

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>		
School District/Joint Agreement Number: <b>24-032-0010-26</b>		<p align="center"><b><u>Filing Status:</u></b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>		Name of Auditing Firm: <b>Mack &amp; Associates, P.C.</b>		
County Name: <b>Grundy</b>				Name of Audit Manager: <b>Tawnya Mack</b>		
Name of School District/Joint Agreement: <b>Coal City Community Unit School District #1</b>				Address: <b>116 E. Washington St., Suite One</b>		
Address: <b>100 South Baima</b>				City: <b>Morris</b>	State: <b>IL</b>	Zip Code: <b>60450</b>
City: <b>Coal City</b>				Phone Number: <b>815-942-3306</b>	Fax Number: <b>815-942-9430</b>	
Email Address: <a href="mailto:jsmith@coalcityschools.org">jsmith@coalcityschools.org</a>				IL. License Number: <b>060-010554</b>	Expiration Date: <b>1/1/2014</b>	
Zip Code: <b>60416</b>				Email Address: <a href="mailto:tmack@mackcpas.com">tmack@mackcpas.com</a>		
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified    <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p>		<p align="center">ISBE Use Only</p>		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Kent Bugg</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:kbugg@ccu1.net">kbugg@ccu1.net</a>		Email Address:		Email Address:		
Telephone: <b>815-634-2287</b>	Fax Number: <b>815-634-8775</b>	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

**Submit Paper Copy of AFR with Signatures**

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

[Single Audit Act A-133](#)

**Qualifications of Auditing Firm**

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2013, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 23. Enter the date that the district used to accrue mandated categorical payments Date:
- 24. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Mack & Associates, P.C.**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2012</u>		Equalized Assessed Valuation (EAV):						848,122,680				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.019750	+	0.004209	+	0.001989	=	0.025950				0.000201	
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	26,281,281		23,563,063		2,718,218		16,870,755						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,						117,040,930					
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding: 0 0 .... 0 0 0 0 ....		511		34,725,000								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> Coal City Community Unit School District #1															
8	<b>District Code:</b> 24-032-0010-26															
9	<b>County Name:</b> Grundy															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>4</b>		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							Funds 10, 20, 40, 70 + (50 & 80 if negative)		16,870,755.00		0.642		<b>Weight</b>		0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Funds 10, 20, 40, & 70,		26,281,281.00				<b>Value</b>		1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)							Minus Funds 10 & 20		0.00						
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40		23,563,063.00		0.897		<b>Adjustment</b>		0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							Funds 10, 20, 40 & 70,		26,281,281.00				<b>Weight</b>		0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20		0.00						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)											0		<b>Value</b>		1.40
21	Possible Adjustment:															
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70		16,964,675.00		259.18		<b>Score</b>		4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360		65,452.95				<b>Weight</b>		0.10
26														<b>Value</b>		0.40
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40		0.00		100.00		<b>Score</b>		4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates		18,707,466.01				<b>Weight</b>		0.10
30														<b>Value</b>		0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H37)							Total		34,725,000.00		70.33		<b>Score</b>		3
33	Total Long-Term Debt Allowed (P3, Cell H31)									117,040,929.84				<b>Weight</b>		0.10
34														<b>Value</b>		0.30
35	<b>Total Profile Score: 3.90 *</b>															
36	<b>Estimated 2014 Financial Profile Designation: <u>RECOGNITION</u></b>															
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.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		11,832,423	1,364,238	89,181	3,140,726	196,105	539,296	627,288	579,154	210,470
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		11,832,423	1,364,238	89,181	3,140,726	196,105	539,296	627,288	579,154	210,470
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	114,157	(20,237)			962				
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		114,157	(20,237)	0	0	962	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	89,181	0	195,143	539,296	0	579,154	210,470
39	Unreserved Fund Balance	730	11,718,266	1,384,475	0	3,140,726	0	0	627,288	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		11,832,423	1,364,238	89,181	3,140,726	196,105	539,296	627,288	579,154	210,470

