

INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION

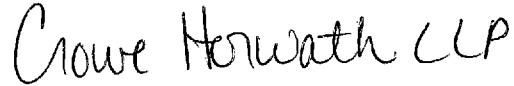
To the Board of Education
Hope Wall Special Education Joint Agreement
Aurora, Illinois

We have audited the financial statements of the governmental activities and each major fund of the Hope Wall Special Education Joint Agreement (Joint Agreement) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Joint Agreement's basic financial statements and have issued our report thereon dated October 15, 2014, which contained unmodified opinions on those basic financial statements. Our audit was performed for the purpose of forming opinions on the basic financial statements as a whole.

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

The accompanying Basic Financial Statements, Supplementary Schedules, and Notes to Financial Statements, as listed in the table of contents, are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. That information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial profile information, estimated financial profile summary, statistical section, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.



Crowe Horwath LLP

Oak Brook, Illinois
October 15, 2014

HOPE WALL SPECIAL EDUCATION JOINT AGREEMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity:

The Hope Wall Special Education Joint Agreement (the Joint Agreement) provides certain special education services to residents of East Aurora Community Unit School District 131 and West Aurora School District 129. Each District owns one-half of the land and one-half of all real property where the services take place. West Aurora School District 129 serves as the administrative district for all components of the Joint Agreement. The operating and capital costs of the building are shared equally (50%) between the districts, and the program costs are allocated between the two districts based on the average daily enrollment. The Joint Agreement is governed by an advisory board made up of representatives from each of the two districts and is not a component unit of any other government nor does it report any other entity as a component unit.

Basis of Presentation:

The Joint Agreement's regulatory based financial statements are prepared using accounting practices prescribed by the Illinois State Board of Education, which differ from accounting principles generally accepted in the United States of America. The regulatory based financial statements are intended to assure effective legislative and public oversight of joint agreement financing and spending activities of accountable Illinois joint agreements. The Joint Agreement's regulatory based financial statements consist of individual fund statements, including a statement of assets, liabilities and fund balances and a statement of revenues, expenditures and changes in fund balances for the governmental funds. The regulatory based financial statements also include a statement of assets and liabilities for the accounts groups.

Fund Financial Statements

The financial transactions of the Joint Agreement are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Basis of Accounting/Measurement Focus:

Governmental fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Joint Agreement's policy to apply restricted resources first, then unrestricted resources as needed.

Fund Details:

The Joint Agreement reports the following funds:

General Fund: The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It consists of the Education Account and the Operations and Maintenance Account.

IMRF/Social Security Fund: The IMRF/Social Security Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for IMRF and social security.

(Continued)

HOPE WALL SPECIAL EDUCATION JOINT AGREEMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Net Position:

For the government-wide financial statements, net position is reported as restricted when constraints placed on net position use are either: (1) Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

In the fund financial statements, reservations of fund balance represent amounts that are not available for other appropriations, or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Use of Estimates:

Management of the Joint Agreement has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates.

NOTE 2 – FUND BALANCES

The components of the fund balance include the following line items:

- a) Nonspendable fund balance is inherently nonspendable, such as portions of net resources that cannot be spent because of their form and portions of net resources that cannot be spent because they must be maintained intact. As of June 30, 2014, the Joint Agreement does not have any nonspendable fund balance.
- b) Restricted fund balance is externally enforceable limitations on use, such as limitations imposed by creditors, grantors, contributors, or laws and regulations of other government as well as limitations imposed by law through constitutional provision or enabling legislation. As of June 30, 2014, the Joint Agreement does not have any restrictions of fund balance.
- c) Committed fund balance has self-imposed limitations set in place prior to the end of the period. The limitations are imposed at the highest level of decision making that requires formal action at the same level to remove. For the Joint Agreement, the Board of Education is the highest level of decision making. The Joint Agreement has not passed a fund balance policy specifying the method as to which fund balance can be committed. As of June 30, 2014, the Joint Agreement does not have any commitments of fund balance.
- d) Assigned fund balance has limitations resulting from intended use consisting of amounts where the intended use is established by the Board of Education designated for that purpose. The intended use is established by an official designated for that purpose. The Joint Agreement does not have a designated official for this purpose. As of June 30, 2014, the Joint Agreement does not have any assignments of fund balance.
- e) Unassigned fund balance is the total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance. If any other fund has a negative fund balance, this is also included in unassigned.

If there is an expenditure incurred for purposes for which both restricted and unrestricted fund balance is available, the Joint Agreement will consider restricted fund balance to have been spent before unrestricted fund balance. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, then the Joint Agreement will consider committed fund balance to be spent before assigned fund balance, and consider assigned fund balance to be spent before unassigned fund balance. The Joint Agreement does not have contingency reserve policy or a minimum fund balance policy.

(Continued)

HOPE WALL SPECIAL EDUCATION JOINT AGREEMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 – CASH AND INVESTMENTS

The cash deposits included in the Joint Agreement's financial statements are held by West Aurora School District 129 and are insured by the Federal Deposit Insurance Corporation and additional collateral as of June 30, 2014. The bank balance was \$158,216 and the book balance was \$158,216.

Investments under the Custody of the Treasurer: The investments included in the Joint Agreement's financial statements are held by West Aurora School District 129 who participates in the Bloom Township School Treasurer's (BTST) cash and investment pool. BTST is a non-rated, external investment pool. The investment in the pool is carried on the Joint Agreement books at cost determined on a first-in, first-out basis. The Treasurer maintains records that segregate the cash and investment balances by District. Earnings on investments, including gains and losses on sales of investments, are allocated monthly based upon the District's percentage participating in the cash and investment pool. No entity is permitted to borrow from another entity through deficit spending within the Treasurer's cash and investment pool.

Investing is performed in accordance with investment policies adopted by the BTST complying with the Illinois Compiled Statutes. Overall credit ratings are not applicable for the cash and investment pool as a whole. Financial information and investment risk disclosures regarding the cash and investment pool's underlying investments may be obtained directly from BTST at 3311 Chicago Road, South Chicago Heights, IL 60411. At June 30, 2014, the fair value of all pooled cash and investments held by BTST was approximately \$330,948,515 and the amount of cash and investments allocated to the Joint Agreement on a cost basis was (\$3,509,083).

NOTE 4 - RETIREMENT FUNDS

The Illinois Municipal Retirement Fund (IMRF) and Teachers' Retirement System (TRS) expenditures included in the financial statements are paid through the plan held by West Aurora School District 129. West Aurora School District 129's financial statements fully disclose the IMRF and TRS plans, funding process, contributions and trend information. To obtain a copy, contact West Aurora School District 129 at 80 S River Street, Aurora, Illinois 60506.

NOTE 5 - INTERFUNDS

At June 30, 2014 there was an interfund between the Educational Account and the Operations and Maintenance Account for \$1,860,820 and an interfund between the General Fund and the IMRF/Social Security Fund for \$751,745. The interfunds are to reclass negative cash.

