

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA11

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, 2011

School District
 Joint Agreement

| | | | | | | |
|--|-------------|--|-------------|--|---------------------|------------------------------------|
| <u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i> | | <u>Accounting Basis:</u> | | <u>Certified Public Accountant Information</u> | | |
| School District/Joint Agreement Number: 31-045-3040-026 | | <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL | | Name of Auditing Firm: Klein, Hall & Associates, LLC | | |
| County Name: Kane | | <u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File | | Name of Audit Manager: Scott Klein | | |
| Name of School District/Joint Agreement: Geneva Community Unit School District No. 304 | | | | Address: 3973 75th Street, Suite 102 | | |
| Address: 227 N. Fourth Street | | | | City: Aurora | State: IL | Zip Code: 60504 |
| City: Geneva, IL | | | | Phone Number: 630-898-5578 | | Fax Number: 630-898-5593 |
| Email Address: doberg@geneva304.org | | | | IL License Number: 066-003910 | | Expiration Date: |
| Zip Code: 60134 | | | | Email Address: sklein@kleinhallcpa.com | | |
| <u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | | <u>A-133 Single Audit Status:</u> <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 findings issued? | | ISBE Use Only | | |
| <input 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): | | Township Treasurer Name (type or print) | | Regional Superintendent/Cook ISC Name (Type or Print): | | |
| Email Address: | | Email Address: | | Email Address: | | |
| Telephone: | Fax Number: | 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 (04/11)

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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 Accounting 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 acceptance/completion letter.

* A school district/joint agreement who engages with and auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements 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: 1/1/1991
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Revenue 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.

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 |
|--|---------|---------|--------|--------|--------|---------|
| Intergovernmental Accounts Receivable (150) | | | | | | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 252990 | 315266 | 200800 | 84844 | 188678 | 1042578 |
| Other Receivables (160) | | | | | | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | | | | | | 0 |
| Deferred Revenues & Other Current Liabilities (490) | | | | | | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | | | | | | 0 |
| Direct Receipts/Revenue | | | | | | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 1028093 | 2389723 | 801833 | 344759 | 935556 | 5499964 |
| Total | | | | | | 1042578 |

* 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 review and acceptance/completion letter.

* 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 districts/joint agreements expense.

Comments Applicable to the Auditor's Questionnaire:

Klein, Hall & Associates, LLC

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|--|---|-------------------------------------|-----------------------------|---------------|----------------------|-------------|----------------|---|------------------|---|---|---|
| 1 | FINANCIAL PROFILE INFORMATION | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | <i>Required to be completed for School Districts only.</i> | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50) | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | Tax Year 2010 | | Equalized Assessed Valuation (EAV): | | 1,413,069,345 | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | | Educational | | Operations & Maintenance | | Transportation | | Combined Total | | Working Cash | | | |
| 10 | Rate(s): | 0.032448 | + | 0.007148 | + | 0.001345 | = | 0.040940 | | 0.000488 | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | B. Results of Operations * | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | | Receipts/Revenues | | Disbursements/ Expenditures | | Excess/ (Deficiency) | | Fund Balance | | | | | |
| 16 | | 69,745,627 | | 68,495,353 | | 1,250,274 | | 42,543,122 | | | | | |
| 17 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | C. Short-Term Debt ** | | | | | | | | | | | | |
| 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 | D. Long-Term Debt | | | | | | | | | | | | |
| 29 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | <input type="checkbox"/> | a. 6.9% for elementary and high school districts, | | | | | 195,003,570 | | | | | | |
| 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:..... | | | | | 511 | 159,375,479 | | | | | |
| 38 | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | |
| 40 | E. Material Impact on Financial Position | | | | | | | | | | | | |
| 41 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. | | | | | | | | | | | | |
| 42 | Attach sheets as needed explaining each item checked. | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | |
| 44 | <input type="checkbox"/> | Pending Litigation | | | | | | | | | | | |
| 45 | <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 | <i>Comments:</i> | | | | | | | | | | | | |
| 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 | ESTIMATED FINANCIAL PROFILE SUMMARY | | | | | | | | | | | | | | | |
| 2 | (Go to the following web site for reference to the Financial Profile) | | | | | | | | | | | | | | | |
| 3 | www.isbe.net/sfms/p/profile.htm | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | |
| 7 | District Name: Geneva Community Unit School District No. 304 | | | | | | | | | | | | | | | |
| 8 | District Code: 31-045-3040-026 | | | | | | | | | | | | | | | |
| 9 | County Name: Kane | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | |
| 11 | 1. Fund Balance to Revenue Ratio: | | | | | | | | | | | | | | | |
| 12 | Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 42,543,122.00 Ratio 0.610 Score 4 | | | | | | | | | | | | | | | |
| 13 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35 | | | | | | | | | | | | | | | |
| 14 | Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 Value 1.40 | | | | | | | | | | | | | | | |
| 15 | (Excluding C56, D56, C60, D60 C64 and D64) 0.00 | | | | | | | | | | | | | | | |
| 16 | 2. Expenditures to Revenue Ratio: | | | | | | | | | | | | | | | |
| 17 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 68,495,353.00 Ratio 0.982 Score 4 | | | | | | | | | | | | | | | |
| 18 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0 | | | | | | | | | | | | | | | |
| 19 | Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 Weight 0.35 | | | | | | | | | | | | | | | |
| 20 | (Excluding C56, D56, C60, D60 C64 and D64) 0.00 | | | | | | | | | | | | | | | |
| 21 | Possible Adjustment: 0 Value 1.40 | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | |
| 23 | 3. Days Cash on Hand: | | | | | | | | | | | | | | | |
| 24 | Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 43,630,000.00 Days 229.31 Score 4 | | | | | | | | | | | | | | | |
| 25 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10 | | | | | | | | | | | | | | | |
| 26 | 190,264.87 Value 0.40 | | | | | | | | | | | | | | | |
| 27 | 4. Percent of Short-Term Borrowing Maximum Remaining: | | | | | | | | | | | | | | | |
| 28 | Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4 | | | | | | | | | | | | | | | |
| 29 | EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10 | | | | | | | | | | | | | | | |
| 30 | 49,173,400.14 Value 0.40 | | | | | | | | | | | | | | | |
| 31 | 5. Percent of Long-Term Debt Margin Remaining: | | | | | | | | | | | | | | | |
| 32 | Long-Term Debt Outstanding (P3, Cell H37) Total 159,375,479.00 Percent 18.27 Score 1 | | | | | | | | | | | | | | | |
| 33 | Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10 | | | | | | | | | | | | | | | |
| 34 | 195,003,569.61 Value 0.10 | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | |
| 41 | Total Profile Score: 3.70 * | | | | | | | | | | | | | | | |
| Estimated 2012 Financial Profile Designation: <u>RECOGNITION</u> | | | | | | | | | | | | | | | | |
| * 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, 2011

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|--------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | ASSETS | Acct. # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 20,122,152 | 6,945,528 | 2,932,524 | 2,359,384 | 1,797,228 | 0 | 14,202,936 | 30,522 | 0 |
| 5 | Investments | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Taxes Receivable | 130 | 23,328,698 | 5,139,307 | 7,536,980 | 966,818 | 1,160,173 | 0 | 0 | 0 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 1,180,233 | 0 | 0 | 516,066 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 44,631,083 | 12,084,835 | 10,469,504 | 3,842,268 | 2,957,401 | 0 | 14,202,936 | 30,522 | 0 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Other Payables | 430 | 129,089 | 130,233 | 0 | 16,625 | 0 | 0 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 4,601,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 33,173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 21,642,917 | 4,767,933 | 6,992,340 | 896,955 | 1,076,337 | 0 | 0 | 0 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Total Current Liabilities | | 26,406,254 | 4,898,166 | 6,992,340 | 913,580 | 1,076,337 | 0 | 0 | 0 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | Unreserved Fund Balance | 730 | 18,224,829 | 7,186,669 | 3,477,164 | 2,928,688 | 1,881,064 | 0 | 14,202,936 | 30,522 | 0 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 44,631,083 | 12,084,835 | 10,469,504 | 3,842,268 | 2,957,401 | 0 | 14,202,936 | 30,522 | 0 |

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2011

| | A | B | L | M | N |
|----|---|------------|-------------|-------------------------|----------------------------|
| 1 | | | | Account Groups | |
| 2 | ASSETS | Acct. # | Agency Fund | General Fixed Assets | General Long- Term Debt |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 943,164 | | |
| 5 | Investments | 120 | 0 | | |
| 6 | Taxes Receivable | | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | 0 | | |
| 10 | Inventory | 170 | 0 | | |
| 11 | Prepaid Items | 180 | 0 | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | | |
| 13 | Total Current Assets | | 943,164 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | 0 | |
| 16 | Land | 220 | | 7,023,417 | |
| 17 | Building & Building Improvements | 230 | | 173,476,431 | |
| 18 | Site Improvements & Infrastructure | 240 | | 4,018,184 | |
| 19 | Capitalized Equipment | 250 | | 16,698,391 | |
| 20 | Construction in Progress | 260 | | 0 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 3,477,164 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 155,898,315 |
| 23 | Total Capital Assets | | | 201,216,423 | 159,375,479 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 943,164 | | |
| 34 | Total Current Liabilities | | 943,164 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 159,375,479 |
| 37 | Total Long-Term Liabilities | | | | 159,375,479 |
| 38 | Reserved Fund Balance | 714 | 0 | | |
| 39 | Unreserved Fund Balance | 730 | 0 | | |
| 40 | Investment in General Fixed Assets | | | 201,216,423 | |
| 41 | Total Liabilities and Fund Balance | | 943,164 | 201,216,423 | 159,375,479 |

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, 2011

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | Local Sources | 1000 | 48,761,918 | 9,993,116 | 14,095,728 | 1,849,676 | 2,303,036 | 0 | 20,504 | 33,113 | 0 |
| 5 | Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | State Sources | 3000 | 4,586,139 | 0 | 0 | 2,311,287 | 0 | 0 | 0 | 0 | 0 |
| 7 | Federal Sources | 4000 | 2,222,987 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 55,571,044 | 9,993,116 | 14,095,728 | 4,160,963 | 2,303,036 | 0 | 20,504 | 33,113 | 0 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 7,879,750 | 0 | | 0 | | | | | |
| 10 | Total Receipts/Revenues | | 63,450,794 | 9,993,116 | 14,095,728 | 4,160,963 | 2,303,036 | 0 | 20,504 | 33,113 | 0 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 34,152,182 | | | | 698,109 | | | | |
| 13 | Support Services | 2000 | 13,541,797 | 9,851,245 | | 8,043,305 | 1,504,797 | 0 | | 776,756 | 0 |
| 14 | Community Services | 3000 | 30,150 | 0 | | 0 | 0 | | | | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 2,876,674 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 13,243,016 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 50,600,803 | 9,851,245 | 13,243,016 | 8,043,305 | 2,202,906 | 0 | | 776,756 | 0 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 7,879,750 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 58,480,553 | 9,851,245 | 13,243,016 | 8,043,305 | 2,202,906 | 0 | | 776,756 | 0 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 4,970,241 | 141,871 | 852,712 | (3,882,342) | 100,130 | 0 | 20,504 | (743,643) | 0 |
| 21 | OTHER SOURCES/USES OF FUNDS | | | | | | | | | | |
| 22 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS | | | | | | | | | | |
| 24 | Abolishment of the Working Cash Fund | 7110 | | | | | | | | | |
| 25 | Abatement of the Working Cash Fund | 7110 | 0 | | | 0 | | | | | |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 20,504 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 27 | Transfer Among Funds | 7130 | 0 | 0 | | 0 | | | | | |
| 28 | Transfer of Interest ⁶ | 7140 | 12,302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | 0 | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴ | 7160 | | 0 | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴ | 7170 | | | 0 | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 34 | Premium on Bonds Sold | 7220 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 35 | Accrued Interest on Bonds Sold | 7230 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 36 | Sale or Compensation for Fixed Assets ⁵ | 7300 | 0 | 0 | 0 | 206,739 | 0 | 0 | | 0 | 0 |
| 37 | Transfer to Debt Service to Pay Principal on Capital Leases | 7400 | | | 0 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on Capital Leases | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Other Sources of Funds | | 32,806 | 0 | 0 | 206,739 | 0 | 0 | 0 | 0 | 0 |
| 45 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund | 8110 | | | | | | 0 | | | |
| 48 | Transfer of Working Cash Fund Interest | 8120 | | | | | | 20,504 | | | |