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

	A	B	L	M	N
1				<b>Account Groups</b>	
2	<b>ASSETS</b>	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		741,116		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>741,116</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,466,151	
17	Building & Building Improvements	230		40,008,410	
18	Site Improvements & Infrastructure	240		85,573	
19	Capitalized Equipment	250		574,932	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			89,181
22	Amount to be Provided for Payment on Long-Term Debt	350			34,635,819
23	<b>Total Capital Assets</b>			<b>46,135,066</b>	<b>34,725,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	741,116		
34	<b>Total Current Liabilities</b>		<b>741,116</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,725,000
37	<b>Total Long-Term Liabilities</b>				<b>34,725,000</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			46,135,066	
41	<b>Total Liabilities and Fund Balance</b>		<b>741,116</b>	<b>46,135,066</b>	<b>34,725,000</b>



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES</b>									
4	Local Sources	1000	17,886,477	3,331,315	2,973,966	1,566,390	695,117	5,808	7,910	7,911
5	Flow-Through Receipts/Revenues from One District to Another District	2000	15,531	0		0	0			
6	State Sources	3000	1,522,055	0	0	1,113,217	0	0	0	0
7	Federal Sources	4000	838,386	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		20,262,449	3,331,315	2,973,966	2,679,607	695,117	5,808	7,910	7,911
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	3,273,550							
10	<b>Total Receipts/Revenues</b>		23,535,999	3,331,315	2,973,966	2,679,607	695,117	5,808	7,910	7,911
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	12,624,344				222,326			
13	Support Services	2000	5,363,590	2,550,711		1,887,955	452,068	212,812		194,320
14	Community Services	3000	15,066	0		0	1,147			
15	Payments to Other Districts & Governmental Units	4000	890,432	230,965	0	0	0	0		
16	Debt Service	5000	0	0	6,974,265	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		18,893,432	2,781,676	6,974,265	1,887,955	675,541	212,812		194,320
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	3,273,550	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		22,166,982	2,781,676	6,974,265	1,887,955	675,541	212,812		194,320
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,369,017	549,639	(4,000,299)	791,652	19,576	(207,004)	7,910	(186,409)
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110			1,764,528					
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170								
32	<b>SALE OF BONDS (7200)</b>									
33	Principal on Bonds Sold	7210								
34	Premium on Bonds Sold	7220								
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990			2,300,000					
44	<b>Total Other Sources of Funds</b>		0	0	4,064,528	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>									
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							1,764,528	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990	1,500,000	800,000						
76	<b>Total Other Uses of Funds</b>		1,500,000	800,000	0	0	0	0	1,764,528	0
77	<b>Total Other Sources/Uses of Funds</b>		(1,500,000)	(800,000)	4,064,528	0	0	0	(1,764,528)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(130,983)	(250,361)	64,229	791,652	19,576	(207,004)	(1,756,618)	(186,409)
79	<b>Fund Balances - July 1, 2012</b>		11,849,249	1,634,836	24,952	2,349,074	175,567	746,300	2,383,906	765,563
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2013</b>		11,718,266	1,384,475	89,181	3,140,726	195,143	539,296	627,288	579,154

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013**

	A	B	K
1	Description	Acct #	(90) Fire Prevention & Safety
2			
3	<b>RECEIPTS/REVENUES</b>		
4	Local Sources	1000	15,823
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	<b>Total Direct Receipts/Revenues</b>		15,823
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	
10	<b>Total Receipts/Revenues</b>		15,823
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		15,823
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets <sup>6</sup>	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	<b>Total Other Sources of Funds</b>		0
45	<b>OTHER USES OF FUNDS (8000)</b>		
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013**

	A	B	K
1	Description	Acct #	(90) Fire Prevention & Safety
2			
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	<b>Total Other Uses of Funds</b>		0
77	<b>Total Other Sources/Uses of Funds</b>		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		15,823
79	<b>Fund Balances - July 1, 2012</b>		194,647
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	<b>Fund Balances - June 30, 2013</b>		210,470

