Illinois State Board of Education

Changes to the FY2014 Annual Financial Report (AFR)

Presenters: Toby Turek, Christine Kolaz
Changes to the FY14 Annual Financial Report

- Corrected formulas on the audit check page
- Added Tuition Payments to Charter Schools (1115)

Continued Issues from FY13
- Removing decimals/cents
- Removing Copy and Paste
- Audit check for “On Behalf” payments
### Expenditures Function 1115 - Tuition Payments to Charter Schools

<table>
<thead>
<tr>
<th>A</th>
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<tbody>
<tr>
<td>1</td>
<td>Description</td>
<td>Func #</td>
<td>Salaries</td>
<td>Employee Benefits</td>
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<td>Supplies &amp; Materials</td>
<td>Capital Outlay</td>
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<td>Non-Capitalized Equipment</td>
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Most Common Errors

- RCDT numbers and School District Names
- Shared Services
- Embedding objects
- Itemizing errors on the audit check page
Please check the AFR cover page to make sure the RCDT number and district name is entered correctly; this is an 11-digit number.

Region #14 has not existed since FY09, please use appropriate region number (05, 06, 07).

Please use the full name of the school district. (Ex: Cook County SD 108 should be Willow Springs SD 108)
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**School District/Joint Agreement Information**

(See instructions on inside of this page.)

- **School District/Joint Agreement Number:** 14-016-1270-02
- **County Name:** Cook
- **Name of School District/Joint Agreement:** Worth School District 127
- **Address:** 11218 S Ridgeland Ave.
- **City:** Worth
- **Zip Code:** 60482

**Accounting Basis:**

- **X** CASH
- **☐** ACCRUAL

**Certified Public Accountant Information**

- **Name of Auditing Firm:**
- **Name of Audit Manager:**
- **Address:**
- **City:**
- **State:**
- **Zip Code:**
- **Phone Number:**
- **Fax Number:**
- **IL License Number:**
- **Expiration Date:**
- **Email Address:**

**Annual Financial Report**

- **Type of Auditor's Report issued:**
  - **X** Unqualified
  - **☐** Qualified
  - **☐** Adverse
  - **☐** Disclaimer

- **Reviewed by District Superintendent/Administrator:**
- **Reviewed by Township Treasurer (Cook County only):**
- **Reviewed by Regional Superintendent/Cook ISC Name (Type or Print):**

- **District Superintendent/Administrator Name (Type or Print):** Rita Wojtylewski
- **Township Treasurer Name (Type or print):** Edward Nadidy
- **Regional Superintendent/Cook ISC Name (Type or Print):** Dr. Vanessa Kinder

**Filing Status:**

- Submit electronic AFR directly to ISBE

**Click on the Link to Submit:**

Send ISBE a File

**A-133 Single Audit Status:**

1. **X** YES  **NO**
2. Are Federal expenditures greater than $500,000?
3. **X** YES  **X** NO
   - Is all A-133 Single Audit Information completed and attached?
4. **X** YES  **NO**
   - Were any financial statement or federal awards findings issued?
Shared Outsourced Services

- School Code 17-1.1 established that Local Education Agencies (LEA) include all shared and outsourced services

- This should be filled out by the school district prior to submitting the AFR to ISBE

- Please place an X in the appropriate cell; no dollar amounts
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/sfr/sfr.htm

<table>
<thead>
<tr>
<th>Service or Function (Check all that apply)</th>
<th>Prior Fiscal Year</th>
<th>Current Fiscal Year</th>
<th>Next Fiscal Year</th>
<th>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</th>
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<tbody>
<tr>
<td>Curriculum Planning</td>
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<tr>
<td>Custodial Services</td>
<td>X</td>
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<td>outsourced services: GCA Custodial Services</td>
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<tr>
<td>Educational Shared Programs</td>
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<td>Employee Benefits</td>
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<td>Energy Purchasing</td>
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<td>Food Services</td>
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<td>Grant Writing</td>
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<td>Grounds Maintenance Services</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>outsourced services: Grass cutting/snow plowing services</td>
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<td>Insurance</td>
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<td>Investment Pools</td>
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<td>Legal Services</td>
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<td>Maintenance Services</td>
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<td>Shared Personnel</td>
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<td>Special Education Cooperatives</td>
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<tr>
<td>STEM (science, technology, engineering and math) Program</td>
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<td>Supply &amp; Equipment Purchasing</td>
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<td>Technology Services</td>
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<td>Transportation</td>
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<td>Vocational Education Cooperatives</td>
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<td>All Other Joint/Cooperative Agreements</td>
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<tr>
<td>Other</td>
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</table>
Embedding PDF and Word Files (page 35)