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, 2011

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 2 | Description | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 49 | Transfer Among Funds | 8130 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest ⁶ | 8140 | 0 | 8,134 | 1,434 | 2,734 | 0 | 0 | | 0 | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | 0 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 0 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 0 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 0 | 8,134 | 1,434 | 2,734 | 0 | 0 | 20,504 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 32,806 | (8,134) | (1,434) | 204,005 | 0 | 0 | (20,504) | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 5,003,047 | 133,737 | 851,278 | (3,678,337) | 100,130 | 0 | 0 | (743,643) | 0 |
| 79 | Fund Balances - July 1, 2010 | | 13,221,782 | 7,052,932 | 2,625,886 | 6,607,025 | 1,780,934 | 0 | 14,202,936 | 774,165 | 0 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Fund Balances - June 30, 2011 | | 18,224,829 | 7,186,669 | 3,477,164 | 2,928,688 | 1,881,064 | 0 | 14,202,936 | 30,522 | 0 |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------------|--------------------------|-------------------|------------------|--|------------------|--------------|----------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 45,102,587 | 9,772,899 | 14,090,411 | 1,820,637 | 1,368,237 | 0 | 0 | 0 | 0 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 0 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 0 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 864,947 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 45,102,587 | 9,772,899 | 14,090,411 | 1,820,637 | 2,233,184 | 0 | 0 | 0 | 0 |
| 13 | PAYMENTS IN LIEU OF TAXES | | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 898,666 | 0 | 0 | 0 | 67,642 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 898,666 | 0 | 0 | 0 | 67,642 | 0 | 0 | 0 | 0 |
| 19 | TUITION | | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 8,015 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 34,875 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 42,890 | | | | | | | | |
| 41 | TRANSPORTATION FEES | | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | 21,736 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 425 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 22,161 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 18,113 | 8,134 | 2,220 | 2,734 | 2,210 | 0 | 20,504 | 98 | 0 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 18,113 | 8,134 | 2,220 | 2,734 | 2,210 | 0 | 20,504 | 98 | 0 |
| 68 | FOOD SERVICE | | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 379,764 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 1,045,506 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 5,184 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 75,358 | | | | | | | | |
| 75 | Total Food Service | | 1,505,812 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 49,989 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 79 | Fees | 1720 | 471,417 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 426,032 | 54,484 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 0 | 0 | | | | | | | |
| 82 | Total District/School Activity Income | | 947,438 | 54,484 | | | | | | | |
| 83 | TEXTBOOK INCOME | | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | 0 | | | | | | | | |
| 85 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 86 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 87 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 89 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 90 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 91 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 93 | Total Textbook Income | | 0 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | | | | | | | | | | |
| 95 | Rentals | 1910 | 0 | 59,904 | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | Services Provided Other Districts | 1940 | 0 | 0 | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | 75,754 | 0 | 0 | 0 | 0 | 0 | | 33,015 | 0 |
| 100 | Payments of Surplus Moneys from TIF Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Drivers' Education Fees | 1970 | 0 | | | | | | | | |
| 102 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | 0 | | | 0 | | | |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 | 4,071 | 0 | 0 | 0 | | 0 | | | |
| 105 | Sale of Vocational Projects | 1992 | 114,620 | | | | | | | | |
| 106 | Other Local Fees | 1993 | 51,217 | 3,124 | 3,097 | 4,144 | 0 | 0 | | 0 | 0 |
| 107 | Other Local Revenues (Describe & Itemize) | 1999 | 700 | 94,571 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | Total Other Revenue from Local Sources | | 246,412 | 157,599 | 3,097 | 4,144 | 0 | 0 | 0 | 33,015 | 0 |
| 109 | Total Receipts/Revenues from Local Sources | 1000 | 48,761,918 | 9,993,116 | 14,095,728 | 1,849,676 | 2,303,036 | 0 | 20,504 | 33,113 | 0 |
| 110 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 111 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | 0 | 0 | | | | |
| 112 | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | | 0 | 0 | | | | |
| 113 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | 0 | 0 | | | | |
| 114 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 115 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 116 | UNRESTRICTED GRANTS-IN-AID | | | | | | | | | | |
| 117 | General State Aid- Sec. 18-8.05 | 3001 | 2,317,840 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 118 | General State Aid - Hold Harmless/Supplemental | 3002 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 119 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 120 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 121 | Total Unrestricted Grants-In-Aid | | 2,317,840 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | RESTRICTED GRANTS-IN-AID | | | | | | | | | | |
| 123 | SPECIAL EDUCATION | | | | | | | | | | |
| 124 | Special Education - Private Facility Tuition | 3100 | 309,361 | | | 0 | | | | | |
| 125 | Special Education - Extraordinary | 3105 | 752,100 | | | 0 | | | | | |
| 126 | Special Education - Personnel | 3110 | 1,020,026 | 0 | | 0 | | | | | |
| 127 | Special Education - Orphanage - Individual | 3120 | 0 | | | 0 | | | | | |
| 128 | Special Education - Orphanage - Summer | 3130 | 0 | | | 0 | | | | | |
| 129 | Special Education - Summer School | 3145 | 5,163 | | | 0 | | | | | |
| 130 | Special Education - Other (Describe & Itemize) | 3199 | 0 | 0 | | 0 | | | | | |
| 131 | Total Special Education | | 2,086,650 | 0 | | 0 | | | | | |
| 132 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 133 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 134 | CTE - Secondary Program Improvement (CTEI) | 3220 | 35,115 | 0 | | | | | | | |
| 135 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 136 | CTE - Agriculture Education | 3235 | 0 | 0 | | | 0 | | | | |
| 137 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 138 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 140 | Total Career and Technical Education | | 35,115 | 0 | | | 0 | | | | |
| 141 | BILINGUAL EDUCATION | | | | | | | | | | |
| 142 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 17,951 | | | | 0 | | | | |
| 143 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | 0 | | | | |
| 144 | Total Bilingual Ed | | 17,951 | | | | 0 | | | | |
| 145 | State Free Lunch & Breakfast | 3360 | 4,489 | | | | | | | | |
| 146 | School Breakfast Initiative | 3365 | 0 | 0 | | | 0 | | | | |
| 147 | Driver Education | 3370 | 20,598 | 0 | | | | | | | |
| 148 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 | TRANSPORTATION | | | | | | | | | | |
| 151 | Transportation - Regular/Vocational | 3500 | 0 | 0 | | 1,508,770 | 0 | | | | |
| 152 | Transportation - Special Education | 3510 | 0 | 0 | | 802,517 | 0 | | | | |
| 153 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 154 | Total Transportation | | 0 | 0 | | 2,311,287 | 0 | | | | |
| 155 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 156 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 157 | Truant Alternative/Optional Education | 3695 | 0 | | | 0 | 0 | | | | |
| 158 | Early Childhood - Block Grant | 3705 | 0 | 0 | | 0 | 0 | | | | |
| 159 | Reading Improvement Block Grant | 3715 | 54,369 | | | 0 | 0 | | | | |
| 160 | Reading Improvement Block Grant - Reading Recovery | 3720 | 0 | | | 0 | 0 | | | | |
| 161 | Continued Reading Improvement Block Grant | 3725 | 0 | | | 0 | 0 | | | | |
| 162 | Continued Reading Improvement Block Grant (2% Set Aside) | 3726 | 0 | | | 0 | 0 | | | | |
| 163 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | 25,491 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | Technology - Learning Technology Centers | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 167 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | 0 | | | | | | | 0 |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 23,636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Restricted Grants-In-Aid | | 2,268,299 | 0 | 0 | 2,311,287 | 0 | 0 | 0 | 0 | 0 |
| 173 | Total Receipts from State Sources | 3000 | 4,586,139 | 0 | 0 | 2,311,287 | 0 | 0 | 0 | 0 | 0 |
| 174 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 175 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT | | | | | | | | | | |
| 180 | Head Start | 4045 | 0 | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 182 | MAGNET | 4060 | 0 | 0 | | 0 | 0 | 0 | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 80,000 | 0 | | 0 | 0 | 0 | | | 0 |
| 184 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 80,000 | 0 | | 0 | 0 | 0 | | | 0 |
| 185 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE | | | | | | | | | | |
| 186 | TITLE V | | | | | | | | | | |
| 187 | Title V - Innovation and Flexibility Formula | 4100 | 0 | 0 | | 0 | 0 | | | | |
| 188 | Title V - District Projects | 4105 | 0 | 0 | | 0 | 0 | | | | |
| 189 | Title V - Rural & Low Income Schools | 4107 | 0 | 0 | | 0 | 0 | | | | |
| 190 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | 0 | 0 | | | | |
| 191 | Total Title V | | 0 | 0 | | 0 | 0 | | | | |
| 192 | FOOD SERVICE | | | | | | | | | | |
| 193 | Breakfast Start-Up | 4200 | 0 | | | | 0 | | | | |
| 194 | National School Lunch Program | 4210 | 0 | | | | 0 | | | | |
| 195 | Special Milk Program | 4215 | 53,694 | | | | 0 | | | | |
| 196 | School Breakfast Program | 4220 | 0 | | | | 0 | | | | |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 |
| 197 | Summer Food Service Admin/Program | 4225 | 0 | | | | 0 | | | | |
| 198 | Child & Adult Care Food Program | 4226 | 0 | | | | 0 | | | | |
| 199 | Fresh Fruits & Vegetables | 4240 | 0 | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | 0 | | | | 0 | | | | |
| 201 | Total Food Service | | 53,694 | | | | 0 | | | | |
| 202 | TITLE I | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 0 | 0 | | 0 | 0 | | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | 0 | 0 | | | | |
| 205 | Title I - Comprehensive School Reform | 4332 | 0 | 0 | | 0 | 0 | | | | |
| 206 | Title I - Reading First | 4334 | 0 | 0 | | 0 | 0 | | | | |
| 207 | Title I - Even Start | 4335 | 0 | 0 | | 0 | 0 | | | | |
| 208 | Title I - Reading First SEA Funds | 4337 | 0 | 0 | | 0 | 0 | | | | |
| 209 | Title I - Migrant Education | 4340 | 0 | 0 | | 0 | 0 | | | | |
| 210 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | 0 | 0 | | | | |
| 211 | Total Title I | | 0 | 0 | | 0 | 0 | | | | |
| 212 | TITLE IV | | | | | | | | | | |
| 213 | Title IV - Safe & Drug Free Schools - Formula | 4400 | 0 | 0 | | 0 | 0 | | | | |
| 214 | Title IV - 21st Century | 4421 | 0 | 0 | | 0 | 0 | | | | |
| 215 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | 0 | 0 | | | | |
| 216 | Total Title IV | | 0 | 0 | | 0 | 0 | | | | |
| 217 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 218 | Fed - Spec Education - Preschool Flow-Through | 4600 | 18,790 | 0 | | 0 | 0 | | | | |
| 219 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | 0 | 0 | | | | |
| 220 | Fed - Spec Education - IDEA - Flow Through/Low Incidence | 4620 | 957,102 | 0 | | 0 | 0 | | | | |
| 221 | Fed - Spec Education - IDEA - Room & Board | 4625 | 68,060 | 0 | | 0 | 0 | | | | |
| 222 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | 0 | 0 | | | | |
| 223 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | 0 | 0 | | | | |
| 224 | Total Federal - Special Education | | 1,043,952 | 0 | | 0 | 0 | | | | |
| 225 | CTE - PERKINS | | | | | | | | | | |
| 226 | CTE - Perkins - Title III E - Tech Prep | 4770 | 27,861 | 0 | | | 0 | | | | |
| 227 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | 0 | | | | |
| 228 | Total CTE - Perkins | | 27,861 | 0 | | | 0 | | | | |
| 229 | Federal - Adult Education | 4810 | 0 | 0 | | | 0 | | | | |
| 230 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 232 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - IDEA - Part B - Preschool | 4856 | 13,381 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 237 | ARRA - IDEA - Part B - Flow-Through | 4857 | 623,810 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 238 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | ARRA - Title IID - Technology-Competitive | 4861 | 205,012 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 241 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 242 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 |
| 249 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 257 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 258 | Other ARRA Funds XI | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 259 | Total Stimulus Programs | | 842,203 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 260 | Advanced Placement Fee/International Baccalaureate | 4904 | 0 | 0 | | | 0 | | | | |
| 261 | Emergency Immigrant Assistance | 4905 | (1,453) | | | 0 | 0 | | | | |
| 262 | Title III - English Language Acquisition | 4909 | 11,625 | | | 0 | 0 | | | | |
| 263 | Learn & Serve America | 4910 | 0 | | | 0 | 0 | | | | |
| 264 | McKinney Education for Homeless Children | 4920 | 0 | 0 | | 0 | 0 | | | | |
| 265 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | 0 | 0 | | | | |
| 266 | Title II - Teacher Quality | 4932 | 82,985 | 0 | | 0 | 0 | | | | |
| 267 | Federal Charter Schools | 4960 | 0 | 0 | | 0 | 0 | | | | |
| 268 | Medicaid Matching Funds - Administrative Outreach | 4991 | 70,348 | 0 | | 0 | 0 | | | | |
| 269 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 11,772 | 0 | | 0 | 0 | | | | |
| | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | | | | | | | | | |
| 270 | | | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 271 | Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State | | 2,142,987 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 272 | Total Receipts/Revenues from Federal Sources | 4000 | 2,222,987 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Total Direct Receipts/Revenues | | 55,571,044 | 9,993,116 | 14,095,728 | 4,160,963 | 2,303,036 | 0 | 20,504 | 33,113 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|-------------|-------------------|-------------------|--------------------|----------------------|----------------|------------------|---------------------------|----------------------|-------------------|-------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 22,118,037 | 2,637,050 | 28,376 | 422,194 | 0 | 4,045 | 28,170 | 0 | 25,237,872 | 25,262,218 |
| 6 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Special Education Programs (Functions 1200-1220) | 1200 | 4,504,138 | 609,952 | 4,069 | 189,037 | 0 | 0 | 38,087 | 0 | 5,345,283 | 6,462,452 |
| 8 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Remedial and Supplemental Programs K-12 | 1250 | 243,806 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 243,806 | 432,822 |
| 10 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | CTE Programs | 1400 | 304,014 | 34,399 | 8,928 | 11,915 | 11,150 | 0 | 0 | 0 | 370,406 | 358,511 |
| 13 | Interscholastic Programs | 1500 | 796,576 | 28,612 | 127,829 | 18,613 | 0 | 25,316 | 14,142 | 0 | 1,011,088 | 1,129,353 |
| 14 | Summer School Programs | 1600 | 31,575 | 392 | 0 | 32 | 0 | 0 | 0 | 0 | 31,999 | 32,299 |
| 15 | Gifted Programs | 1650 | 477,490 | 57,896 | 75 | 3,714 | 0 | 0 | 0 | 0 | 539,175 | 548,433 |
| 16 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Bilingual Programs | 1800 | 228,697 | 35,605 | 0 | 11,246 | 0 | 0 | 0 | 0 | 275,548 | 288,426 |
| 18 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Pre-K Programs - Private Tuition | 1910 | | | | | | 0 | | | 0 | 0 |
| 20 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | 0 | | | 0 | 0 |
| 21 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | 1,097,005 | | | 1,097,005 | 1,000,000 |
| 22 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 23 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 25 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 26 | CTE Programs - Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 27 | Interscholastic Programs - Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 28 | Summer School Programs - Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 29 | Gifted Programs - Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 30 | Bilingual Programs - Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 31 | Truants Alternative/Optional Ed Progrms - Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 32 | Total Instruction ¹⁰ | 1000 | 28,704,333 | 3,403,906 | 169,277 | 656,751 | 11,150 | 1,126,366 | 80,399 | 0 | 34,152,182 | 35,514,514 |
| 33 | SUPPORT SERVICES (ED) | | | | | | | | | | | |
| 34 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 35 | Attendance & Social Work Services | 2110 | 557,762 | 92,033 | 0 | 1,463 | 0 | 0 | 0 | 0 | 651,258 | 708,776 |
| 36 | Guidance Services | 2120 | 698,966 | 101,262 | 0 | 5,949 | 0 | 0 | 0 | 0 | 806,177 | 838,651 |
| 37 | Health Services | 2130 | 484,915 | 54,776 | 3,970 | 11,620 | 0 | 0 | 0 | 0 | 555,281 | 539,858 |
| 38 | Psychological Services | 2140 | 552,646 | 65,389 | 98,920 | 5,562 | 0 | 903 | 0 | 0 | 723,420 | 768,176 |
| 39 | Speech Pathology & Audiology Services | 2150 | 814,515 | 91,436 | 1,548 | 2,979 | 1,207 | 0 | 0 | 0 | 911,685 | 881,874 |
| 40 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | Total Support Services - Pupils | 2100 | 3,108,804 | 404,896 | 104,438 | 27,573 | 1,207 | 903 | 0 | 0 | 3,647,821 | 3,737,335 |
| 42 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 43 | Improvement of Instruction Services | 2210 | 375,848 | 47,053 | 91,319 | 151,935 | 0 | 887 | 0 | 0 | 667,042 | 938,324 |
| 44 | Educational Media Services | 2220 | 1,174,689 | 95,463 | 3,316 | 59,489 | 0 | 0 | 0 | 0 | 1,332,957 | 1,419,006 |
| 45 | Assessment & Testing | 2230 | 0 | 0 | 57,493 | 2,991 | 0 | 0 | 0 | 0 | 60,484 | 120,000 |
| 46 | Total Support Services - Instructional Staff | 2200 | 1,550,537 | 142,516 | 152,128 | 214,415 | 0 | 887 | 0 | 0 | 2,060,483 | 2,477,330 |
| 47 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 48 | Board of Education Services | 2310 | 0 | 395,147 | 210,410 | 149 | 0 | 16,734 | 0 | 0 | 622,440 | 701,505 |
| 49 | Executive Administration Services | 2320 | 252,916 | 29,047 | 16,571 | 831 | 0 | 27,551 | 0 | 0 | 326,916 | 330,319 |
| 50 | Special Area Administration Services | 2330 | 293,938 | 37,616 | 572 | 3,710 | 0 | 0 | 2,095 | 0 | 337,931 | 358,100 |
| 51 | Tort Immunity Services | 2360 - 2370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | Total Support Services - General Administration | 2300 | 546,854 | 461,810 | 227,553 | 4,690 | 0 | 44,285 | 2,095 | 0 | 1,287,287 | 1,389,924 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|-------------|------------------|-------------------|--------------------|----------------------|----------------|------------------|---------------------------|----------------------|-------------------|-------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 53 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 54 | Office of the Principal Services | 2410 | 2,642,526 | 475,828 | 134,888 | 90,965 | 0 | 7,430 | 69 | 0 | 3,351,706 | 3,503,478 |
| 55 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | Total Support Services - School Administration | 2400 | 2,642,526 | 475,828 | 134,888 | 90,965 | 0 | 7,430 | 69 | 0 | 3,351,706 | 3,503,478 |
| 57 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 58 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | Fiscal Services | 2520 | 285,241 | 65,778 | 20,275 | 13,513 | 0 | 100,560 | 0 | 0 | 485,367 | 607,167 |
| 60 | Operation & Maintenance of Plant Services | 2540 | 43,750 | 3,499 | 25,306 | 2,355 | 31,583 | 0 | 0 | 0 | 106,493 | 25,219 |
| 61 | Pupil Transportation Services | 2550 | 0 | 0 | 2,454 | 0 | 141,000 | 0 | 0 | 0 | 143,454 | 0 |
| 62 | Food Services | 2560 | 18,736 | 4,810 | 1,545,698 | (414) | 0 | 0 | 0 | 0 | 1,568,830 | 1,689,865 |
| 63 | Internal Services | 2570 | 37,252 | 6,462 | 0 | 0 | 0 | 0 | 0 | 0 | 43,714 | 42,867 |
| 64 | Total Support Services - Business | 2500 | 384,979 | 80,549 | 1,593,733 | 15,454 | 172,583 | 100,560 | 0 | 0 | 2,347,858 | 2,365,118 |
| 65 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 66 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Planning, Research, Development, & Evaluation Services | 2620 | 14,815 | 2,671 | 7,486 | 0 | 0 | 0 | 0 | 0 | 24,972 | 88,217 |
| 68 | Information Services | 2630 | 29,897 | 0 | 12,365 | 0 | 0 | 924 | 0 | 0 | 43,186 | 78,350 |
| 69 | Staff Services | 2640 | 266,962 | 41,953 | 27,757 | 171 | 194 | 2,901 | 395 | 0 | 340,333 | 375,903 |
| 70 | Data Processing Services | 2660 | 193,672 | 43,357 | 134,692 | 36,699 | 0 | 2,135 | 10,292 | 0 | 420,847 | 380,224 |
| 71 | Total Support Services - Central | 2600 | 505,346 | 87,981 | 182,300 | 36,870 | 194 | 5,960 | 10,687 | 0 | 829,338 | 922,694 |
| 72 | Other Support Services (Describe & Itemize) | 2900 | 17,265 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 17,304 | 17,045 |
| 73 | Total Support Services | 2000 | 8,756,311 | 1,653,619 | 2,395,040 | 389,967 | 173,984 | 160,025 | 12,851 | 0 | 13,541,797 | 14,412,924 |
| 74 | COMMUNITY SERVICES (ED) | 3000 | 750 | 0 | 24,936 | 4,464 | 0 | 0 | 0 | 0 | 30,150 | 7,834 |
| 75 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | | | | | | | | | | | |
| 76 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 77 | Payments for Regular Programs | 4110 | | | 0 | | | 229 | | | 229 | 0 |
| 78 | Payments for Special Education Programs | 4120 | | | 146,392 | | | 2,436,496 | | | 2,582,888 | 2,668,200 |
| 79 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 80 | Payments for CTE Programs | 4140 | | | 0 | | | 293,557 | | | 293,557 | 200,800 |
| 81 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 82 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 83 | Total Payments to Dist & Other Govt Units (In-State) | 4100 | | | 146,392 | | | 2,730,282 | | | 2,876,674 | 2,869,000 |
| 84 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 85 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | 0 |
| 86 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 87 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 88 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 89 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 90 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | 0 |
| 91 | Total Payments to Other District & Govt Units -Tuition (In State) | 4200 | | | | | | 0 | | | 0 | 0 |
| 92 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 93 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 94 | Payments for Adult/Continuing Ed Programs - Transfers | 4330 | | | | | | 0 | | | 0 | 0 |