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		14,803,547	3,244,455	2,973,966	1,562,497	296,677		7,910	7,911	15,823
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	280,854								
8	FICA/Medicare Only Purposes Levies	1150					341,772				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>15,084,401</b>	<b>3,244,455</b>	<b>2,973,966</b>	<b>1,562,497</b>	<b>638,449</b>	<b>0</b>	<b>7,910</b>	<b>7,911</b>	<b>15,823</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,352,950				56,668				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,352,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	22,042								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	5,540								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323	21,695								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>49,277</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				3,893					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	<b>Total Transportation Fees</b>					3,893					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	56,505					230			
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		56,505	0	0	0	0	230	0	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	500,333								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	3,934								
73	Sales to Adults	1620	12,744								
74	Other Food Service (Describe & Itemize)	1690	9,168								
75	<b>Total Food Service</b>		526,179								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	12,000								
78	Admissions - Other (Describe & Itemize)	1719	38,148								
79	Fees	1720	4,207								
80	Book Store Sales	1730	1,830								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		56,185	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	55,131								
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)	1890									
93	<b>Total Textbook Income</b>		55,131								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		14,123							
96	Contributions and Donations from Private Sources	1920	100,000								
97	Impact Fees from Municipal or County Governments	1930						5,578			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	449,369								
100	Payments of Surplus Moneys from TIF Districts	1960	8,110								
101	Drivers' Education Fees	1970	7,296								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	2,400								
107	Other Local Revenues (Describe & Itemize)	1999	138,674	72,737							
108	<b>Total Other Revenue from Local Sources</b>		705,849	86,860	0	0	0	5,578	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	17,886,477	3,331,315	2,973,966	1,566,390	695,117	5,808	7,910	7,911	15,823
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	15,531								
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	15,531	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	602,859								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		602,859	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	118,795								
125	Special Education - Extraordinary	3105	343,368								
126	Special Education - Personnel	3110	287,755								
127	Special Education - Orphanage - Individual	3120	121,928								
128	Special Education - Orphanage - Summer	3130	8,869								
129	Special Education - Summer School	3145	399								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		881,114	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		0				0				
145	State Free Lunch & Breakfast	3360	4,190								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	30,764								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				255,537					
152	Transportation - Special Education	3510				857,680					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		1,113,217	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,128								
172	<b>Total Restricted Grants-In-Aid</b>		919,196	0	0	1,113,217	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>1,522,055</b>	<b>0</b>	<b>0</b>	<b>1,113,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	239,126								
195	Special Milk Program	4215	495								
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
199	Fresh Fruits & Vegetables	4240	11,666								
200	Food Service - Other (Describe & Itemize)	4299	37,822								
201	<b>Total Food Service</b>		289,109				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	160,476								
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	<b>Total Title I</b>		160,476	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	220,546								
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	<b>Total Federal - Special Education</b>		220,546	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
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 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862	200								
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax 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									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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									
259	<b>Total Stimulus Programs</b>		200	0	0	0	0	0		0	0
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	34,994								
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	30,249								
270	Medicaid Matching Funds - Fee-for-Service Program	4992	39,985								
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	62,827								
272	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		838,386	0	0	0	0	0		0	0
273	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	838,386	0	0	0	0	0	0	0	0
274	<b>Total Direct Receipts/Revenues</b>		20,262,449	3,331,315	2,973,966	2,679,607	695,117	5,808	7,910	7,911	15,823