- All supporting documentation must be embedded into the Opinion-Notes 35.
  - Embed files, not pictures or an icon of the file.
  - Please do not embed Excel files. Add them as an additional sheet and rename the tab.
  - If you **amend** the AFR at a later date, these files must be embedded in the amended file. If you want us to use the previously embedded files, you need to tell us.
Itemizing Errors from the Audit Check Page

<p>| | | | | | |</p>
<table>
<thead>
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<tr>
<td>G</td>
<td>Fire Prevention and Safety Fund</td>
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9. Audit Check - Line 73, "Error" explanation
- Long-term debt (bond principal) paid in Debt Service fund (P18, Cell H163) 202,424
- Long-term debt (bond principal) paid in Fire Prevention & Safety fund 14,247
- Bus leases (principal) paid in Transportation fund 74,863
- Contract for deed payment (principal) paid in Capital Projects fund 69,537

Total Long-Term Debt Retired (P25, Cell H49) 361,071

Auburn Community Unit School District # 10
51-084-0100-26
Issues & Reminders

- Do not delete pages
- Break Links before sending
- Do not change formatting
- Do not change tab names
Do **NOT** Delete Pages!!!
Break Links Before Sending
How To Break Links

- Go to Opinion and Notes Tab
- Click on Data
- Choose Edit Links
- Highlight Links that are used and click break links
Formatting Changes

- Use the ISBE document as presented
- Do not disable the formatting, protection, copy and paste features, or decimals
- Do not change the tab names, as these are needed to upload information onto the ISBE system
# Using Prior Year’s AFR

**Illinois School District/Joint Agreement**

**Annual Financial Report**

*June 30, 2013*

## School District/Joint Agreement Information

- **School District/Joint Agreement Number:** 44-063-0030-03
- **County Name:** McHenry
- **Name of School District/Joint Agreement:** Fox River Grove School District #3
- **Address:** 403 Orchard Street, Fox River Grove
- **City:**

## Accounting Basis:

- **CASH**
- **ACCRUAL**

## Certified Public Accountant Information

- **Name of Auditing Firm:**
- **Name of Audit Manager:**
- **Address:**
- **City:**
- **Zip Code:**
- **State:**
- **Zip Code:**
- **Phone Number:**
- **Fax Number:**
- **Email Address:**

## Annual Financial Report

- **Type of Auditor’s Report Issued:** Qualified
- **Reviewed by District Superintendent/Administrator:**
- **Reviewed by Township Treasurer (Cook County only):**

- **District Superintendent/Administrator Name (Type or Print):**
- **Township Treasurer Name (Type or Print):**
- **Regional Superintendent/Cook ISD Name (Type or Print):**

## A-133 Single Audit Status:

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

## ISBE Use Only

*This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).*
Unprotect the A-133 Federal Compliance Reports

- A-133 sheets from pages 38 through 47 have a blank password. This means you can unprotect these sheets if necessary for additional space or corrections.
  - However, these pages are formatted to ISBE’s specifications and should remain in the same basic format.
  - To unprotect select: Tools — Protection — Unprotect Sheet.
Other Issues & Reminders

- When meeting with the district to discuss the audit, please review the following estimates and compare with the prior year values.
  - Profile Score and Designation
  - Administrative Cost Percentage
  - Operating Expense Per Pupil/Per Capita Tuition Charge and 9 Month Average Daily Daily Attendance.
  - Indirect Cost Rates

- If errors are discovered, they must be resolved immediately. Bringing them to our attention in February or March is too late.
Due Dates

- AFRs are due to the Regional Office of Education (ROE)/Intermediate Service Centers (ISC) by October 15, annually.

- AFRs are due to ISBE by November 15, annually (unless an extension is granted). Since November 15th is a Saturday AFRs will be due November 14th.

- Extension of Time can be obtained by the ROE/ISC up to December 15, annually.

- ROEs must submit a copy of the Extension approval letter to ISBE by fax, email, or postal service.
To download and submit, go to:
http://www.isbe.net/sfms/afr/afr.htm

- All the information is there, including the ISBE presentations.
Questions?

School Business Services Division
Office Phone: 217/785-8779
Office Fax: 217-782-6096
School Business Email: finance@isbe.net
Christine Kolaz: ckolaz@isbe.net
Robert (Toby) Turek: rturek@isbe.net