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|------------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 95 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 96 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 97 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 98 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 99 | Total Payments to Other District & Govt Units - Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 100 | Payments to Other Dist & Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 101 | Total Payments to Other District & Govt Units | 4000 | | | 146,392 | | | 2,730,282 | | | 2,876,674 | 2,869,000 |
| 102 | DEBT SERVICES (ED) | | | | | | | | | | | |
| 103 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 104 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 105 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 106 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 107 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 108 | Other Interest on Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 109 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 110 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 0 | | | 0 | 0 |
| 111 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 112 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 150,000 |
| 113 | Total Direct Disbursements/Expenditures | | 37,461,394 | 5,057,525 | 2,735,645 | 1,051,182 | 185,134 | 4,016,673 | 93,250 | 0 | 50,600,803 | 52,954,272 |
| 114 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 4,970,241 | |
| 115 | | | | | | | | | | | | |
| 116 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 117 | SUPPORT SERVICES (O&M) | | | | | | | | | | | |
| 118 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 119 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 121 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | Operation & Maintenance of Plant Services | 2540 | 3,874,375 | 694,201 | 1,825,244 | 2,596,891 | 625,131 | 350 | 235,053 | 0 | 9,851,245 | 9,656,748 |
| 124 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Food Services | 2560 | | | | | 0 | | 0 | | 0 | 0 |
| 126 | Total Support Services - Business | 2500 | 3,874,375 | 694,201 | 1,825,244 | 2,596,891 | 625,131 | 350 | 235,053 | 0 | 9,851,245 | 9,656,748 |
| 127 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Total Support Services | 2000 | 3,874,375 | 694,201 | 1,825,244 | 2,596,891 | 625,131 | 350 | 235,053 | 0 | 9,851,245 | 9,656,748 |
| 129 | COMMUNITY SERVICES (O&M) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | | | | | | | | | | | |
| 131 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 132 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 133 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 134 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 135 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 136 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | 0 | | | 0 | 0 |
| 137 | Total Payments to Other Dist & Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 139 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 140 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 141 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|------------------|-------------------|--------------------|----------------------|------------------|---------------|---------------------------|----------------------|------------------|------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 142 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 143 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 144 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 145 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 146 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 147 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 148 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 74,240 |
| 149 | Total Direct Disbursements/Expenditures | | 3,874,375 | 694,201 | 1,825,244 | 2,596,891 | 625,131 | 350 | 235,053 | 0 | 9,851,245 | 9,730,988 |
| 150 | Excess (Deficiency) of Receipts/Revenues/Over | | | | | | | | | | 141,871 | |
| 151 | | | | | | | | | | | | |
| 152 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 153 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | 0 | | | 0 | 0 |
| 154 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 155 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 156 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 157 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 158 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 159 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 160 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 161 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 162 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 10,181,515 | | | 10,181,515 | 10,181,515 |
| 163 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 3,059,223 | | | 3,059,223 | 3,060,000 |
| 164 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 0 | | | 2,278 | | | 2,278 | 2,000 |
| 165 | Total Debt Services | 5000 | | | 0 | | | 13,243,016 | | | 13,243,016 | 13,243,515 |
| 166 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | 0 |
| 167 | Total Disbursements/ Expenditures | | | | 0 | | | 13,243,016 | | | 13,243,016 | 13,243,515 |
| 168 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 852,712 | |
| 169 | | | | | | | | | | | | |
| 170 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 171 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 172 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 173 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 175 | Pupil Transportation Services | 2550 | 1,845,884 | 51,635 | 1,133,626 | 294,087 | 4,717,658 | 415 | 0 | 0 | 8,043,305 | 7,903,573 |
| 176 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Total Support Services | 2000 | 1,845,884 | 51,635 | 1,133,626 | 294,087 | 4,717,658 | 415 | 0 | 0 | 8,043,305 | 7,903,573 |
| 178 | COMMUNITY SERVICES (TR) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | | | | | | | | | | | |
| 180 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 181 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 182 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 183 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 184 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 185 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 186 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 187 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|-----------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 188 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | 0 | | | 0 | | | 0 | 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 | | | 0 | 0 |
| 193 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 194 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 195 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 196 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 197 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 198 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 199 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 0 | | | 0 | 0 |
| 200 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 201 | Total Debt Services | | | | | | | 0 | | | 0 | 0 |
| 202 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 203 | Total Disbursements/ Expenditures | | 1,845,884 | 51,635 | 1,133,626 | 294,087 | 4,717,658 | 415 | 0 | 0 | 8,043,305 | 7,903,573 |
| 204 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (3,882,342) | |
| 205 | | | | | | | | | | | | |
| 206 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 207 | INSTRUCTION (MR/SS) | | | | | | | | | | | |
| 208 | Regular Programs | 1100 | | 342,974 | | | | | | | 342,974 | 221,857 |
| 209 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 119,738 |
| 210 | Special Education Programs (Functions 1200-1220) | 1200 | | 271,831 | | | | | | | 271,831 | 240,738 |
| 211 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | 0 |
| 212 | Remedial and Supplemental Programs - K-12 | 1250 | | 34,803 | | | | | | | 34,803 | 40,431 |
| 213 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 214 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 215 | CTE Programs | 1400 | | 2,763 | | | | | | | 2,763 | 3,605 |
| 216 | Interscholastic Programs | 1500 | | 34,134 | | | | | | | 34,134 | 31,724 |
| 217 | Summer School Programs | 1600 | | 456 | | | | | | | 456 | 386 |
| 218 | Gifted Programs | 1650 | | 6,817 | | | | | | | 6,817 | 10,094 |
| 219 | Driver's Education Programs | 1700 | | 0 | | | | | | | 0 | 0 |
| 220 | Bilingual Programs | 1800 | | 4,331 | | | | | | | 4,331 | 3,092 |
| 221 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | 0 |
| 222 | Total Instruction | 1000 | | 698,109 | | | | | | | 698,109 | 671,665 |
| 223 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 224 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 225 | Attendance & Social Work Services | 2110 | | 7,468 | | | | | | | 7,468 | 11,332 |
| 226 | Guidance Services | 2120 | | 22,093 | | | | | | | 22,093 | 23,870 |
| 227 | Health Services | 2130 | | 48,376 | | | | | | | 48,376 | 53,966 |
| 228 | Psychological Services | 2140 | | 7,829 | | | | | | | 7,829 | 10,718 |
| 229 | Speech Pathology & Audiology Services | 2150 | | 11,483 | | | | | | | 11,483 | 14,302 |
| 230 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | 0 |
| 231 | Total Support Services - Pupils | 2100 | | 97,249 | | | | | | | 97,249 | 114,188 |
| 232 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 233 | Improvement of Instruction Services | 2210 | | 19,348 | | | | | | | 19,348 | 15,115 |
| 234 | Educational Media Services | 2220 | | 53,851 | | | | | | | 53,851 | 78,620 |
| 235 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | 0 |
| 236 | Total Support Services - Instructional Staff | 2200 | | 73,199 | | | | | | | 73,199 | 93,735 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 238 | Board of Education Services | 2310 | | 90 | | | | | | | 90 | 103 |
| 239 | Executive Administration Services | 2320 | | 18,262 | | | | | | | 18,262 | 18,231 |
| 240 | Service Area Administrative Services | 2330 | | 17,916 | | | | | | | 17,916 | 17,922 |
| 241 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | 0 |
| 242 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | | 0 | | | | | | | 0 | 0 |
| 243 | Unemployment Insurance Payments | 2363 | | 0 | | | | | | | 0 | 0 |
| 244 | Insurance Payments (Regular or Self-Insurance) | 2364 | | 0 | | | | | | | 0 | 0 |
| 245 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | 0 |
| 246 | Judgment and Settlements | 2366 | | 0 | | | | | | | 0 | 0 |
| 247 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | 0 | | | | | | | 0 | 0 |
| 248 | Reciprocal Insurance Payments | 2368 | | 0 | | | | | | | 0 | 0 |
| 249 | Legal Services | 2369 | | 0 | | | | | | | 0 | 0 |
| 250 | Total Support Services - General Administration | 2300 | | 36,268 | | | | | | | 36,268 | 36,256 |
| 251 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 252 | Office of the Principal Services | 2410 | | 185,142 | | | | | | | 185,142 | 207,383 |
| 253 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | 0 |
| 254 | Total Support Services - School Administration | 2400 | | 185,142 | | | | | | | 185,142 | 207,383 |
| 255 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 256 | Direction of Business Support Services | 2510 | | 0 | | | | | | | 0 | 0 |
| 257 | Fiscal Services | 2520 | | 41,048 | | | | | | | 41,048 | 45,407 |
| 258 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | 0 |
| 259 | Operation & Maintenance of Plant Services | 2540 | | 645,606 | | | | | | | 645,606 | 627,687 |
| 260 | Pupil Transportation Services | 2550 | | 321,768 | | | | | | | 321,768 | 327,128 |
| 261 | Food Services | 2560 | | 3,223 | | | | | | | 3,223 | 3,399 |
| 262 | Internal Services | 2570 | | 6,413 | | | | | | | 6,413 | 6,412 |
| 263 | Total Support Services - Business | 2500 | | 1,018,058 | | | | | | | 1,018,058 | 1,010,033 |
| 264 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 265 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | 0 |
| 266 | Planning, Research, Development, & Evaluation Services | 2620 | | 2,696 | | | | | | | 2,696 | 0 |
| 267 | Information Services | 2630 | | 5,486 | | | | | | | 5,486 | 11,253 |
| 268 | Staff Services | 2640 | | 22,845 | | | | | | | 22,845 | 27,810 |
| 269 | Data Processing Services | 2660 | | 59,974 | | | | | | | 59,974 | 51,346 |
| 270 | Total Support Services - Central | 2600 | | 91,001 | | | | | | | 91,001 | 90,409 |
| 271 | Other Support Services (Describe & Itemize) | 2900 | | 3,880 | | | | | | | 3,880 | 3,142 |
| 272 | Total Support Services | 2000 | | 1,504,797 | | | | | | | 1,504,797 | 1,555,146 |
| 273 | COMMUNITY SERVICES (MR/SS) | 3000 | | 0 | | | | | | | 0 | 0 |
| 274 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | | | | | | | | | | | |
| 275 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | 0 |
| 276 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | 0 |
| 277 | Total Payments to Other Dist & Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 278 | DEBT SERVICES (MR/SS) | | | | | | | | | | | |
| 279 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 280 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 281 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 282 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description | Func# | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 283 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 284 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 285 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 286 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | 0 |
| 287 | Total Disbursements/Expenditures | | | 2,202,906 | | | | 0 | | | 2,202,906 | 2,226,811 |
| 288 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 100,130 | |
| 289 | | | | | | | | | | | | |
| 290 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 291 | SUPPORT SERVICES (CP) | | | | | | | | | | | |
| 292 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 293 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 294 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | | | | | | | | | | | |
| 297 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 298 | Payments to Other Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 299 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 300 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 301 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 302 | Total Payments to Other Dist & Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 303 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | 0 |
| 304 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 306 | | | | | | | | | | | | |
| 307 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 308 | | | | | | | | | | | | |
| 309 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 310 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 311 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | 0 | 0 | 498,236 | 0 | 0 | 0 | 0 | 0 | 498,236 | 498,236 |
| 313 | Unemployment Insurance Payments | 2363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 314 | Insurance Payments (Regular or Self-Insurance) | 2364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | Risk Management and Claims Services Payments | 2365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 | Judgment and Settlements | 2366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Reciprocal Insurance Payments | 2368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Legal Services | 2369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,230 |
| 320 | Property Insurance (Buildings & Grounds) | 2371 | 0 | 0 | 278,520 | 0 | 0 | 0 | 0 | 0 | 278,520 | 266,609 |
| 321 | Vehicle Insurance (Transportation) | 2372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | Total Support Services - General Administration | 2000 | 0 | 0 | 776,756 | 0 | 0 | 0 | 0 | 0 | 776,756 | 774,075 |
| 323 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 324 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 325 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 326 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

| 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 | | | 0 | 0 |
| 328 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | 0 | | | 0 | 0 |
| 329 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | 0 |
| 330 | Total Disbursements/Expenditures | | 0 | 0 | 776,756 | 0 | 0 | 0 | 0 | 0 | 776,756 | 774,075 |
| 331 | Excess (Deficiency) of Receipts/Revenues Over | | | | | | | | | | (743,643) | |
| 332 | | | | | | | | | | | | |
| 333 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 334 | SUPPORT SERVICES (FP&S) | | | | | | | | | | | |
| 335 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 336 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 338 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 341 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | | | | | | | | | | | |
| 342 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 343 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 344 | DEBT SERVICES (FP&S) | | | | | | | | | | | |
| 345 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 346 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 347 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 348 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 349 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 350 | Debt Service - Payments of Principal on Long-Term Debt <small>15 (Lease/Purchase Principal Retired)</small> | 5300 | | | | | | 0 | | | 0 | 0 |
| 351 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 352 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | 0 |
| 353 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|---------------|----------------------|---------------------|--------------------------|---------------------------|---------------------------------|-----------------------|--------------|----------------------------------|-----------------------------|---------------------------|
| 1 | District's Accounting Basis is ACCRUAL | | ---RECEIPTS--- | ---DISBURSEMENTS--- | | | | | | | | |
| 2 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 3 | ARRA Revenue Source Code | Acct # | ARRA Receipts | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 4 | Beginning Balance July 1, 2010 | | 240 | | | | | | | | | |
| 5 | ARRA - General State Aid | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 6 | ARRA - Title I Low Income | 4851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 7 | ARRA - Title I Neglected - Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 8 | ARRA - Title I Delinquent - Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 9 | ARRA - Title I School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 10 | ARRA - Title I School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 11 | ARRA - IDEA Part B Preschool | 4856 | 13,381 | 0 | 0 | 4,761 | 8,620 | 0 | 0 | 0 | | 13,381 |
| 12 | ARRA - IDEA Part B Flow Through | 4857 | 623,810 | 171,995 | 31,318 | 15,092 | 225,110 | 142,208 | 0 | 38,087 | | 623,810 |
| 13 | ARRA - Title II D Technology Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 14 | ARRA - Title II D Technology Competitive | 4861 | 205,012 | 46,669 | 5,116 | 31,811 | 0 | 31,583 | 0 | 0 | | 115,179 |
| 15 | ARRA - McKenney - Vento Homeless Education | 4862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 16 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 17 | Impact Aid Construction Formula | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 18 | Impact Aid Construction Competitive | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 19 | QZAB Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 20 | QSCB Tax Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 21 | Build America Bonds Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 22 | Build America Bonds Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 23 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 24 | ARRA - Other II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 25 | ARRA - Other III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 26 | ARRA - Other IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 27 | ARRA - Other V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 28 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 29 | ARRA - Other VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 30 | ARRA - Other VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 31 | ARRA - Other IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 32 | ARRA - Other X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 33 | ARRA - Other XI | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 34 | Total ARRA Programs | | 842,203 | 218,664 | 36,434 | 51,664 | 233,730 | 173,791 | 0 | 38,087 | | 752,370 |
| 35 | Ending Balance June 30, 2011 | | 90,073 | | | | | | | | | |
| 36 | <p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23) used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> | | | | | | | | | | | |
| 37 | <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p> | | | | | | | | | | | |
| 38 | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> | | | | | | | | | | | |
| 39 | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |
| 50 | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | |

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description | Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) * | Taxes Received (from the 2010 Levy) | Taxes Received (from 2009 & Prior Levies) | Total Estimated Taxes (from the 2010 Levy) | Estimated Taxes Due (from the 2010 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | Educational | 48,030,931 | 22,391,085 | 25,639,846 | 45,719,783 | 23,328,698 |
| 5 | Operations & Maintenance | 10,382,384 | 4,932,715 | 5,449,669 | 10,072,022 | 5,139,307 |
| 6 | Debt Services ** | 14,930,719 | 7,234,083 | 7,696,636 | 14,771,063 | 7,536,980 |
| 7 | Transportation | 1,931,457 | 927,940 | 1,003,517 | 1,894,758 | 966,818 |
| 8 | Municipal Retirement | 1,446,542 | 605,610 | 840,932 | 1,236,570 | 630,960 |
| 9 | Capital Improvements | 0 | 0 | 0 | 0 | 0 |
| 10 | Working Cash | 0 | 0 | 0 | 0 | 0 |
| 11 | Tort Immunity | 0 | 0 | 0 | 0 | 0 |
| 12 | Fire Prevention & Safety | 0 | 0 | 0 | 0 | 0 |
| 13 | Leasing Levy | 0 | 0 | 0 | 0 | 0 |
| 14 | Special Education | 0 | 0 | 0 | 0 | 0 |
| 15 | Area Vocational Construction | 0 | 0 | 0 | 0 | 0 |
| 16 | Social Security/Medicare Only | 929,957 | 507,926 | 422,031 | 1,037,139 | 529,213 |
| 17 | Summer School | 0 | 0 | 0 | 0 | 0 |
| 18 | Other (Describe & Itemize) | 0 | 0 | 0 | 0 | 0 |
| 19 | Totals | 77,651,990 | 36,599,359 | 41,052,631 | 74,731,335 | 38,131,976 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| | A | B | C | D | E | F | G | H | I | J |
|----|--|--------------------------------|---|-----------------------------------|-----------------------------|----------------------------|---------------------------------|-----------------------------|---------------------|---|
| 1 | SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | |
| 2 | Description | Outstanding Beginning 07/01/10 | Issued 07/01/10 Through 06/30/11 | Retired 07/01/10 Through 06/30/11 | Outstanding Ending 06/30/11 | | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | 0 | | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| 6 | Educational Fund | | | | 0 | | | | | |
| 7 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 8 | Debt Services - Construction | | | | 0 | | | | | |
| 9 | Debt Services - Working Cash | | | | 0 | | | | | |
| 10 | Debt Services - Refunding Bonds | | | | 0 | | | | | |
| 11 | Transportation Fund | | | | 0 | | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | 0 | | | | | |
| 13 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 14 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 15 | Total TAWs | 0 | 0 | 0 | 0 | | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| 17 | Educational Fund | | | | 0 | | | | | |
| 18 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 19 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 20 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 21 | Total TANs | 0 | 0 | 0 | 0 | | | | | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | 0 | | | | | |
| 24 | GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | | | | | | | | | |
| 25 | Total GSAACs (All Funds) | | | | 0 | | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | 0 | | | | | |
| 28 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | |
| 29 | Identification or Name of Issue | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding 07/1/10 | Issued 7/1/10 thru 6/30/11 | Difference With page 7, line 32 | Retired 7/1/10 thru 6/30/11 | Outstanding 6/30/11 | Amount to be Provided for Payment on Long-Term Debt |
| 31 | General Obligation Bonds | 09/09/98 | 35,599,917 | | 11,142,076 | 0 | | 1,991,260 | 9,150,816 | 7,037,532 |
| 32 | General Obligation Bonds | 06/01/01 | 11,600,000 | | 1,260,000 | 0 | | 615,000 | 645,000 | 354,352 |
| 33 | General Obligation Bonds | 06/07/01 | 19,499,905 | | 17,923,434 | 0 | | 362,963 | 17,560,471 | 17,183,494 |
| 34 | General Obligation Bonds | 12/01/04 | 32,925,000 | | 21,754,192 | 0 | | 10,000 | 21,744,192 | 21,407,161 |
| 35 | General Obligation Bonds | 2007A | 85,820,000 | | 85,820,000 | 0 | | 0 | 85,820,000 | 85,547,179 |
| 36 | General Obligation Bonds | 2007B | 7,550,000 | | 7,335,000 | 0 | | 80,000 | 7,255,000 | 7,226,700 |
| 37 | General Obligation Bonds | 01/01/08 | 14,585,000 | | 14,585,000 | 0 | | 0 | 14,585,000 | 14,536,067 |
| 38 | General Obligation Bonds | 03/02/10 | 2,615,000 | | 2,615,000 | 0 | | 0 | 2,615,000 | 2,605,830 |
| 39 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 40 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 41 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 42 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 43 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 44 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 45 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 46 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 47 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 48 | | | 0 | | 0 | 0 | | 0 | 0 | 0 |
| 49 | | | 210,194,822 | | 162,434,702 | 0 | 0 | 3,059,223 | 159,375,479 | 155,898,315 |
| 50 | | | | | | | | | | |
| 51 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 52 | 1. Working Cash Fund Bonds | | 4. Fire Prevent, Safety, Environmental and Energy Bonds | | 7. Other | | | | | |
| 53 | 2. Funding Bonds | | 5. Tort Judgment Bonds | | 8. Other | | | | | |
| 54 | 3. Refunding Bonds | | 6. Building Bonds | | 9. Other | | | | | |

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2010-11**

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|---|---|---|---------------------------|----------------------------------|--------------------------|-------------------------------------|---|-------------------------|--------------------------|--|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | |
| 2 | Description | | | | Account No | Tort Immunity^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes^b | Driver Education | | |
| 3 | Cash Basis Fund Balance as of July 1, 2010 | | | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | 10, 20, 40 or 50-1100 | | 0 | 0 | | | | |
| 6 | Earnings on Investments | | | | 10, 20, 40, 50 or 60-1500 | 0 | 0 | 0 | 0 | | 0 | |
| 7 | Drivers' Education Fees | | | | 10-1970 | | | | | | 0 | |
| 8 | School Facility Occupation Tax Proceeds | | | | 30 or 60-1983 | | | | 0 | | | |
| 9 | Driver Education | | | | 10 or 20-3370 | | | | | | 20,598 | |
| 10 | Other Receipts (Describe & Itemize on tab "Itemization 32") | | | | -- | | 0 | 0 | 0 | | 0 | |
| 11 | Sale of Bonds | | | | 10, 20, 40 or 60-7200 | | 0 | 0 | 0 | | | |
| 12 | Total Receipts | | | | | 0 | 0 | 0 | 0 | | 20,598 | |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | 10 or 50-1000 | | 0 | | | | 20,598 | |
| 15 | Facilities Acquisition & Construction Services | | | | 20 or 60-2530 | | 0 | 0 | 0 | | 0 | |
| 16 | Tort Immunity Services | | | | 10, 20, 40-2360-2370 | 0 | | | | | | |
| 17 | DEBT SERVICE | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | 30-5200 | | | | | | | |
| 19 | Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) | | | | 30-5300 | | | | | | | |
| 20 | Debt Services Other (Describe & Itemize on tab "Itemization 32") | | | | 30-5400 | | | | | | | |
| 21 | Total Debt Services | | | | | | | | 0 | | | |
| 22 | Other Disbursements (Describe & Itemize on tab "Itemization 32") | | | | -- | | | | | | | |
| 23 | Total Disbursements | | | | | 0 | 0 | 0 | 0 | | 20,598 | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2011 | | | | | | | | | | | |
| 25 | Reserved Fund Balance | | | | 714 | | | | | | | |
| 26 | Unreserved Fund Balance | | | | 730 | 0 | 0 | 0 | 0 | | 0 | |
| 27 | | | | | | | | | | | | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | | |
| 32 | | | | | | | | | | | Total Claims Payments: | |
| 33 | | | | | | | | | | | Total Reserve Remaining: | |
| 34 | Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category. | | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | 0 | | | | | | |
| 37 | Unemployment Insurance Act | | | | | 0 | | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | 0 | | | | | | |
| 39 | Risk Management and Claims Service | | | | | 0 | | | | | | |
| 40 | Judgments/Settlements | | | | | 0 | | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | 0 | | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | 0 | | | | | | |
| 43 | Legal Services | | | | | 0 | | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | 0 | | | | | | |
| 46 | ^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances | | | | | | | | | | | |
| 47 | in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80). | | | | | | | | | | | |
| 48 | ^b 55 ILCS 5/5-1006.7 | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|---------------|--------------------|-------------------------------|--------------------------------|---------------------|----------------------|--|--|---|---|--------------------------------------|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Schedule of Capital Outlay and Depreciation | | | | | | | | | | | |
| 4 | Description of Assets | Acct # | Cost 7-1-10 | Add: Additions 2010-11 | Less: Deletions 2010-11 | Cost 6-30-11 | Life In Years | Accumulated Depreciation 7-1-10 | Add: Depreciation Allowable 2010-11 | Less: Depreciation Deletions 2010-11 | Accumulated Depreciation 6-30-11 | Balance Undepreciated 6-30-11 |
| 5 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 6 | Land | 220 | | | | | | | | | | |
| 7 | Non-Depreciable Land | 221 | 7,023,417 | 0 | 0 | 7,023,417 | | | | | | 7,023,417 |
| 8 | Depreciable Land | 222 | 0 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 0 |
| 9 | Buildings | 230 | | | | | | | | | | |
| 10 | Permanent Buildings | 231 | 173,476,431 | 0 | 0 | 173,476,431 | 50 | 39,443,518 | 4,140,903 | 0 | 43,584,421 | 129,892,010 |
| 11 | Temporary Buildings | 232 | 0 | 0 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 |
| 12 | Improvements Other than Buildings (Infrastructure) | 240 | 4,018,184 | 0 | 0 | 4,018,184 | 20 | 1,928,903 | 189,047 | 0 | 2,117,950 | 1,900,234 |
| 13 | Capitalized Equipment | 250 | | | | | | | | | | |
| 14 | 10 Yr Schedule | 251 | 19,777,551 | 138,022 | 3,217,182 | 16,698,391 | 10 | 9,964,079 | 1,175,650 | 1,628,334 | 9,511,395 | 7,186,996 |
| 15 | 5 Yr Schedule | 252 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 16 | 3 Yr Schedule | 253 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 17 | Construction in Progress | 260 | 0 | 0 | 0 | 0 | -- | | | | | 0 |
| 18 | Total Capital Assets | 200 | 204,295,583 | 138,022 | 3,217,182 | 201,216,423 | | 51,336,500 | 5,505,600 | 1,628,334 | 55,213,766 | 146,002,657 |
| 19 | Non-Capitalized Equipment | 700 | | | | 328,303 | 10 | | 32,830 | | | |
| 20 | Allowable Depreciation | | | | | | | | 5,538,430 | | | |

| | A | B | C | D | E | F |
|----|---|---|--|---|----|-------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 3 | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 5 | | | | | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 15-22, L113 | Total Expenditures | | \$ | 50,600,803 |
| 9 | O&M | Expenditures 15-22, L149 | Total Expenditures | | | 9,851,245 |
| 10 | DS | Expenditures 15-22, L167 | Total Expenditures | | | 13,243,016 |
| 11 | TR | Expenditures 15-22, L203 | Total Expenditures | | | 8,043,305 |
| 12 | MR/SS | Expenditures 15-22, L287 | Total Expenditures | | | 2,202,906 |
| 13 | TORT | Expenditures 15-22, L330 | Total Expenditures | | | 776,756 |
| 14 | | | Total Expenditures | | \$ | 84,718,031 |
| 15 | | | | | | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | |
| 17 | | | | | | |
| 18 | TR | Revenues 9-14, L43, Col F | 1412 Regular - Transp Fees from Other Districts (In State) | | \$ | 0 |
| 19 | TR | Revenues 9-14, L47, Col F | 1421 Summer Sch - Transp. Fees from Pupils or Parents (In State) | | | 0 |
| 20 | TR | Revenues 9-14, L48, Col F | 1422 Summer Sch - Transp. Fees from Other Districts (In State) | | | 0 |
| 21 | TR | Revenues 9-14, L49, Col F | 1423 Summer Sch - Transp. Fees from Other Sources (In State) | | | 0 |
| 22 | TR | Revenues 9-14, L50 Col F | 1424 Summer Sch - Transp. Fees from Other Sources (Out of State) | | | 0 |
| 23 | TR | Revenues 9-14, L52, Col F | 1432 CTE - Transp Fees from Other Districts (In State) | | | 0 |
| 24 | TR | Revenues 9-14, L56, Col F | 1442 Special Ed - Transp Fees from Other Districts (In State) | | | 0 |
| 25 | TR | Revenues 9-14, L59, Col F | 1451 Adult - Transp Fees from Pupils or Parents (In State) | | | 0 |
| 26 | TR | Revenues 9-14, L60, Col F | 1452 Adult - Transp Fees from Other Districts (In State) | | | 0 |
| 27 | TR | Revenues 9-14, L61, Col F | 1453 Adult - Transp Fees from Other Sources (In State) | | | 0 |
| 28 | TR | Revenues 9-14, L62, Col F | 1454 Adult - Transp Fees from Other Sources (Out of State) | | | 0 |
| 29 | O&M | Revenues 9-14, L148, Col D | 3410 Adult Ed (from ICCB) | | | 0 |
| 30 | O&M-TR | Revenues 9-14, L149, Col D & F | 3499 Adult Ed - Other (Describe & Itemize) | | | 0 |
| 31 | O&M-TR | Revenues 9-14, L218, Col D,F | 4600 Fed - Spec Education - Preschool Flow-Through | | | 0 |
| 32 | O&M-TR | Revenues 9-14, L219, Col D,F | 4605 Fed - Spec Education - Preschool Discretionary | | | 0 |
| 33 | O&M | Revenues 9-14, L229, Col D | 4810 Federal - Adult Education | | | 0 |
| 34 | ED | Expenditures 15-22, L6, Col K - (G+I) | 1125 Pre-K Programs | | | 0 |
| 35 | ED | Expenditures 15-22, L8, Col K - (G+I) | 1225 Special Education Programs Pre-K | | | 0 |
| 36 | ED | Expenditures 15-22, L10, Col K - (G+I) | 1275 Remedial and Supplemental Programs Pre-K | | | 0 |
| 37 | ED | Expenditures 15-22, L11, Col K - (G+I) | 1300 Adult/Continuing Education Programs | | | 0 |
| 38 | ED | Expenditures 15-22, L14, Col K - (G+I) | 1600 Summer School Programs | | | 31,999 |
| 39 | ED | Expenditures 15-22, L19, Col K | 1910 Pre-K Programs - Private Tuition | | | 0 |
| 40 | ED | Expenditures 15-22, L20, Col K | 1911 Regular K-12 Programs - Private Tuition | | | 0 |
| 41 | ED | Expenditures 15-22, L21, Col K | 1912 Special Education Programs K-12 - Private Tuition | | | 1,097,005 |
| 42 | ED | Expenditures 15-22, L22, Col K | 1913 Special Education Programs Pre-K - Tuition | | | 0 |
| 43 | ED | Expenditures 15-22, L23, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | 0 |
| 44 | ED | Expenditures 15-22, L24, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | 0 |
| 45 | ED | Expenditures 15-22, L25, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | 0 |
| 46 | ED | Expenditures 15-22, L26, Col K | 1917 CTE Programs - Private Tuition | | | 0 |
| 47 | ED | Expenditures 15-22, L27, Col K | 1918 Interscholastic Programs - Private Tuition | | | 0 |
| 48 | ED | Expenditures 15-22, L28, Col K | 1919 Summer School Programs - Private Tuition | | | 0 |
| 49 | ED | Expenditures 15-22, L29, Col K | 1920 Gifted Programs - Private Tuition | | | 0 |
| 50 | ED | Expenditures 15-22, L30, Col K | 1921 Bilingual Programs - Private Tuition | | | 0 |
| 51 | ED | Expenditures 15-22, L31, Col K | 1922 Truants Alternative/Optional Ed Progs - Private Tuition | | | 0 |
| 52 | ED | Expenditures 15-22, L74, Col K - (G+I) | 3000 Community Services | | | 30,150 |
| 53 | ED | Expenditures 15-22, L101, Col K | 4000 Total Payments to Other District & Govt Units | | | 2,876,674 |
| 54 | ED | Expenditures 15-22, L113, Col G | - Capital Outlay | | | 185,134 |
| 55 | ED | Expenditures 15-22, L113, Col I | - Non-Capitalized Equipment | | | 93,250 |
| 56 | O&M | Expenditures 15-22, L129, Col K - (G+I) | 3000 Community Services | | | 0 |
| 57 | O&M | Expenditures 15-22, L137, Col K | 4000 Total Payments to Other Dist & Govt Units | | | 0 |
| 58 | O&M | Expenditures 15-22, L149, Col G | - Capital Outlay | | | 625,131 |
| 59 | O&M | Expenditures 15-22, L149, Col I | - Non-Capitalized Equipment | | | 235,053 |
| 60 | DS | Expenditures 15-22, L153, Col K | 4000 Payments to Other Dist & Govt Units | | | 0 |
| 61 | DS | Expenditures 15-22, L163, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 3,059,223 |
| 62 | TR | Expenditures 15-22, L178, Col K - (G+I) | 3000 Community Services | | | 0 |
| 63 | TR | Expenditures 15-22, L189, Col K | 4000 Total Payments to Other Dist & Govt Units | | | 0 |
| 64 | TR | Expenditures 15-22, L199, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 |
| 65 | TR | Expenditures 15-22, L203, Col G | - Capital Outlay | | | 4,717,658 |
| 66 | TR | Expenditures 15-22, L203, Col I | - Non-Capitalized Equipment | | | 0 |
| 67 | MR/SS | Expenditures 15-22, L209, Col K | 1125 Pre-K Programs | | | 0 |
| 68 | MR/SS | Expenditures 15-22, L211, Col K | 1225 Special Education Programs - Pre-K | | | 0 |
| 69 | MR/SS | Expenditures 15-22, L213, Col K | 1275 Remedial and Supplemental Programs - Pre-K | | | 0 |
| 70 | MR/SS | Expenditures 15-22, L214, Col K | 1300 Adult/Continuing Education Programs | | | 0 |
| 71 | MR/SS | Expenditures 15-22, L217, Col K | 1600 Summer School Programs | | | 456 |
| 72 | MR/SS | Expenditures 15-22, L273, Col K | 3000 Community Services | | | 0 |
| 73 | MR/SS | Expenditures 15-22, L277, Col K | 4000 Total Payments to Other Dist & Govt Units | | | 0 |
| 74 | | | | | | |
| 75 | | | Total Deductions | | \$ | 12,951,733 |
| 76 | | | Total Operating Expenses (Regular K-12) | | | 71,766,298 |
| 77 | | | 9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12) | | | 5,437.25 |
| 78 | | | Estimated OEPP | | \$ | 13,199.01 |
| 79 | | | | | | |

| | A | B | C | D | E | F |
|-----|---|--|---------------------------|--|----|-------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 3 | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 5 | | | | | | |
| 80 | PER CAPITA TUITION CHARGE | | | | | |
| 81 | | | | | | |
| 82 | LESS OFFSETTING RECEIPTS/REVENUES: | | | | | |
| 83 | TR | Revenues 9-14, L42, Col F | 1411 | Regular -Transp Fees from Pupils or Parents (In State) | \$ | 21,736 |
| 84 | TR | Revenues 9-14, L44, Col F | 1413 | Regular - Transp Fees from Other Sources (In State) | | 0 |
| 85 | TR | Revenues 9-14, L45, Col F | 1415 | Regular - Transp Fees from Co-curricular Activities (In State) | | 425 |
| 86 | TR | Revenues 9-14, L46, Col F | 1416 | Regular Transp Fees from Other Sources (Out of State) | | 0 |
| 87 | TR | Revenues 9-14, L51, Col F | 1431 | CTE - Transp Fees from Pupils or Parents (In State) | | 0 |
| 88 | TR | Revenues 9-14, L53, Col F | 1433 | CTE - Transp Fees from Other Sources (In State) | | 0 |
| 89 | TR | Revenues 9-14, L54, Col F | 1434 | CTE - Transp Fees from Other Sources (Out of State) | | 0 |
| 90 | TR | Revenues 9-14, L55, Col F | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State) | | 0 |
| 91 | TR | Revenues 9-14, L57, Col F | 1443 | Special Ed - Transp Fees from Other Sources (In State) | | 0 |
| 92 | TR | Revenues 9-14, L58, Col F | 1444 | Special Ed - Transp Fees from Other Sources (Out of State) | | 0 |
| 93 | ED | Revenues 9-14, L75, Col C | 1600 | Total Food Service | | 1,505,812 |
| 94 | ED-O&M | Revenues 9-14, L82, Col C,D | 1700 | Total District/School Activity Income | | 1,001,922 |
| 95 | ED | Revenues 9-14, L84, Col C | 1811 | Rentals - Regular Textbooks | | 0 |
| 96 | ED | Revenues 9-14, L87, Col C | 1819 | Rentals - Other (Describe & Itemize) | | 0 |
| 97 | ED | Revenues 9-14, L88, Col C | 1821 | Sales - Regular Textbooks | | 0 |
| 98 | ED | Revenues 9-14, L91, Col C | 1829 | Sales - Other (Describe & Itemize) | | 0 |
| 99 | ED | Revenues 9-14, L92, Col C | 1890 | Other (Describe & Itemize) | | 0 |
| 100 | ED-O&M | Revenues 9-14, L95, Col C,D | 1910 | Rentals | | 59,904 |
| 101 | ED-O&M-TR | Revenues 9-14, L98, Col C,D,F | 1940 | Services Provided Other Districts | | 0 |
| 102 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L104, Col C,D,E,F,G | 1991 | Payment from Other Districts | | 4,071 |
| 103 | ED | Revenues 9-14, L106, Col C | 1993 | Other Local Fees | | 51,217 |
| 104 | ED-O&M-TR | Revenues 9-14, L131, Col C,D,F | 3100 | Total Special Education | | 2,086,650 |
| 105 | ED-O&M-MR/SS | Revenues 9-14, L133, Col C,D,G | 3200 | Total Career and Technical Education | | 35,115 |
| 106 | ED-MR/SS | Revenues 9-14, L144, Col C,G | 3300 | Total Bilingual Ed | | 17,951 |
| 107 | ED | Revenues 9-14, L145, Col C | 3360 | State Free Lunch & Breakfast | | 4,489 |
| 108 | ED-O&M-MR/SS | Revenues 9-14, L146, Col C,D,G | 3365 | School Breakfast Initiative | | 0 |
| 109 | ED-O&M | Revenues 9-14, L147, Col C,D | 3370 | Driver Education | | 20,598 |
| 110 | ED-O&M-TR-MR/SS | Revenues 9-14, L154, Col C,D,F,G | 3500 | Total Transportation | | 2,311,287 |
| 111 | ED | Revenues 9-14, L155, Col C | 3610 | Learning Improvement - Change Grants | | 0 |
| 112 | ED-O&M-TR-MR/SS | Revenues 9-14, L156, Col C,D,F,G | 3660 | Scientific Literacy | | 0 |
| 113 | ED-TR-MR/SS | Revenues 9-14, L157, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 0 |
| 114 | ED-TR-MR/SS | Revenues 9-14, L159, Col C,F,G | 3715 | Reading Improvement Block Grant | | 54,369 |
| 115 | ED-TR-MR/SS | Revenues 9-14, L160, Col C,F,G | 3720 | Reading Improvement Block Grant - Reading Recovery | | 0 |
| 116 | ED-TR-MR/SS | Revenues 9-14, L161, Col C,F,G | 3725 | Continued Reading Improvement Block Grant | | 0 |
| 117 | ED-TR-MR/SS | Revenues 9-14, L162, Col C,F,G | 3726 | Continued Reading Improvement Block Grant (2% Set Aside) | | 0 |
| 118 | ED-O&M-TR-MR/SS | Revenues 9-14, L163, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 |
| 119 | ED-O&M-TR-MR/SS | Revenues 9-14, L164, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 |
| 120 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L165, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 25,491 |
| 121 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L166, Col C,D,E,F,G | 3780 | Technology - Learning Technology Centers | | 0 |
| 122 | ED-TR | Revenues 9-14, L167, Col C,F | 3815 | State Charter Schools | | 0 |
| 123 | O&M | Revenues 9-14, L170, Col D | 3925 | School Infrastructure - Maintenance Projects | | 0 |
| 124 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L171, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 23,636 |
| 125 | ED | Revenues 9-14, L180, Col C | 4045 | Head Start (Subtract) | | 0 |
| 126 | ED-O&M-TR-MR/SS | Revenues 9-14, L184, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 80,000 |
| 127 | ED-O&M-TR-MR/SS | Revenues 9-14, L191, Col C,D,F,G | - | Total Title V | | 0 |
| 128 | ED-MR/SS | Revenues 9-14, L201, Col C,G | - | Total Food Service | | 53,694 |
| 129 | ED-O&M-TR-MR/SS | Revenues 9-14, L211, Col C,D,F,G | - | Total Title I | | 0 |
| 130 | ED-O&M-TR-MR/SS | Revenues 9-14, L216, Col C,D,F,G | - | Total Title IV | | 0 |
| 131 | ED-O&M-TR-MR/SS | Revenues 9-14, L220, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through/Low Incidence | | 957,102 |
| 132 | ED-O&M-TR-MR/SS | Revenues 9-14, L221, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 68,060 |
| 133 | ED-O&M-TR-MR/SS | Revenues 9-14, L222, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 |
| 134 | ED-O&M-TR-MR/SS | Revenues 9-14, L223, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 |
| 135 | ED-O&M-MR/SS | Revenues 9-14, L228, Col C,D,G | 4700 | Total CTE - Perkins | | 27,861 |
| 160 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments within range of C232 thru J259 | 4800 | Total ARRA Program Adjustments | | 842,203 |
| 161 | ED,O&M,MR/SS | Revenues 9-14, L260, Col C,D,G | 4904 | Advanced Placement Fee/International Baccalaureate | | 0 |
| 162 | ED-TR-MR/SS | Revenues 9-14, L261, Col C,F,G | 4905 | Emergency Immigrant Assistance | | (1,453) |
| 163 | ED-TR-MR/SS | Revenues 9-14, L262, Col C,F,G | 4909 | Title III - English Language Acquisition | | 11,625 |
| 164 | ED-TR-MR/SS | Revenues 9-14, L263, Col C,F,G | 4910 | Learn & Serve America | | 0 |
| 165 | ED-O&M-TR-MR/SS | Revenues 9-14, L264, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 |
| 166 | ED-O&M-TR-MR/SS | Revenues 9-14, L265, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 |
| 167 | ED-O&M-TR-MR/SS | Revenues 9-14, L266, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 82,985 |
| 168 | ED-O&M-TR-MR/SS | Revenues 9-14, L267, Col C,D,F,G | 4960 | Federal Charter Schools | | 0 |
| 169 | ED-O&M-TR-MR/SS | Revenues 9-14, L268, Col C,D,F,G | 4991 | Medicaid Matching Funds - Administrative Outreach | | 70,348 |
| 170 | ED-O&M-TR-MR/SS | Revenues 9-14, L269, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 11,772 |
| 171 | ED-O&M-TR-MR/SS | Revenues 9-14, L270, Col C,D,F,G | 4998 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | | 0 |
| 172 | | | | | | |
| 173 | | | | Total Allowance for PCTC Computation | \$ | 9,428,870 |
| 174 | | | | Net Operating Expense for PCTC Computation | | 62,337,428 |
| 175 | | | | Total Depreciation Allowance (from page 27, Col I) | | 5,538,430 |
| 176 | | | | Total Allowance for PCTC Computation | | 67,875,858 |
| 177 | | | | 9 Mo ADA | | 5,437,25 |
| 178 | | | | Total Estimated PCTC | \$ | 12,483.49 |
| 179 | | | | | | |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|--|-----------------|-----------------------|---------------------------|-----------------------|-----------------------------|---------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i> | | | | | | | |
| 5 | <p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p> | | | | | | | |
| 6 | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | | |
| 7 | Direction of Business Support Services (1-2510) and (5-2510) | | | | | | | 0 |
| 8 | Fiscal Services (1-2520) and (5-2520) | | | | | | | 0 |
| 9 | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | | | | | | | 0 |
| 10 | Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> | | | | | | 1,081,989 | |
| 11 | Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i> | | | | | | | 0 |
| 12 | Internal Services (1-2570) and (5-2570) | | | | | | | 0 |
| 13 | Staff Services (1-2640) and (5-2640) | | | | | | | 0 |
| 14 | Data Processing Services (1-2660) and (5-2660) | | | | | | | 0 |
| 15 | SECTION II | | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i> | | | | | | | |
| 17 | | | | Restricted Program | | Unrestricted Program | | |
| 18 | | Function | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | | |
| 19 | Instruction | 1000 | | 34,758,742 | | 34,758,742 | | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | 3,743,863 | | 3,743,863 | | |
| 22 | Instructional Staff | 2200 | | 2,133,682 | | 2,133,682 | | |
| 23 | General Admin. | 2300 | | 2,098,216 | | 2,098,216 | | |
| 24 | School Admin | 2400 | | 3,536,779 | | 3,536,779 | | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 | | |
| 27 | Fiscal Services | 2520 | 526,415 | 0 | 526,415 | 0 | | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 9,711,577 | 9,711,577 | 0 | | |
| 29 | Pupil Transportation | 2550 | | 3,649,869 | | 3,649,869 | | |
| 30 | Food Services | 2560 | | 490,064 | | 490,064 | | |
| 31 | Internal Services | 2570 | 50,127 | 0 | 50,127 | 0 | | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | 0 | | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 27,668 | | 27,668 | | |
| 35 | Information Services | 2630 | | 48,672 | | 48,672 | | |
| 36 | Staff Services | 2640 | 362,589 | 0 | 362,589 | 0 | | |
| 37 | Data Processing Services | 2660 | 470,529 | 0 | 470,529 | 0 | | |
| 38 | Other: | 2900 | | 21,184 | | 21,184 | | |
| 39 | Community Services | 3000 | | 30,150 | | 30,150 | | |
| 40 | Total | | | 1,409,660 | 60,250,466 | 11,121,237 | 50,538,889 | |
| 41 | | | | Restricted Rate | | Unrestricted Rate | | |
| 42 | | | | Total Indirect Costs: | 1,409,660 | Total Indirect costs: | 11,121,237 | |
| 43 | | | | Total Direct Costs: | 60,250,466 | Total Direct Costs: | 50,538,889 | |
| 44 | | | | = | 2.34% | = | 22.01% | |
| 45 | | | | | | | | |

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Geneva Community Unit School District

RCDT Number: 31-045-3040-026

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2011 | | | Budgeted Expenditures, Fiscal Year 2012 | | |
|---|------------|---------------------------------------|---------------------------------------|----------------|---|---------------------------------------|----------------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | Total |
| 1. Executive Administration Services | 2320 | 326,916 | | 326,916 | 325,282 | | 325,282 |
| 2. Special Area Administration Services | 2330 | 337,931 | | 337,931 | 350,704 | | 350,704 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | | | 0 |
| 4. Direction of Business Support Services | 2510 | 0 | 0 | 0 | | | 0 |
| 5. Internal Services | 2570 | 43,714 | | 43,714 | 43,280 | | 43,280 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | 0 | | | 0 |
| 8. Totals | | 708,561 | 0 | 708,561 | 719,266 | 0 | 719,266 |
| 9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual) | | | | | | | 2% |

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2011" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2011.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2012" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 report, or postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



P:\123\SCHOOLS\
Geneva\2011\AFR

Instructions to insert word doc or pdf files:

Choose: **Insert** - Select: **Object** - Select **Create New** tab -
Select file type **Adobe Acrobat or Microsoft Word Document** - Select **Create from File** tab - Select **Browse** -
Select **file that you want to embed** - Check **Display as icon** - Select **OK**.

If you have trouble inserting pdf files it is because you do not have the Adobe program.

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.
Any error messages left unresolved below, will be returned to the school district/joint agreement.

Round all entries to the nearest dollar.

- 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

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

| Description: | Error Message |
|---|---------------|
| 1. Cover Page: The Accounting Basis must be Cash or Accrual. | |
| 2. The A-133 related documents must be completed and attached. | |
| What Basis of Accounting is used? | ACCRUAL |
| Accounting for late payments (Audit Questionnaire Section D) | OK |
| Are Federal Expenditures greater than \$500,000? | OK |
| Is all A133 information completed and enclosed? | OK |
| 3. Page 3: Financial Information must be completed. | |
| Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. | OK |
| Section D: Check a or b that agrees with the school district type. | OK |
| 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. | |
| Fund (10) ED: Cash balances cannot be negative. | OK |
| Fund (20) O&M: Cash balances cannot be negative. | OK |
| Fund (30) DS: Cash balances cannot be negative. | OK |
| Fund (40) TR: Cash balances cannot be negative. | OK |
| Fund (50) MR/SS: Cash balances cannot be negative. | OK |
| Fund (60) CP: Cash balances cannot be negative. | OK |
| Fund (70) WC: Cash balances cannot be negative. | OK |
| Fund (80) Tort: Cash balances cannot be negative. | OK |
| Fund (90) FP&S: Cash balances cannot be negative. | OK |
| 5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. | |
| Fund 10, Cell C13 must = Cell C41. | OK |
| Fund 20, Cell D13 must = Cell D41. | OK |
| Fund 30, Cell E13 must = Cell E41. | OK |
| Fund 40, Cell F13 must = Cell F41. | OK |
| Fund 50, Cell G13 must = Cell G41. | OK |
| Fund 60, Cell H13 must = Cell H41. | OK |
| Fund 70, Cell I13 must = Cell I41. | OK |
| Fund 80, Cell J13 must = Cell J41. | OK |
| Fund 90, Cell K13 must = Cell K41. | OK |
| Agency Fund, Cell L13 must = Cell L41. | OK |
| General Fixed Assets, Cell M23 must = Cell M41. | OK |
| General Long-Term Debt, Cell N23 must = Cell N41. | OK |
| 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. | |
| Fund 10, Cells C38+C39 must = Cell C81. | OK |
| Fund 20, Cells D38+D39 must = Cell D81. | OK |
| Fund 30, Cells E38+E39 must = Cell E81. | OK |
| Fund 40, Cells F38+F39 must = Cell F81. | OK |
| Fund 50, Cells G38+G39 must = Cell G81. | OK |
| Fund 60, Cells H38+H39 must = Cell H81. | OK |
| Fund 70, Cells I38+I39 must = Cell I81. | OK |
| Fund 80, Cells J38+J39 must = Cell J81. | OK |
| Fund 90, Cells K 38+39 must = Cell K81. | OK |
| 8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements. | |
| Note: Explain any unreconcilable differences in the Itemization sheet. | |
| Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33). | OK |
| Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49). | OK |
| 9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59). | |
| Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49 | OK |
| Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. | OK |
| Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74) | OK |
| 10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38. | |
| Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25. | OK |
| Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25. | OK |
| Reserved Fund Balance, Page 5, Cells D38:H38) must be => Area Vocational Construction, Page 26, Cell I25. | OK |
| Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be => School Facility Occupation Taxes, Page 26, Cell J25. | OK |
| Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be => Drivers Education, Page 26, Cell K25. | OK |
| 12. Page 28: The 9 Month ADA must be entered on Line 77. | OK |
| 13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE. | OK |

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2011

| | | | |
|---|---------------------------------------|---|--|
| DISTRICT/JOINT AGREEMENT NAME Geneva Community Unit School Distri | RCDT NUMBER 31-045-3040-026 | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910 | |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) | | NAME AND ADDRESS OF AUDIT FIRM Klein, Hall & Associates, LLC 3973 75th Street, Suite 102 Aurora | |
| ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 227 N. Fourth Street Geneva, IL 60134 | | E-MAIL ADDRESS sklein@kleinhallcpa.com | NAME OF AUDIT SUPERVISOR Scott Klein |
| | | CPA FIRM TELEPHONE NUMBER 630-898-5578 | FAX NUMBER 630-898-5593 |

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Geneva Community Unit School District No. 304
31-045-3040-026
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
Programs funded through ARRA are identified separately in SEFA
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
- Program name includes "ARRA - " prefix
- Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, with each item on a separate line:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
- * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- The two commodity programs should be reported on separate lines on the SEFA.
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
- * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)
- * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

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

38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Geneva Community Unit School District No. 304
31-045-3040-026**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

| | | |
|------------------------------------|--------------|---------------------|
| Account Summary 7-8, Line 7 | Account 4000 | \$ 2,222,987 |
| Flow-through Federal Revenues | | |
| Revenues 9-14, Line 112 | Account 2200 | - |
| Value of Commodities | | |
| Indirect Cost Info 30, Line 11 | | - |
| Less: Medicaid Fee-for-Service | | |
| Revenues 9-14, Line 269 | Account 4992 | (11,772) |
| AFR TOTAL FEDERAL REVENUES: | | \$ 2,211,215 |

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

| | |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

ADJUSTED AFR FEDERAL REVENUES \$ 2,211,215

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 2,211,215

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

| | |
|-------|-------|
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |
| ----- | ----- |

ADJUSTED SEFA FEDERAL REVENUE: \$ 2,211,215

DIFFERENCE: \$ -

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

(Attachment to ISBE 62-18)

| |
|--|
| COUNTY Kane |
| DISTRICT/JOINT AGREEMENT NAME Geneva Community Unit School District No. 304 |
| DISTRICT/JOINT AGREEMENT NUMBER 31-045-3040-26 |

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

Page 1 of 3

| Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation | CFDA Number (A) | Project Number (1st 8 digits) or Contract # (B) | Receipts/Revenues | | Expenditure/Disbursement | | Obligations/ Encumbrances (G) | Final Status (H) | Budget (I) |
|--|---------------------------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|----------------------------|-------------------|
| | | | 7-1-09 to 6-30-10 (C) | 7-1-10 to 6-30-11 (D) | 7-1-09 to 6-30-10 (E) | 7-1-10 to 6-30-11 (F) | | | |
| Department of Education: | | | | | | | | | |
| Readiness & Emergency Management | 84.184E | 11-4090-00 | | 80,000 | | 80,000 | | 80,000 | 374,545 |
| Passed Through Illinois State Board of Education: | | | | | | | | | |
| Title I-Low Income | 84.010A | 10-4300-00 | 18,574 | | 6,738 | 11,836 | | 18,574 | 122,516 |
| | 84.010A | 11-4300-00 | (1) 82,226 | | | 14,155 | | 14,155 | 99,672 |
| Title IV - Safe & Drug Free Schools | 84.186A | 10-4400-00 | 11,720 | | 11,720 | | | 11,720 | 11,720 |
| Title II - Teacher Quality | 84.367A | 10-4932-00 | 62,004 | | 62,004 | | | 62,004 | 123,910 |
| | 84.367A | 11-4932-00 | (1) 27,532 | 82,985 | | 53,032 | | 53,032 | 144,903 |
| Title III - IEP | 84.365A | 10-4905-00 | 4,038 | (1,453) | | 2,585 | | 2,585 | 4,038 |
| Title III-LIPLEP | 84.365A | 11-4909-00 | | 11,625 | | 5,744 | | 5,744 | 13,065 |
| (M) IDEA-Room & Board | 84.027A | 10-4625-00 | 20,048 | 15,952 | 20,048 | 15,952 | | 36,000 | N/A |
| | 84.027A | 11-4625-00 | | 37,516 | | 37,516 | | 37,516 | N/A |
| (M) IDEA-Room & Board | 84.027A | 10-4625-XC | | 14,592 | | 14,592 | | 14,592 | N/A |
| ARRA - Technology | 84.386A | 10-4861-00 | 92,626 | (240) | 89,317 | 3,069 | | 92,386 | 93,359 |
| | 84.386A | 11-4861-00 | | 205,252 | | 115,179 | | 115,179 | 207,614 |
| Technology | 84.318X | 10-4971-00 | 1,680 | | 1,680 | | | 1,680 | 1,796 |
| | 84.318X | 11-4971-00 | (1) 116 | | | 116 | | 116 | 116 |

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| COUNTY Kane |
| DISTRICT/JOINT AGREEMENT NAME Geneva Community Unit School District No. 304 |
| DISTRICT/JOINT AGREEMENT NUMBER 31-045-3040-26 |

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

Page 2 of 3

| Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation | CFDA Number (A) | Project Number (1st 8 digits) or Contract # (B) | Receipts/Revenues | | Expenditure/Disbursement | | Obligations/ Encumbrances (G) | Final Status (H) | Budget (I) |
|--|---------------------------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|----------------------------|-------------------|
| | | | 7-1-09 to 6-30-10 (C) | 7-1-10 to 6-30-11 (D) | 7-1-09 to 6-30-10 (E) | 7-1-10 to 6-30-11 (F) | | | |
| Passed Through Mid Valley Special Education Co-op: (M) IDEA-Flow Through | 84.027A | 10-4620-00 | 918,547 | | 918,547 | | | 918,547 | 969,561 |
| | 84.027A | 11-4620-00 | | 957,102 | | 957,102 | | 957,102 | 969,062 |
| (M) IDEA-Preschool | 84.173A | 10-4600-00 | 20,818 | | 20,818 | | | 20,818 | 21,438 |
| | 84.173A | 11-4600-00 | | 18,790 | | 18,790 | | 18,790 | 21,466 |
| (M) ARRA - IDEA-Flow Through | 84.391A | 10-4857-00 | 300,524 | 50,893 | 300,524 | 50,893 | | 351,417 | 438,387 |
| | 84.391A | 11-4857-00 | | 572,917 | | 572,917 | | 572,917 | 787,186 |
| (M) ARRA - IDEA-Preschool | 84.392A | 10-4856-00 | 10,181 | | 10,181 | | | 10,181 | 25,100 |
| | 84.392A | 11-4856-00 | | 13,381 | | 13,381 | | 13,381 | 35,863 |
| Passed Through Valley Education Employment System: Perkins Grant | 84.048 | 10-4745-00 | 21,593 | 2,399 | 23,992 | | | 23,992 | 23,992 |
| | 84.048 | 11-4745-00 | | 25,462 | | 25,149 | | 25,149 | 25,462 |
| Total Department of Education | | | 1,592,227 | 2,087,173 | 1,465,569 | 1,992,008 | 0 | 3,457,577 | |
| Department of Agriculture: | | | | | | | | | |
| Passed Through Illinois State Board of Education: Special Milk | 10.556 | 10-4215-00 | 42,807 | 7,288 | 42,807 | 7,288 | | 50,095 | N/A |
| | 10.556 | 11-4215-00 | | 46,406 | | 46,406 | | 46,406 | N/A |
| Total Department of Agriculture | | | 42,807 | 53,694 | 42,807 | 53,694 | 0 | 96,501 | |

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

(Attachment to ISBE 62-18)

| |
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| COUNTY Kane |
| DISTRICT/JOINT AGREEMENT NAME Geneva Community Unit School District No. 304 |
| DISTRICT/JOINT AGREEMENT NUMBER 31-045-3040-26 |

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

| Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation | CFDA Number (A) | Project Number (1st 8 digits) or Contract # (B) | Receipts/Revenues | | Expenditure/Disbursement | | Obligations/ Encumbrances (G) | Final Status (H) | Budget (I) |
|--|---------------------------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|----------------------------|-------------------|
| | | | 7-1-09 to 6-30-10 (C) | 7-1-10 to 6-30-11 (D) | 7-1-09 to 6-30-10 (E) | 7-1-10 to 6-30-11 (F) | | | |
| Department of Health and Human Services: | | | | | | | | | |
| Passed Through Illinois Dept. of Healthcare & Family Services: | | | | | | | | | |
| Medicaid Administrative Outreach | 93.778 | 10-4991-00 | 48,129 | | 48,129 | | | 48,129 | N/A |
| | 93.778 | 11-4991-00 | | 70,348 | | 70,348 | | 70,348 | N/A |
| TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES | | | 48,129 | 70,348 | 48,129 | 70,348 | 0 | 118,477 | |
| TOTAL FEDERAL FUNDING | | | 1,683,163 | 2,211,215 | 1,556,505 | 2,116,050 | 0 | 3,672,555 | |

(M) Major program

(1) Carryover from FY2010 program

**Geneva Community Unit School District No. 304
31-045-3040-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

| CFDA NUMBER(S) ