211,365,671
178				**9 Mo ADA**		15,897.02
179				**Total Estimated PCTC ***	$	**13,295.93**
180						
181						
182	* 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)*	3,638,702
11	Value of Commodities Received for Fiscal Year 2014 *(Include the value of commodities when determining if an A-133 is required)*.	170,420
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		130,811,234		130,811,234
20	**Support Services:**					
21	Pupil	2100		17,083,077		17,083,077
22	Instructional Staff	2200		11,960,340		11,960,340
23	General Admin.	2300		4,854,842		4,854,842
24	School Admin	2400		12,143,357		12,143,357
25	**Business:**					
26	Direction of Business Spt. Srv.	2510	213,186	0	213,186	0
27	Fiscal Services	2520	898,592	0	898,592	0
28	Oper. & Maint. Plant Services	2540		21,345,024	21,345,024	0
29	Pupil Transportation	2550		10,162,607		10,162,607
30	Food Services	2560		1,377,078		1,377,078
31	Internal Services	2570	284,972	0	284,972	0
32	**Central:**					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		21,538		21,538
35	Information Services	2630		138,226		138,226
36	Staff Services	2640	3,028,043	0	3,028,043	0
37	Data Processing Services	2660	4,693,889	0	4,693,889	0
38	**Other:**	2900		872,139		872,139
39	**Community Services**	3000		550,743		550,743
40	**Total**		9,118,682	211,320,205	30,463,706	189,975,181

	Restricted Rate		Unrestricted Rate	
42	Total Indirect Costs:	9,118,682	Total Indirect costs:	30,463,706
43	Total Direct Costs:	211,320,205	Total Direct Costs:	189,975,181
44	=	**4.32%**	=	**16.04%**

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2014

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.

Naperville Community Unit School
19022203026

	A	B	C	D	E
8	☐ *Check if the schedule is not applicable.*	**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget ➡				
10	**Service or Function** ***(Check all that apply)***			**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing	x	x	x	Illinois Energy Consortium
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	x	x	x	CLIC
20	Investment Pools	x	x	x	PMA
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	x	x	x	SASED
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives	x	x	x	Technology Center of DuPage
32	All Other Joint/Cooperative Agreements				
33	Other				
34					

35 Additional space for Column (D) - Barriers to Implementation:
36
37
38

40 Additional space for Column (E) - Name of LEA :
41
42
43
44

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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: Naperville Community Unit School Distri
RCDT Number: 19-022-2030-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	1,225,159		1,225,159	1,302,500		1,302,500
2. Special Area Administration Services	2330	1,274,802		1,274,802	1,387,800		1,387,800
3. Other Support Services - School Administration	2490	1,983,672		1,983,672	1,864,500		1,864,500
4. Direction of Business Support Services	2510	210,753	0	210,753	232,500		232,500
5. Internal Services	2570	259,033		259,033	301,600		301,600
6. Direction of Central Support Services	2610	0		0	21,900		21,900
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. **Totals**		4,953,419	0	4,953,419	5,110,800	0	5,110,800
9. **Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)**							3%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2014" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2014.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2015" 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 15, 2014 to ensure inclusion in the Fall 2014 report, postmarked by January 16, 2015 to ensure inclusion in the Spring 2014 report, or postmarked by August 14, 2015 to ensure inclusion in the Fall 2015 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.
2.
3.
4.

Page 34

Reference Pages.

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

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

[3] Equals Line 8 minus Line 17

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

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

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

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

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

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

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

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

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

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

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Adobe Acrobat Document

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 FY2014 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	203,917,563	28,884,803	11,136,483	994,519	244,933,368
Direct Expenditures	196,537,960	33,105,794	11,216,966		240,860,720
Difference	7,379,603	(4,220,991)	(80,483)	994,519	**4,072,648**
Fund Balance - June 30, 2014	104,610,251	15,421,815	6,189,693	5,227,001	**131,448,760**

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
- ☐ 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, 2014

DISTRICT/JOINT AGREEMENT NAME **Naperville Community Unit School Dis**	RCDT NUMBER **19-022-2030-26**	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER **066-003910**
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM **Klein, Hall & Associates, LLC** **3973 75th street** **Aurora** **IL** **60504**
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) **203 West Hillside** **Naperville, IL** **60540**		E-MAIL ADDRESS sklein@kleinhallcpa.com NAME OF AUDIT SUPERVISOR **Scott Klein**
		CPA FIRM TELEPHONE NUMBER **630-898-5578** — FAX NUMBER **630-898-5593**

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)
- [ ] Summary Schedule of Prior Year Audit Findings § .315 (b)
- [ ] Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- [ ] Copy of Federal Data Collection Form § .320 (b)
- [ ] Copy(ies) of Management Letter(s)

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Naperville Community Unit School District No. 203
19-022-2030-26
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
   - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
   Programs funded through ARRA are identified separately in SEFA
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
   - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 30) on Line 11.
   It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
   Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES.**
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

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

☐ 38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

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Naperville Community Unit School District No. 203
19-022-2030-26

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	$	7,089,108
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 30, Line 11			170,420
Less: Medicaid Fee-for-Service Revenues 9-14, Line 270	Account 4992		(175,920)
AFR TOTAL FEDERAL REVENUES:		$	7,083,608

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:		
BAB revenue - AC 4869	$	(420,799)
ADJUSTED AFR FEDERAL REVENUES	$	6,662,809

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	$	6,662,808

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:		
Rounding	$	1
ADJUSTED SEFA FEDERAL REVENUE:	$	6,662,809
DIFFERENCE:	$	-

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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, 2013**											
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	420,799			420,799						420,799
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**		420,799	0	0	420,799	0	0	0	0		420,799
35	**Ending Balance June 30, 2014**		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

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
DuPage
DISTRICT/JOINT AGREEMENT NAME
Naperville Community Unit School District No. 203
DISTRICT/JOINT AGREEMENT NUMBER
19-022-2030-26

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number	Project Number (1st 8 digits) or Contract #	Receipts/Revenues 7-1-12 to 6-30-13	Receipts/Revenues 7-1-13 to 6-30-14	Expenditure/Disbursements 7-1-12 to 6-30-13	Expenditure/Disbursements 7-1-13 to 6-30-14	Obligations/ Encumbrances	Final Status	Budget
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Department of Education:									
Passthrough agency: Illinois State Board of Education: Title I - Low Income	84.010A	13-4300-00	334,989	166,025	334,989	166,025	0	501,014	639,624
	84.010A	14-4300-00		697,830		697,830		697,830	919,251
(M) Title II - Teacher Quality	84.367A	13-4932-00	289,175	3,077	289,175	3,077	0	292,252	292,252
	84.367A	14-4932-00		222,107		222,107		222,107	281,457
Title III - LIPLEP	84.365A	13-4909-00	107,820	41,083	132,393	16,510	0	148,903	158,161
	84.365A	14-4909-00		89,239		89,239		89,239	134,358
(M) IDEA Preschool	84.173A	13-4600-00	76,491		76,491		0	76,491	101,429
	84.173A	14-4600-00		86,784		86,784		86,784	86,784
(M) IDEA Flow-through	84.027A	13-4620-00	3,178,710		3,178,710		0	3,178,710	4,155,715
	84.027A	14-4620-00		3,341,461		3,341,461		3,341,461	3,867,078
(M) 'IDEA Room & Board	84.027A	13-4625-00	815,841	159,504	815,841	159,504	0	975,345	N/A
	84.027A	14-4625-00		297,493		297,493		297,493	N/A
Passthrough agency:Illinois Department of Healthcare and Family Services; DORS - STEP	84.126	13-4950-00	24,992	15,000	24,992	15,000	0	39,992	39,992
	84.126	14-4950-00		24,708		24,708		24,708	24,992
Passthrough agency: DAOES Vocational Ed Perkins	84.048A	13-4745-00	39,950		39,950			39,950	52,135
	84.048A	14-4745-00		36,261		36,261		36,261	36,261
Total Department of Education			4,867,968	5,180,572	4,892,541	5,155,999	0	10,048,540	

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
DuPage
DISTRICT/JOINT AGREEMENT NAME
Naperville Community Unit School District No. 203
DISTRICT/JOINT AGREEMENT NUMBER
19-022-2030-26

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number	Project Number (1st 8 digits) or Contract #	Receipts/Revenues 7-1-12 to 6-30-13	Receipts/Revenues 7-1-13 to 6-30-14	Expenditure/Disbursements 7-1-12 to 6-30-13	Expenditure/Disbursements 7-1-13 to 6-30-14	Obligations/ Encumbrances	Final Status	Budget
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Department of Defense:									
From Illinois State Board of Education: Fresh Fruits and Vegetables	10.555	13-4999-00	948		948		0	948	N/A
Total Department of Defense:			948	0	948	0	0	948	
Department of Agriculture:									
From Illinois State Board of Education: National School Lunch Program	10.555	13-4210-00	806,826	168,422	806,826	168,422	0	975,248	N/A
	10.555	14-4210-00		875,133		875,133		875,133	N/A
USDA Commodity/Salvage	10.555	13-4999-00	171,448		171,448		0	171,448	N/A
	10.555	14-4999-00		170,420		170,420		170,420	N/A
Special Milk Program	10.556	13-4215-00	7,184	1,110	7,184	1,110		8,294	N/A
	10.556	14-4215-00		6,813		6,813		6,813	N/A
Total Department of Agriculture			985,458	1,221,898	985,458	1,221,898	0	2,207,356	
Department of Health and Human Services:									
Illinois Department of Healthcare and Family Services; Medicaid Administrative Outreach	93.778	13-4991-00	260,984		260,984		0	260,984	N/A
	93.778	14-4991-00		260,338		260,338	0	260,338	N/A
Total Department of Health and Human Services			260,984	260,338	260,984	260,338	0	521,322	
Total Federal Awards			6,115,358	6,662,808	6,139,931	6,638,235	0	12,778,166	

(M) Major Program

The notes are an integral part of this statement.

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Naperville Community Unit School District No. 203
19-022-2030-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2014

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Naperville SD 203 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, Naperville SD 203 provided federal awards to subrecipients as follows:

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

Note 3: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **[Entity #XYZ]** and **are/are not** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	$170,420
OTHER NON-CASH ASSISTANCE	

Note 4: Other Information

Insurance provided by Federal agencies in effect during the fiscal year:

Property	$0
Auto	$0
General Liability	$0
Workers Compensation	$0
Loans/Loan Guarantees Outstanding at June 30:	$0
District had Federal grants requiring matching expenditures	yes (Yes/No)

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

[5] This note is included to meet the 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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Naperville Community Unit School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

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

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

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

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]
84.367	Title II
84.173 & 84.027	IDEA cluster

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

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

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

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

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

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

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Naperville Community Unit School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2014-**_____ **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
None

4. Condition

5. Context12

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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 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 2014 would be assigned a reference number of 2014-001, 2014-002, etc. The sheet is formatted so that only the number need be entered (1, 2, 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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Naperville Community Unit School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2014-**_____ **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ **5. CFDA No.:** _____

6. Passed Through: _____

7. Federal Agency: _____

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

None

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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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Naperville Community Unit School District No. 203
19-022-2030-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2014

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

Finding Number	Condition	Current Status[20]
2013-1	The District does not maintain capital asset records.	The District had received an appraisal in the past, then furnishes annual additions and deletions to the auditors, who compute the current balance of the capital assets. It is recommended that a current appraisal be obtained in the near future to ensure all assets are properly accounted for. The District will be obtaining an appraisal in the future.

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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Naperville Community Unit School District No. 203
19-022-2030-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2014

Corrective Action Plan

Finding No.: **2014-** _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

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

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