Due to ROE on October 15th
Due to ISBE on November 15th
SDJA14

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/729-6779

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:

31-045-1290-61

County Name:

Kane

Name of School District/Joint Agreement:

Hope D. Wall

Address:

80 South River Road

City:

Aurora

Email Address:

60506

Annual Financial Report

Type of Auditor's Report Issued:

- Qualified
- Unqualified
- Adverse
- Disclaimer

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Dr. Jeff Craig
Email Address:
lcraig@sd129.org

Telephone:
630-301-5100

Fax Number:
630-844-5710

Signature & Date:
6/10/14

Reviewed by Regional Superintendent/Cook ISC Name (Type or Print):
Name of Township:
Township Treasurer Name (Type or Print):
Email Address:
Telephone:
Fax Number:
Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-351JAS0-60 (05/14)

In some instances, use of open account codes (cell) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Accounting Basis:

Certified Public Accountant Information

CASH

ACCRUAL

Name of Auditing Firm:

Crowe Horwath LLP

Name of Audit Manager:

Christine Torres

Address:

One Mid America Plaza

City:

Oak Brook

Phone Number:

630-574-7878

IL. License Number:

066-004207

Email Address:

christine.torres@crowehorwath.com

A-133 Single Audit Status:

ISBE Use Only

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

Reviewed by Township Treasurer (Cook County only)

Name of Township:
Township Treasurer Name (Type or Print):
Email Address:
Telephone:
Fax Number:
Signature & Date:

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

This form complies with [Part 100 \(Requirements for Accounting, Budgeting, Financial Reporting, and Auditing\)](#).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

[Single Audit Act A-133](#)

Qualifications of Auditing Firm

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

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left, and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]
- 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code*. [105 ILCS 5/10-20.21]
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act*. [30 ILCS 115/12]
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
 - 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
 - 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
 - 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 7/1/1991
 - 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 Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: 8/31/2014

24. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were voucherized 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)						
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Total						0

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

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.

Christine Tanes
Signature

10/15/2014
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2013</u> Equalized Assessed Valuation (EAV): <input type="text"/>												
8													
9	Educational			Operations & Maintenance			Transportation		Combined Total		Working Cash		
10	<input type="text"/> +			<input type="text"/> +			<input type="text"/> =		0.000000		<input type="text"/>		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)		Fund Balance				
16	<input type="text"/> 7,427,965			<input type="text"/> 7,119,668			<input type="text"/> 308,297		<input type="text"/> 756,465				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes			TAWs			TANs		TO/EMP. Orders		GSA Certificates		
22	<input type="text"/> 0 +			<input type="text"/> 0 +			<input type="text"/> 0 +		<input type="text"/> 0 +		<input type="text"/> 0 +		
23	Other			Total			<input type="text"/> 0 =		<input type="text"/> 0				
24	** The numbers shown are the sum of entries on page 25.												
25													
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts, <input type="text"/> Enter x in a or b.											
32	b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)			Acct									
37	Outstanding:.....			<input type="text"/> 511			<input type="text"/> 0						
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	Material Decrease in EAV												
46	Material Increase/Decrease in Enrollment												
47	Adverse Arbitration Ruling												
48	Passage of Referendum												
49	Taxes Filed Under Protest												
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54	<input type="text"/>												
55													
56													
57													
58													
59													
60													
61													

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

www.isbe.net/isfms/dp/profile.htm

1	A	B	C	D	E	F	G	H	I	K	L	M	N	O	FF Q				
2	ESTIMATED FINANCIAL PROFILE SUMMARY																		
3	(Go to the following website for reference to the Financial Profile)																		
4	www.isbe.net/isfms/dp/profile.htm																		
5																			
6	District Name:		Hope D. Wall																
7	District Code:		31-045-1290-61																
8	County Name:		Kane																
9																			
10																			
11																			
12	1. Fund Balance to Revenue Ratio:		Funds 10, 20, 40, 70 + (50 & 80 if negative) Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)											Total	4,720.00	Ratio	0.001	Score	2
13	Funds 10, 20, 40, & 70, Minus Funds 10 & 20											Total	7,427.965.00			Weight	0.35		
14	Funds 10, 20, 40 & 70, Minus Funds 10 & 20											Total	0.00			Value	0.70		
15																			
16	2. Expenditures to Revenue Ratio:		Funds 10, 20 & 40 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:											Total	7,119.668.00	Ratio	0.958	Score	4
17	Funds 10, 20, 40 & 70, Minus Funds 10 & 20											Total	7,427.965.00			Adjustment	0		
18	Funds 10, 20, 40 & 70, Minus Funds 10 & 20											Total	0.00			Weight	0.35		
19																			
20																			
21																			
22																			
23	3. Days Cash on Hand:		Funds 10, 20 40 & 70 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)											Total	0.00	Days	0.00	Score	1
24	Funds 10, 20, 40 divided by 360											Total	19,776.86			Weight	0.10		
25																			
26																			
27	4. Percent of Short-Term Borrowing Maximum Remaining:		Funds 10, 20 & 40 (85 x EA V) x Sum of Combined Tax Rates											Total	0.00	Percent	#DIV/0!	Score	#DIV/0!
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EA V x 85% x Combined Tax Rates (P3, Cell I7 and J10)											Total	0.00			Weight	0.10		
29																			
30																			
31	5. Percent of Long-Term Debt Margin Remaining:		Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)											Total	0.00	Percent	#VALUE!	Score	#VALUE!
32	Enter x in a or b.											Total	0.00			Weight	0.10		
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			

* 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.

Estimated 2015 Financial Profile Designation: **#DIV/0!**

Total Profile Score: **#DIV/0!**

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
ASSETS											
2 CURRENT ASSETS (100)											
4 Cash (Accounts 111 through 115)											
5 Investments											
6 Taxes Receivable											
7 Interfund Receivables											
8 Intergovernmental Accounts Receivable											
9 Other Receivables											
10 Inventory											
11 Prepaid Items											
12 Other Current Assets (Describe & Itemize)											
13 Total Current Assets											
14 CAPITAL ASSETS (200)											
15 Works of Art & Historical Treasures											
16 Land											
17 Building & Building Improvements											
18 Site Improvements & Infrastructure											
19 Capitalized Equipment											
20 Construction in Progress											
21 Amount Available in Debt Service Funds											
22 Amount to be Provided for Payment on Long-Term Debt											
23 Total Capital Assets											
24 CURRENT LIABILITIES (400)											
25 Interfund Payables											
26 Intergovernmental Accounts Payable											
27 Other Payables											
28 Contracts Payable											
29 Loans Payable											
30 Salaries & Benefits Payable											
31 Payroll Deductions & Withholdings											
32 Deferred Revenues & Other Current Liabilities											
33 Due to Activity Fund Organizations											
34 Total Current Liabilities											
35 LONG-TERM LIABILITIES (600)											
36 Long-Term Debt Payable (General Obligation, Revenue, Other)											
37 Total Long-Term Liabilities											
38 Reserved Fund Balance											
39 Unreserved Fund Balance											
40 Investment in General Fixed Assets											
41 Total Liabilities and Fund Balance											

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Account Groups													
2	ASSETS													
3	CURRENT ASSETS (100)													
4	Cash (Accounts 11 through 115) 1													
5	Investments													
6	Taxes Receivable													
7	Interfund Receivables													
8	Intergovernmental Accounts Receivable													
9	Other Receivables													
10	Inventory													
11	Prepaid Items													
12	Other Current Assets (Describe & Itemize)													
13	Total Current Assets													0
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures													
16	Land													
17	Building & Building Improvements													
18	Site Improvements & Infrastructure													
19	Capitalized Equipment													
20	Construction in Progress													
21	Amount Available in Debt Service Funds													
22	Amount to be Provided for Payment on Long-Term Debt													
23	Total Capital Assets													0
24	CURRENT LIABILITIES (400)													
25	Interfund Payables													
26	Intergovernmental Accounts Payable													
27	Other Payables													
28	Contracts Payable													
29	Loans Payable													
30	Salaries & Benefits Payable													
31	Payroll Deductions & Withholdings													
32	Deferred Revenues & Other Current Liabilities													
33	Due to Activity Fund Organizations													
34	Total Current Liabilities													0
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)													
37	Total Long-Term Liabilities													0
38	Reserved Fund Balance													
39	Unreserved Fund Balance													
40	Investment in General Fixed Assets													
41	Total Liabilities and Fund Balance													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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	6,732,951	0	0	0	0	0	0	0	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	546,481	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues	4000	1,48,533	0	0	0	0	0	0	0	0
8	Receipts/Revenues for "On Behalf" Payments ²		7,427,965	0	0	0	0	0	0	0	0
9	Total Receipts/Revenues	3998	0	0	0	0	0	0	0	0	0
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	4,642,799						274,535		
12	Support Services	2000	2,125,599						33,744	0	0
13	Community Services	3000	1,578	0					18		
14	Payments to Other Districts & Governmental Units	4000	0	0					0	0	0
15	Debt Service	5000	0	0					0	0	0
16	Total Direct Disbursements/Expenditures		6,769,976	349,692	0				308,297	0	0
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0					0	0	0
18	Total Disbursements/Expenditures		6,769,976	349,692	0				308,297	0	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		657,989	(349,692)	0				(308,297)	0	0
20	OTHER SOURCES/USES OF FUNDS										
21	22 OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110									
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160									
30	To O&M Fund ⁴										
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400									
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700									
41	Transfer to Capital Projects Fund	7800									
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds										
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									
48	Transfer of Working Cash Fund Interest ¹²	8120									

	A	B	C	D	(20)	(30)	(40)	(50)	(60)	H	I	J	K
	Description		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Security	Retirement/Social Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1													
2	Transfer Among Funds												
49	Transfer of Interest												
50	Transfer from Capital Project Fund to O&M Fund												
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund												
52	O&M Fund												
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund												
54	Taxes Pledged to Pay Principal on Capital Leases												
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases												
56	Other Revenues Pledged to Pay Principal on Capital Leases												
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases												
58	Taxes Pledged to Pay Interest on Capital Leases												
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases												
60	Other Revenues Pledged to Pay Interest on Capital Leases												
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases												
62	Taxes Pledged to Pay Principal on Revenue Bonds												
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds												
64	Other Revenues Pledged to Pay Principal on Revenue Bonds												
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds												
66	Taxes Pledged to Pay Interest on Revenue Bonds												
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds												
68	Other Revenues Pledged to Pay Interest on Revenue Bonds												
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds												
70	Taxes Transferred to Pay for Capital Projects												
71	Grants/Reimbursements Pledged to Pay for Capital Projects												
72	Other Revenues Pledged to Pay for Capital Projects												
73	Fund Balance Transfers Pledged to Pay for Capital Projects												
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans												
75	Other Uses Not Classified Elsewhere												
76	Total Other Uses of Funds												
77	Total Other Sources/Uses of Funds												
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds												
79	Fund Balances - July 1, 2013												
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)												
81	Fund Balances - June 30, 2014												

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

Page 9

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tont	Fire Prevention & Safety
3 RECEIPTS/REVENUES FROM LOCAL SOURCES ('000)											
4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5 Designated Purposes Levies (1110-1120) ⁷											
6 Leasing Purposes Levy ⁸											
7 Special Education Purposes Levy											
8 FICA/Medicare Only Purposes Levies											
9 Area Vocational Construction Purposes Levy											
10 Summer School Purposes Levy											
11 Other Tax Levies (Describe & Itemize)											
12 Total Ad Valorem Taxes Levied By District											0
13 PAYMENTS IN LIEU OF TAXES											
14 Mobile Home Privilege Tax											
15 Payments from Local Housing Authorities											
16 Corporate Personal Property Replacement Taxes ⁹											
17 Other Payments in Lieu of Taxes (Describe & Itemize)											
18 Total Payments in Lieu of Taxes											0
19 TUITION											
20 Regular - Tuition from Pupils or Parents (In State)											
21 Regular - Tuition from Other Districts (In State)											
22 Regular - Tuition from Other Sources (In State)											
23 Regular - Tuition from Other Sources (Out of State)											
24 Summer Sch - Tuition from Pupils or Parents (In State)											
25 Summer Sch - Tuition from Other Districts (In State)											
26 Summer Sch - Tuition from Other Sources (In State)											
27 Summer Sch - Tuition from Other Sources (Out of State)											
28 CTE - Tuition from Pupils or Parents (In State)											
29 CTE - Tuition from Other Districts (In State)											
30 CTE - Tuition from Other Sources (In State)											
31 CTE - Tuition from Other Sources (Out of State)											
32 Special Ed - Tuition from Pupils or Parents (In State)											
33 Special Ed - Tuition from Other Districts (In State)											
34 Special Ed - Tuition from Other Sources (In State)											
35 Special Ed - Tuition from Other Sources (Out of State)											
36 Adult - Tuition from Pupils or Parents (In State)											
37 Adult - Tuition from Other Districts (In State)											
38 Adult - Tuition from Other Sources (In State)											
39 Adult - Tuition from Other Sources (Out of State)											
40 Total Tuition											6,725.027
41 TRANSPORTATION FEES											
42 Regular - Transp Fees from Pupils or Parents (In State)											
43 Regular - Transp Fees from Other Districts (In State)											
44 Regular - Transp Fees from Other Sources (In State)											
45 Regular - Transp. Fees from Co-curricular Activities (In State)											
46 Regular Transp Fees from Other Sources (Out of State)											
47 Summer Sch - Transp. Fees from Pupils or Parents (In State)											
48 Summer Sch - Transp. Fees from Other Districts (In State)											
49 Summer Sch - Transp. Fees from Other Sources (In State)											
50 Summer Sch - Transp. Fees from Other Sources (Out of State)											
51 CTE - Transp Fees from Pupils or Parents (In State)											
52 CTE - Transp Fees from Other Districts (In State)											
53 CTE - Transp Fees from Other Sources (In State)											

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

	A	B	C	D	E (20)	F (30)	G (40)	H (50)	I (60)	J (70)	K (80)	L (90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1												
2												
54	CITE - Transp Fees from Other Sources (Out of State)	1434										
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441										
56	Special Ed - Transp Fees from Other Districts (In State)	1442										
57	Special Ed - Transp Fees from Other Sources (In State)	1443										
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444										
59	Adult - Transp Fees from Pupils or Parents (In State)	1451										
60	Adult - Transp Fees from Other Districts (In State)	1452										
61	Adult - Transp Fees from Other Sources (In State)	1453										
62	Adult - Transp Fees from Other Sources (Out of State)	1454										
63	Total Transportation Fees	0										
64	EARNINGS ON INVESTMENTS											
65	Interest on Investments	1610										
66	Gain or Loss on Sale of Investments	1520										
67	Total Earnings on Investments	0										
68	FOOD SERVICE											
69	Sales to Pupils - Lunch	1611										
70	Sales to Pupils - Breakfast	1612										
71	Sales to Pupils - A la Carte	1613										
72	Sales to Pupils - Other (Describe & Itemize)	1614										
73	Sales to Adults	1620										
74	Other Food Service (Describe & Itemize)	1630										
75	Total Food Service	0										
76	DISTRICT/SCHOOL ACTIVITY INCOME											
77	Admissions - Athletic	1711										
78	Admissions - Other (Describe & Itemize)	1719										
79	Fees	1720										
80	Book Store Sales	1730										
81	Other District/School Activity Revenue (Describe & Itemize)	1780										
82	Total District/School Activity Income	0										
83	TEXTBOOK INCOME											
84	Rentals - Regular Textbooks	1811										
85	Rentals - Summer School Textbooks	1812										
86	Rentals - Adult/Continuing Education Textbooks	1813										
87	Rentals - Other (Describe & Itemize)	1819										
88	Sales - Regular Textbooks	1821										
89	Sales - Summer School Textbooks	1822										
90	Sales - Adult/Continuing Education Textbooks	1823										
91	Sales - Other (Describe & Itemize)	1829										
92	Other (Describe & Itemize)	1830										
93	Total Textbook Income	7,924										
94	OTHER REVENUE FROM LOCAL SOURCES											
95	Rentals	1910										
96	Contributions and Donations from Private Sources	1920										
97	Impact Fees from Municipal or County Governments	1930										
98	Services Provided Other Districts	1940										
99	Refund of Prior Years' Expenditures	1950										
100	Payments of Surplus Money from TIF Districts	1960										
101	Drivers' Education Fees	1970										
102	Proceeds from Vendors' Contracts	1980										
103	School Facility Occupation Tax Proceeds	1983										

**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	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	Payment from Other Districts	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees (Describe & Itemize)	1993									
106	Other Local Revenues (Describe & Itemize)	1999									
107	Total Other Revenue from Local Sources		0	0			0	0	0	0	0
108	Total Receipts/Revenues from Local Sources	1000	6,732,951	0	0	0	0	0	0	0	0
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues from One District to Another	2000	0	0		0	0	0	0	0	0
114	District										
	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-S-05	3001									
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-2021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		0	0		0	0	0	0	0	0
	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Extraordinary	3105									
125	Special Education - Personnel	3110	546,481								
126	Special Education - Orphanage - Individual	3220									
127	Special Education - Orphanage - Summer	3330									
128	Special Education - Summer School	3445									
129	Special Education - Other (Describe & Itemize)	3399									
130	Total Special Education		546,481	0							
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3399									
139	Total Career and Technical Education		0	0							
	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305									
142	Bilingual Education Downstate - Transitional Bilingual Education	3310									
143	Total Bilingual Ed		0								
144	State Free Lunch & Breakfast	3350									
145	School Breakfast Initiative	3365									
146	Driver Education	3370									
147	Adult Ed - Other (Describe & Itemize)	3410									
148	Adult Ed - Other (Describe & Itemize)	3499									

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

	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
TRANSPORTATION											
150	Transportation - Regular/Vocational										
151	Transportation - Special Education										
152	Transportation - Other (Describe & Itemize)			3598	0	0	0	0	0	0	
153	Total Transportation										
154	Learning Improvement - Change Grants										
155	Scientific Literacy										
156	Tutor Alternative/Optional Education										
157	Early Childhood - Block Grant										
158	Reading Improvement Block Grant										
159	Reading Improvement Block Grant - Reading Recovery										
160	Continued Reading Improvement Block Grant										
161	Continued Reading Improvement Block Grant (2% Set Aside)										
162	Chicago General Education Block Grant										
163	Chicago Educational Services Block Grant										
164	School Safety & Educational Improvement Block Grant										
165	Technology - Learning Technology Centers										
166	State Charter Schools										
167	Extended Learning Opportunities - Summer Bridges										
168	Infrastructure Improvements - Planning/Construction										
169	School Infrastructure - Maintenance Projects										
170	Other Restricted Revenue from State Sources (Describe & Itemize)										
171	Total Restricted Grants-In-Aid										
172	Total Receipts from State Sources										
173											
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
175	Federal Impact Aid										
176	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt										
177	(Describe & Itemize)										
178	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt										
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start										
181	Construction (Impact Aid)										
182	MAGNET										
183	Other Restricted Grants-in-Aid Received Directly from the Federal Govt										
184	(Describe & Itemize)										
185	Total Restricted Grants-In-Aid Received Directly from Federal Govt										
186	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
187	Title V - Innovation and Flexibility Formula										
188	Title V - District Projects										
189	Title V - Rural & Low Income Schools										
190	Title V - Other (Describe & Itemize)										
191	Total Title V										
192	FOOD SERVICE										
193	Breakfast Start-Up										
194	National School Lunch Program										
195	Special Milk Program										
196	School Breakfast Program										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description		(10)	(20)	(30)	(40)	(50)	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation					Fire Prevention & Safety
1											
2											
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service										
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I										
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV										
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - Flow Through/Low Incidence	4620									
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education										
225	CTE - PERKINS										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins										
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1039)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4858									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Qualified Zone Academy Bond Tax Credits	4865									
244	Qualified School Construction Bond Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									

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

	A	B	C	D	E	F	G	H	I	K
1	Description	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	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								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds VII	4876								
255	Other ARRA Funds VIII	4877								
256	Other ARRA Funds IX	4878								
257	Other ARRA Funds X	4879								
258	Other ARRA Funds XI	4880	0	0	0	0	0	0	0	0
259	Total Stimulus Programs									
260	Race to the Top Program	4901								
261	Advanced Placement Fee/International Baccalaureate	4904								
262	Emergency Immigrant Assistance	4905								
263	Title III - English Language Acquisition	4909								
264	Learn & Serve America	4910								
265	McKinney Education for Homeless Children	4920								
266	Title II - Eisenhower Professional Development Formula	4930								
267	Title II - Teacher Quality	4932								
268	Federal Charter Schools	4960								
269	Medicaid Matching Funds - Administrative Outreach	4991	103,410							
270	Medicaid Matching Funds - Fee-for-Service Program	4992								
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998								
	Total Restricted Grants-In-Aid Received from the Federal Govt		148,533	0	0	0	0	0	0	0
272	Thru the State	4000	148,533	0	0	0	0	0	0	0
273	Total Receipts/Revenues from Federal Sources			7,427,965	0	0	0	0	0	0
274	Total Direct Receipts/Revenues									

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3 10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)											
5	Regular Programs											0
6	Tuition Payment to Charter Schools	1100	1115									0
7	Pre-K Programs	1125										0
8	Special Education Programs (Functions 1200-1220)	1200	3,560,193	965,645	24,422	31,429	6,514				4,588,203	4,501,366
9	Special Education Programs Pre-K	1225										0
10	Remedial and Supplemental Programs K-12	1250										0
11	Remedial and Supplemental Programs Pre-K	1275										0
12	Adult/Confining Education Programs	1300										0
13	CTE Programs	1400	24,664	6,485							31,149	30,874
14	Interscholastic Programs	1500	20,772	2,675							23,447	23,335
15	Summer School Programs	1600										0
16	Gifted Programs	1650										0
17	Driver's Education Programs	1700										0
18	Bilingual Programs	1800										0
19	Truant Alternative & Optional Programs	1900										0
20	Pre-K Programs - Private Tuition	1910										0
21	Regular K-12 Programs - Private Tuition	1911										0
22	Special Education Programs K-12 - Private Tuition	1912										0
23	Special Education Programs Pre-K - Tuition	1913										0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										0
26	Adult/Confining Education Programs - Private Tuition	1916										0
27	CTE Programs - Private Tuition	1917										0
28	Interscholastic Programs - Private Tuition	1918										0
29	Summer School Programs - Private Tuition	1919										0
30	Gifted Programs - Private Tuition	1920										0
31	Bilingual Programs - Private Tuition	1921										0
32	Truant Alternative/Optional Ed Progms - Private Tuition	1922										0
33	Total Instruction ¹⁶	1000	3,605,629	974,805	24,422	31,429	6,514	0	0	0	4,642,799	4,555,580
34	SUPPORT SERVICES (ED)											
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	153,195		51,835						205,030	191,422
37	Guidance Services	2120									0	
38	Health Services	2130	101,224	19,921	2,130						123,275	119,694
39	Psychological Services	2140	127,637	22,720							150,357	149,365
40	Speech Pathology & Audiology Services	2150	414,713	95,603							510,316	500,410
41	Other Support Services - Pupils (Describe & Itemize)	2190									752,847	783,000
42	Total Support Services - Pupils	2100		796,769	190,079	754,977	0	0	0	0	1,741,825	1,743,891
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210				2,499			242		2,741	12,000
45	Educational Media Services	2220				549			549		600	
46	Assessment & Testing	2230				1,396			1,396		700	
47	Total Support Services - Instructional Staff	2200	0		2,499	1,945	0	242	0	0	4,686	13,300
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310										
50	Executive Administration Services	2320										
51	Special Area Administration Services	2330										
52	Tort Immunity Services	2360										
53	Total Support Services - General Administration	2370	0	0	0	63,278	0	0	0	0	63,278	55,869

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Fund #	Salaries	Employee Benefits	(200)	Purchased Services	(400)	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
					(100)		(500)		(600)		(700)	(900)
54 SUPPORT SERVICES - SCHOOL ADMINISTRATION												
55 Office of the Principal Services	2410											
56 Other Support Services - School Admin (Describe & Itemize)	2490											
57 Total Support Services - School Administration	2400				0		0		0		0	
58 SUPPORT SERVICES - BUSINESS												
59 Direction of Business Support Services	2510											
60 Fiscal Services	2520											
61 Operation & Maintenance of Plant Services	2540											
62 Pupil Transportation Services	2550											
63 Food Services	2560											
64 Internal Services	2570											
65 Total Support Services - Business	2500				0		0		0		0	
66 SUPPORT SERVICES - CENTRAL												
67 Direction of Central Support Services	2610											
68 Planning, Research, Development, & Evaluation Services	2620											
69 Information Services	2630											
70 Staff Services	2640											
71 Data Processing Services	2660											
72 Total Support Services - Central	2600				0		7,019		0		466	
73 Other Support Services (Describe & Itemize)	2600											
74 Total Support Services	2600				796,769		993,062		137,962		0	
75 COMMUNITY SERVICES (ED)												
76 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)												
77 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
78 Payments for Regular Programs	4110											
79 Payments for Special Education Programs	4120											
80 Payments for Adult/Continuing Education Programs	4130											
81 Payments for CTE Programs	4140											
82 Payments for Community College Programs	4170											
83 Other Payments to In-State Govt. Units (Describe & Itemize)	4190											
84 Total Payments to Dist & Other Govt Units (In-State)	4100								0		0	
85 Payments for Regular Programs - Tuition	4210											
86 Payments for Special Education Programs - Tuition	4220											
87 Tuition	4230											
88 Payments for CTE Programs - Tuition	4240											
89 Payments for Community College Programs - Tuition	4270											
90 Payments for Other Programs - Tuition	4280											
91 Other Payments to In-State Govt Units (In-State)	4290											
92 Total Payments to Other District & Govt Units - Tuition (In State)	4200								0		0	
93 Payments for Regular Programs - Transfers	4310											
94 Payments for Special Education Programs - Transfers	4320											
95 Payments for Adult/Continuing Ed Programs - Transfers	4330											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
96	Payments for CTE Programs - Transfers	4340										0
97	Payments for Community College Program - Transfers	4370										0
98	Payments for Other Programs - Transfers	4380										0
99	Other Payments to In-State Govt Units - Transfers	4390										0
	Total Payments to Other District & Govt Units - Transfers (In-State)	4300										0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400										0
101	Total Payments to Other District & Govt Units	4000										0
103	DEBT SERVICES (ED)											
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110										0
106	Tax Anticipation Notes	5120										0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
108	State Aid Anticipation Certificates	5140										0
109	Other Interest on Short-Term Debt	5150										0
110	Total Interest on Short-Term Debt	5100										0
111	Debt Services - Interest on Long-Term Debt	5200										0
112	Total Debt Services	5000										0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures Over Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	4,403,624										657,989
116												
	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190										0
120												
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510										3,792
123	Facilities Acquisition & Construction Services	2530										25,162
124	Operation & Maintenance of Plant Services	2540	90,585	20,028	114,836	95,229						320,738
125	Pupil Transportation Services	2550										0
126	Food Services	2560										0
127	Total Support Services - Business	2500	90,585	20,028	118,638	95,229	25,162	0	0	0		349,692
128	Other Support Services (Describe & Itemize)	2800										0
129	Total Support Services	2000	90,585	20,028	118,638	95,229	25,162	0	0	0		349,692
130	COMMUNITY SERVICES (O&M)	3000										0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120										0
134	Payments for CTE Programs	4140										0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
136	Total Payments to Other Govt. Units (In-State)	4100										0
137	Payments to Other Govt. Units (Out of State)	4400										0
138	Total Payments to Other Dist & Govt Units	4000										0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110										0
142	Tax Anticipation Notes	5120										0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100)	(200)	Purchased Services	(400)	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Budget
143	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										0
144	State Aid Anticipation Certificates	5140										0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
146	TOTAL DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	5100										0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										0
148	TOTAL DEBT SERVICES	5000										0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
150	Total Direct Disbursements/Expenditures		90,585		20,028		118,688		95,229		25,162	
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											349,692
152												(349,692)
153												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)		4000									0
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		5000									
157	Tax Anticipation Warrants	5110										0
158	Tax Anticipation Notes	5120										0
159	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										0
160	State Aid Anticipation Certificates	5140										0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
162	Total Debt Services - Interest On Short-Term Debt	5100										0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/Purchases Principal Retired)¹¹	5300										0
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
166	Total Debt Services		5000									0
167	PROVISIONS FOR CONTINGENCIES (DS)		6000									0
168	Total Disbursements/Expenditures											0
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
170												
171												
172	40 - TRANSPORTATION FUND (TR)											
173	SUPPORT SERVICES (TR)											
174	SUPPORT SERVICES - PUPILS											
175	Other Support Services - Pupils (Describe & Itemize)	2190										0
176	SUPPORT SERVICES - BUSINESS											
177	Pupil Transportation Services	2550										0
178	Other Support Services (Describe & Itemize)	2900										0
179	Total Support Services	2000										0
180	COMMUNITY SERVICES (TR)	3000										
181	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110										0
183	Payments for Special Education Programs	4120										0
184	Payments for Adult/Continuing Education Programs	4130										0
185	Payments for CTE Programs	4140										0
186	Payments for Community College Programs	4170										0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
188	Total Payments to Other Govt. Units (In-State)	4100										0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	Salaries	Employee Benefits	(200)	(300)	(400)	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
190	Total Payments to Other Dist & Govt Units	4000			0							0
191	DEBT SERVICES (TR)											
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110										0
194	Tax Anticipation Notes	5120										0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
196	State Aid Anticipation Certificates	5140										0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
198	Total Debt Services - Interest On Short-Term Debt	5100			0							0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
201	Total Debt Services	0			0							0
202	PROVISION FOR CONTINGENCIES (TR)	6000			0							0
203	Total Disbursements/ Expenditures	0			0							0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	0			0							0
205												0
206												0
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M/R/SS)											
208	INSTRUCTION (M/R/SS)											
209	Regular Programs	1100										0
210	Pre-K Programs	1125										0
211	Special Education Programs (Functions 2000-1220)	1200										269,483
212	Special Education Programs - Pre-K	1225										0
213	Remedial and Supplemental Programs - K-12	1250										0
214	Remedial and Supplemental Programs - Pre-K	1275										0
215	Adult/Continuing Education Programs	1300										0
216	CTE Programs	1400										4,735
217	Interscholastic Programs	1500										317
218	Summer School Programs	1600										0
219	Gifted Programs	1650										0
220	Driver's Education Programs	1700										0
221	Bilingual Programs	1800										0
222	Truants' Alternative & Optional Programs	1900										0
223	Total Instruction	1000										274,535
224	SUPPORT SERVICES (M/R/SS)											
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110										2,333
227	Guidance Services	2120										0
228	Health Services	2130										4,957
229	Psychological Services	2140										2,026
230	Speech Pathology & Audiology Services	2150										6,324
231	Other Support Services - Pupils (Describe & Itemize)	2190										0
232	Total Support Services - Pupils	2100										15,640
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210										0
235	Educational Media Services	2220										0
236	Assessment & Testing	2230										0
237	Total Support Services - Instructional Staff	2200										0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310									0	
240	Executive Administration Services	2320									0	
241	Service Area Administrative Services	2330									0	
242	Claims Paid from Self Insurance Fund	2361									0	
	Workers' Compensation or Workers' Occupation Disease	2362										
243	Act's Payments	2363									0	
244	Unemployment Insurance Payments	2364									0	
245	Insurance Payments (Regular or Self-Insurance)	2365									0	
246	Risk Management and Claims Services Payments	2366										
247	Judgment and Settlements	2367									0	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368									0	
249	Reciprocal Insurance Payments	2369									0	
250	Legal Services	2300									0	
251	Total Support Services - General Administration										0	
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410									0	
	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	Total Support Services - School Administration										0	
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510									0	
257	Fiscal Services	2520									0	
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540									18,104	
260	Pupil Transportation Services	2550									0	
261	Pupil Transportation Services	2560									0	
262	Food Services	2570									0	
263	Internal Services	2500									18,104	
264	Total Support Services - Business										18,104	
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620									0	
268	Information Services	2630									0	
269	Staff Services	2640									0	
270	Data Processing Services	2660									0	
271	Total Support Services - Central										0	
272	Other Support Services (Describe & Itemize)	2680									0	
273	Total Support Services										33,744	
274	COMMUNITY SERVICES (M/RSS)										18	
275	PAYMENTS TO OTHER DIST & GOVT UNITS (M/RSS)										18	
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	Total Payments to Other Dist & Govt Units										0	
279	DEBT SERVICES (M/RSS)										18	
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl Tax Anticipation Notes	5130									0	

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

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

	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
328	Other Interest or Short-Term Debt	5150									0	
329	Total Debt Services - Interest on Short-Term Debt	5000									0	
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									0	
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	
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	
338	Operation & Maintenance of Plant Services	2540									0	
339	Total Support Services - Business	2500									0	
340	Other Support Services (Describe & Itemize)	2900									0	
341	Total Support Services	2000									0	
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
344	Total Payments to Other Dist & Govt Units	4000									0	
345	DEBT SERVICES (FP&S)											
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110									0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
349	Total Debt Service - Interest on Short-Term Debt	5100									0	
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
351	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
352	Total Debt Service	5000									0	
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									0	
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	

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				Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
3	ARRA Revenue Source Code													
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 Technology Formula			4860		0								0
14	ARRA - Title II Technology Competitive			4861		0								0
15	ARRA - McKinney - Vento Homeless Education			4862		0								0
16	ARRA - Child Nutrition Equipment Assistance			4863		0								0
17	Impact Aid Construction Formula			4864		0								0
18	Impact Aid Construction Competitive			4865		0								0
19	QZAB Tax Credits			4866		0								0
20	QSCB Tax Credits			4867		0								0
21	Build America Bonds Tax Credits			4868		0								0
22	Build America Bonds Interest Reimbursement			4869		0								0
23	ARRA - General State Aid - Other Govt Services Stabilization			4870		0								0
24	ARRA - Other II			4871		0								0
25	ARRA - Other III			4872		0								0
26	ARRA - Other IV			4873		0								0
27	ARRA - Other V			4874		0								0
28	ARRA - Early Childhood			4875		0								0
29	ARRA - Other VII			4876		0								0
30	ARRA - Other VIII			4877		0								0
31	ARRA - Other IX			4878		0								0
32	ARRA - Other X			4879		0								0
33	ARRA - Other XI			4880		0								0
34	Total ARRA Programs					0		0		0				0
35														0
36														
37														
38														
39														
40														
41														
42														
43														
44														
45														
46														
47														
48														
49														
50														
51														
52														
53														
54														
55														
56														

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

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

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

	A	B	C	D	E	F
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) (Column B - C)	Total Estimated Taxes (from the 2013 Levy)	Estimated Taxes Due (from the 2013 Levy) (Column E - C)
3		0	0	0	0	0
4	Educational	0	0	0	0	0
5	Operations & Maintenance	0	0	0	0	0
6	Debt Services **	0	0	0	0	0
7	Transportation	0	0	0	0	0
8	Municipal Retirement	0	0	0	0	0
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	0	0	0	0	0
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	0	0	0	0	0
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	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					
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4 Total CPPRT Notes 0										
5 TAX ANTICIPATION WARRANTS (TAW)										
6 Educational Fund Operations & Maintenance Fund 0										
7 Debt Services - Construction 0										
8 Debt Services - Working Cash 0										
9 Debt Services - Refunding Bonds 0										
10 Transportation Fund 0										
11 Municipal Retirement/Social Security Fund 0										
12 Fire Prevention & Safety Fund 0										
13 Other - (Describe & Itemize) 0										
14 Other - (Describe & Itemize) 0										
15 Total TAWs 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										
22 TEACHERS/EMPLOYEES' ORDERS (TEO)										
23 Total TEOs (Educational, Operations & Maintenance, & Transportation Funds) 0										
24 GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAC)										
25 Total GSACs (All Funds) 0										
26 OTHER SHORT-TERM BORROWING (Describe & Itemize)										
27 Total Other Short-Term Borrowing (Describe & Itemize) 0										
28	SCHEDULE OF LONG-TERM DEBT									
29	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/01/13 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	
30										
31										0
32										0
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										0
50										0
51	* Each type of debt issued must be identified separately with the amount.									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
	4. Fire Prevent, Safety, Environmental and Energy Bonds									
	5. Tort Judgment Bonds									
	6. Building Bonds									
	7. Other _____									
	8. Other _____									
	9. Other _____									

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2013									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100					
5	Earnings on Investments				10, 20, 40, 50 or 60-1500					
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize on tab "Itemization 32")				--					
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts				0	0	0	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				10, 20, 40-2360-2370					
16	DEBT SERVICES:									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Payments of Principal on Long-Term Debt				30-5300					
19	(Lease/Purchase Principal Retired)									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400					
21	Total Debt Services				0	0	0	0	0	0
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--					
23	Total Disbursements				0	0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2014				0	0	0	0	0	0
25	Reserved Fund Balance				714					
26	Unreserved Fund Balance				730					
27										
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES *									
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
31	If yes, list in the aggregate the following:									
32	Total Claims Payments:									
33	Total Reserve Remaining:									
34	Using the following categories, list all other Tort Immunity expenditures not 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 7/26, and 8/1)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45										
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 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).									
47										
48	b 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
Schedule of Capital Outlay and Depreciation												
3	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
4												
5	Works of Art & Historical Treasures	210										
6	Land	220										
7	Non-Depreciable Land	221										
8	Depreciable Land	222										
9	Buildings	230										
10	Permanent Buildings	231										
11	Temporary Buildings	232										
12	Improvements Other than Buildings (Infrastructure)	240										
13	Capitalized Equipment	250										
14	10 Yr Schedule	251										
15	5 Yr Schedule	252										
16	3 Yr Schedule	253										
17	Construction in Progress	260										
18	Total Capital Assets	200	0	0	0	0	0	0	0	0	0	0
19	Non-Capitalized Equipment	700										
20	Allowable Depreciation											

A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)				
2	<i>This schedule is completed for school districts only.</i>				
3	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount	
4			OPERATING EXPENSE PER PUPIL		
5					
6					
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L113	Total Expenditures	\$ 6,769,976	
9	O&M	Expenditures 15-22, L149	Total Expenditures	349,892	
10	DS	Expenditures 15-22, L167	Total Expenditures	0	
11	TR	Expenditures 15-22, L203	Total Expenditures	0	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures	308,297	
13	TORT	Expenditures 15-22, L330	Total Expenditures	0	
14				Total Expenditures	\$ 7,427,965
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	0	
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	1,578	
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units	0	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay	6,514	
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment	466	
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	25,162	
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	0	
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	0	
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	0	
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services	18	
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units	0	
74					
75				Total Deductions	\$ 33,738
76				Total Operating Expenses (Regular K-12)	\$ 7,394,227
77				9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12))	
78				Estimated OEPP *	\$ Complete Line 78
79					

A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)				
2	<i>This schedule is completed for school districts only.</i>				
3	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount	
4	PER CAPITA TUITION CHARGE				
5					
80					
81					
82	LESS OFFSETTING RECEIPTS/REVENUES:				
83 TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
84 TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0	
85 TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0	
86 TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0	
87 TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0	
88 TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0	
89 TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0	
90 TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91 TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0	
92 TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0	
93 ED	Revenues 9-14, L75, Col C	1600 Total Food Service		0	
94 ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		0	
95 ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		7,924	
96 ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
97 ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
98 ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
99 ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0	
100 ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		0	
101 ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0	
102 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
103 ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)		0	
104 ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education		546,481	
105 ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education		0	
106 ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed		0	
107 ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast		0	
108 ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative		0	
109 ED-O&M	Revenues 9-14, L147,Col C,D	3370 Driver Education		0	
110 ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation		0	
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		0	
125 ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)		0	
126 ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127 ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V		0	
128 ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service		0	
129 ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I		0	
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		0	
132 ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0	
133 ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
134 ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
135 ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins		0	
160 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800 Total ARRA Program Adjustments		0	
161 ED	Revenues 9-14, L260, Col C	4901 Race to the Top		0	
162 ED,O&M,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		0	
165 ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910 Learn & Serve America		0	
166 ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
167 ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
168 ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932 Title II - Teacher Quality		0	
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		103,410	
171 ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		0	
172 ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
173		Total Allowance for PCTC Computation	\$	657,815	
174		Net Operating Expense for PCTC Computation		6,736,412	
175		Total Depreciation Allowance (from page 27, Col I)		47	
176		Total Allowance for PCTC Computation		6,736,459	
177		9 Mo ADA		0.00	
178		Total Estimated PCTC *	\$	#DIV/0!	
179					
180					
181					
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE				

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
ESTIMATED INDIRECT COST RATE DATA								
SECTION I								
3 Financial Data To Assist Indirect Cost Rate Determination								
4 (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.								
5	6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	7	Direction of Business Support Services (1-2510) and (5-2510)						
8	8	Fiscal Services (1-2520) and (5-2520)						
9	9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)						
11	11	Value of Commodities Received for Fiscal Year 2014 (Include the value of commodities when determining if an A-733 is required).						
12	12	Internal Services (1-2570) and (5-2570)						
13	13	Staff Services (1-2640) and (5-2640)						
14	14	Data Processing Services (1-2660) and (5-2660)						
15	15	SECTION II						
16	16	Estimated Indirect Cost Rate for Federal Programs						
17	17							
18	18							
19	19	Instruction	Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	Indirect Costs
		1000			4,910,820			4,910,820
20	20	Support Services:						
21	21	Pupil			1,757,465			1,757,465
22	22	Instructional Staff			4,686			4,686
23	23	General Admin.			63,278			63,278
24	24	School Admin			8,219			8,219
25	25	Business:						
26	26	Direction of Business Sup. Sv.			0	3,792		0
27	27	Fiscal Services			147,737			147,737
28	28	Oper. & Maint. Plant Services			338,842			338,842
29	29	Pupil Transportation			0			0
30	30	Food Services			2,604			2,604
31	31	Internal Services			16,000			16,000
32	32	Central:						0
33	33	Direction of Central Sup. Sv.						0
34	34	Plan, Rsrch, Dvlp, Eval. Sv.						0
35	35	Information Services						0
36	36	Staff Services						0
37	37	Data Processing Services						0
38	38	Other:						0
39	39	Community Services						1,596
40	40	Total						6,885,975
41	41	Restricted Rate						Unrestricted Rate
42	42	Total Indirect Costs:						509,848
43	43	Total Direct Costs:						509,848
44	44	=						509,848
45	45	2.37%						7.40%

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/stms/fair/fst.htm>.

A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING			
2				
3				
4				
5				
6	Hope D. Wall 31-045-1290-61			
7				
8	<input type="checkbox"/> Check if the schedule is not applicable.			
9	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget 			
10	Service or Function (Check all that apply)			
11	Curriculum Planning			
12	Custodial Services			
13	Educational Shared Programs			
14	Employee Benefits			
15	Energy Purchasing			
16	Food Services			
17	Grant Writing			
18	Grounds Maintenance Services			
19	Insurance			
20	Investment Pools			
21	Legal Services			
22	Maintenance Services			
23	Personnel Recruitment			
24	Professional Development			
25	Shared Personnel			
26	Special Education Cooperatives			
27	STEM (science, technology, engineering and math) Program Offerings			
28	Supply & Equipment Purchasing			
29	Technology Services			
30	Transportation			
31	Vocational Education Cooperatives			
32	All Other Joint/Cooperative Agreements			
33	Other			
34				
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>			
36				
37				
38				
39				
40	<u>Additional space for Column (E) - Name of LEA:</u>			
41				
42				
43				
44				

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Hope D. Wall
 RCCT Number: 31-045-1290-61

Description	Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
	Funct. No.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320	0		0	0	
2. Special Area Administration Services	2330	0		0	0	
3. Other Support Services - School Administration	2490	0		0	0	
4. Direction of Business Support Services	2510	0	3,792	3,792	0	
5. Internal Services	2570	16,000		16,000	20,000	20,000
6. Direction of Central Support Services	2610	0		0	0	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0
8. Totals		16,000	3,792	19,792	20,000	20,000
9. FY2014 (Actual)						1%

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

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

Type Below.

1. Audit Questionnaire Part D - Joint Agreement does not receive funding directly from ISBE. Thus, no such accruals are posted for categorical payments
2. Other payables in the Educational Fund represents a cash overdraft.
- 3.
- 4.

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 !nclude 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)



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.

	A	B	C	D	E	F	G	H																																																							
DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION																																																															
1	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)																																																														
2	<p><i>Instructions:</i> 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 FY2015 annual budget to be amended to include a "deficit reduction plan" and narrative.</p>																																																														
3	<p>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.</p>																																																														
4	<table border="1"> <thead> <tr> <th colspan="5">DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</th> </tr> <tr> <td colspan="5">(All AFR pages must be completed to generate the following calculation)</td></tr> <tr> <th>5</th><th>6</th><th>EDUCATIONAL</th><th>OPERATIONS & MAINTENANCE</th><th>TRANSPORTATION</th></tr> </thead> <tbody> <tr> <td>6</td><td>7,427,965</td><td></td><td></td><td></td></tr> <tr> <td>7 Direct Revenues</td><td></td><td></td><td></td><td></td></tr> <tr> <td>8 Direct Expenditures</td><td>6,769,976</td><td></td><td>349,692</td><td></td></tr> <tr> <td>9 Difference</td><td></td><td>657,989</td><td></td><td>(349,692)</td></tr> <tr> <td>10 Fund Balance - June 30, 2014</td><td></td><td>2,671,564</td><td></td><td>(1,915,099)</td></tr> <tr> <td>11</td><td></td><td></td><td></td><td></td></tr> <tr> <td>12</td><td></td><td></td><td></td><td></td></tr> <tr> <td>13</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>								DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only					(All AFR pages must be completed to generate the following calculation)					5	6	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	6	7,427,965				7 Direct Revenues					8 Direct Expenditures	6,769,976		349,692		9 Difference		657,989		(349,692)	10 Fund Balance - June 30, 2014		2,671,564		(1,915,099)	11					12					13				
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								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 appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	ACCRUAL
2. The A-133 related documents must be completed and attached.	ENTER ACCOUNTING INFO
What Basis of Accounting is used?	OK
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	Congratulations! You have a balanced AFR.
Is Budget Deficit Reduction Plan Required?	
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:R2) must = Other Uses of Funds (P8, L46:R9).	
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.	ENTRY IS REQUIRED!

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/Joint AGREEMENT
Year Ending June 30, 2014

DISTRICT/Joint AGREEMENT NAME Hope D. Wall	RCDT NUMBER 31-045-1290-61	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004207
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Jeff Craig		NAME AND ADDRESS OF AUDIT FIRM Crowe Horwath LLP One Mid America Plaza Oak Brook IL 60522-3697
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 80 South River Road Aurora 60506		E-MAIL ADDRESS christine.torres@crowehorwath.com
		NAME OF AUDIT SUPERVISOR Christine Torres
		CPA FIRM TELEPHONE NUMBER 630-574-7878
		FAX NUMBER 630-574-1608

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

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Hope D. Wall
31-045-1290-61

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 receipt/revenue and expenditure/disbursement amounts.
- 10. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including revenue and expenditure/disbursement amounts.
- 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
 - Project year runs from October 1 to September 30, so projects will cross fiscal year;
 - This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of 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.
- 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.

- 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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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	\$ 148,533
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 148,533

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES 66 148,533

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

No SEFA presented for FY14 as no separate single audit \$ 148,533

ADJUSTED SEFA FEDERAL REVENUE:	\$	148,533
DIFFERENCE:	\$	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30 2014

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during

Concurrent with the audit, the auditor may request that the auditee present this information in a separate schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2014

Note 1: Basis of Presentation⁵

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

Note 2: Subrecipients⁶

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

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):**

OTHER NON-CASH ASSISTANCE

Note 4: Other Information

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

Property

Auto

[View Details](#)

General Liability

Workers Compensation

District had Federal grants requiring matching expenditures.

(Yes/No)

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

_____ (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)?

YES NO _____

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰

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

Auditee qualified as low-risk auditee? 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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2014- None 2. THIS FINDING IS: New Repeat from Prior Year?

 Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS1. FINDING NUMBER:¹⁴2014- None

2. THIS FINDING IS:

New

Repeat from Prior year?

Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____

5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵10. Questioned Costs¹⁶11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸**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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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2014

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
None		

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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**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2014**

Corrective Action Plan

Finding No.: **2014- N/A**

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.