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

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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	7,009,344	1,901,342	122,432	199,003	12,753	75			9,244,949	9,647,536
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	1,325,208	247,513	62,638	29,209	32,081	287,730			1,984,379	1,825,000
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	147,731	7,022	5,850	18,404					179,007	240,404
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	252,209	64,942	134	18,930	1,038				337,253	367,934
13	Interscholastic Programs	1500	471,578	108,351	68,393	49,069	18,942	15,862			732,195	761,334
14	Summer School Programs	1600	26,715	5,252	3,500	17,770					53,237	56,500
15	Gifted Programs	1650	69,186	23,104		1,034					93,324	95,259
16	Driver's Education Programs	1700									0	
17	Bilingual Programs	1800									0	
18	Truant Alternative & Optional Programs	1900									0	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>9,301,971</b>	<b>2,357,526</b>	<b>262,947</b>	<b>333,419</b>	<b>64,814</b>	<b>303,667</b>	<b>0</b>	<b>0</b>	<b>12,624,344</b>	<b>12,993,967</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	207,732	46,482		2,112					256,326	270,225
36	Guidance Services	2120	221,591	62,110		1,100					284,801	292,885
37	Health Services	2130	94,062	6,872	60	4,747					105,741	112,100
38	Psychological Services	2140	97,069	30,743							127,812	135,483
39	Speech Pathology & Audiology Services	2150	134,287	22,573	214						157,074	138,067
40	Other Support Services - Pupils (Describe & Itemize)	2190	38,877		22,858	395					62,130	92,150
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>793,618</b>	<b>168,780</b>	<b>23,132</b>	<b>8,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>993,884</b>	<b>1,040,910</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	205,124	51,770	91,009	9,251	1,158	593			358,905	477,500
44	Educational Media Services	2220	311,292	66,745	455,676	38,123	104,982				976,818	1,080,259
45	Assessment & Testing	2230			7,499	22,322	6,985				36,806	73,000
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>516,416</b>	<b>118,515</b>	<b>554,184</b>	<b>69,696</b>	<b>113,125</b>	<b>593</b>	<b>0</b>	<b>0</b>	<b>1,372,529</b>	<b>1,630,759</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310		6,183	401,664	2,189	228	15,238			425,502	515,000
49	Executive Administration Services	2320	213,837	42,469	1,934	166		1,435			259,841	267,500
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>213,837</b>	<b>48,652</b>	<b>403,598</b>	<b>2,355</b>	<b>228</b>	<b>16,673</b>	<b>0</b>	<b>0</b>	<b>685,343</b>	<b>782,500</b>

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

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
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	944,229	282,017	12,127	19,872	1,456	2,153			1,261,854	1,313,700
55	Other Support Services - School Admin (Describe & Itemize)	2490			2,880						2,880	3,500
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>944,229</b>	<b>282,017</b>	<b>15,007</b>	<b>19,872</b>	<b>1,456</b>	<b>2,153</b>	<b>0</b>	<b>0</b>	<b>1,264,734</b>	<b>1,317,200</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	56,022	17,126	1,086	3,563	1,979	335			80,111	78,100
59	Fiscal Services	2520	76,925	724	4,500	5,977	5,342	1,539			95,007	110,500
60	Operation & Maintenance of Plant Services	2540				5,368					5,368	5,000
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	319,381	76,628	21,627	423,511	882	18,060			860,089	865,400
63	Internal Services	2570									0	
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>452,328</b>	<b>94,478</b>	<b>27,213</b>	<b>438,419</b>	<b>8,203</b>	<b>19,934</b>	<b>0</b>	<b>0</b>	<b>1,040,575</b>	<b>1,059,000</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630			6,525						6,525	5,000
69	Staff Services	2640									0	
70	Data Processing Services	2660									0	
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>6,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,525</b>	<b>5,000</b>
72	Other Support Services (Describe & Itemize)	2900									0	
73	<b>Total Support Services</b>	<b>2000</b>	<b>2,920,428</b>	<b>712,442</b>	<b>1,029,659</b>	<b>538,696</b>	<b>123,012</b>	<b>39,353</b>	<b>0</b>	<b>0</b>	<b>5,363,590</b>	<b>5,835,369</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>15,000</b>			<b>66</b>					<b>15,066</b>	<b>15,000</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110						20,971			20,971	10,000
78	Payments for Special Education Programs	4120						137,855			137,855	35,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>158,826</b>			<b>158,826</b>	<b>45,000</b>
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220						374,192			374,192	646,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240						357,414			357,414	410,000
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>731,606</b>			<b>731,606</b>	<b>1,056,000</b>
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

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
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			0			890,432			890,432	1,101,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
113	<b>Total Direct Disbursements/Expenditures</b>		12,237,399	3,069,968	1,292,606	872,181	187,826	1,233,452	0	0	18,893,432	19,945,336
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,369,017	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	500
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	10,000
123	Operation & Maintenance of Plant Services	2540	1,079,540	217,842	361,634	782,785	108,530	380			2,550,711	2,713,275
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	1,079,540	217,842	361,634	782,785	108,530	380	0	0	2,550,711	2,723,275
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	1,079,540	217,842	361,634	782,785	108,530	380	0	0	2,550,711	2,723,775
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140						230,965			230,965	225,000
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			230,965			230,965	225,000
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			230,965			230,965	225,000
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

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
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										50,000
149	<b>Total Direct Disbursements/Expenditures</b>		1,079,540	217,842	361,634	782,785	108,530	231,345	0	0	2,781,676	2,998,775
150	<b>Excess (Deficiency) of Receipts/Revenues/Over</b>										549,639	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	2,195,206
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	2,195,206
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						2,491,785			2,491,785	780,000
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						4,460,000			4,460,000	
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						22,480			22,480	2,500
165	<b>Total Debt Services</b>	<b>5000</b>				0		6,974,265			6,974,265	2,977,706
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>					0		6,974,265			6,974,265	2,977,706
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(4,000,299)	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	6,312	1,989	1,874,592	5,062					1,887,955	2,331,250
176	Other Support Services (Describe & Itemize)	2900									0	
177	<b>Total Support Services</b>	<b>2000</b>	<b>6,312</b>	<b>1,989</b>	<b>1,874,592</b>	<b>5,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,887,955</b>	<b>2,331,250</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>				0		0			0	0

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

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
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		6,312	1,989	1,874,592	5,062	0	0	0	0	1,887,955	2,331,250
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										791,652	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		102,561							102,561	139,100
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		94,930							94,930	60,000
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		9,976							9,976	2,400
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		3,529							3,529	3,000
216	Interscholastic Programs	1500		9,967							9,967	10,750
217	Summer School Programs	1600		421							421	
218	Gifted Programs	1650		942							942	1,500
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800									0	
221	Truants' Alternative & Optional Programs	1900									0	
222	Total Instruction	1000		222,326							222,326	216,750
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		2,961							2,961	3,000
226	Guidance Services	2120		3,078							3,078	3,000
227	Health Services	2130		17,307							17,307	17,500
228	Psychological Services	2140		1,379							1,379	1,400
229	Speech Pathology & Audiology Services	2150		2,866							2,866	2,000
230	Other Support Services - Pupils (Describe & Itemize)	2190									0	
231	Total Support Services - Pupils	2100		27,591							27,591	26,900
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		10,778							10,778	11,000
234	Educational Media Services	2220		44,818							44,818	46,500
235	Assessment & Testing	2230									0	
236	Total Support Services - Instructional Staff	2200		55,596							55,596	57,500

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

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
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310									0	
239	Executive Administration Services	2320		14,929							14,929	14,500
240	Service Area Administrative Services	2330									0	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		14,929							14,929	14,500
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		55,028							55,028	60,000
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		55,028							55,028	60,000
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		814							814	1,000
257	Fiscal Services	2520		16,776							16,776	20,500
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		226,838							226,838	225,200
260	Pupil Transportation Services	2550		92							92	
261	Food Services	2560		54,404							54,404	57,700
262	Internal Services	2570									0	
263	<b>Total Support Services - Business</b>	<b>2500</b>		298,924							298,924	304,400
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640									0	
269	Data Processing Services	2660									0	
270	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
271	Other Support Services (Describe & Itemize)	2900									0	20,000
272	<b>Total Support Services</b>	<b>2000</b>		452,068							452,068	483,300
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		1,147							1,147	
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0	0
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	



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

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
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			675,541				0			675,541	700,050
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										19,576	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530					212,812				212,812	210,000
294	Other Support Services (Describe & Itemize)	2900									0	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	212,812	0	0	0	212,812	210,000
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	212,812	0	0	0	212,812	210,000
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(207,004)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364			121,559						121,559	130,000
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			72,761						72,761	47,500
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	25,000
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transportation)	2372									0	
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	194,320	0	0	0	0	0	194,320	202,500
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

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
327	Other Interest or Short-Term Debt	5150									0	
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
330	<b>Total Disbursements/Expenditures</b>		0	0	194,320	0	0	0	0	0	194,320	202,500
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(186,409)	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530									0	
337	Operation & Maintenance of Plant Services	2540									0	
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900									0	
340	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
353	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										15,823	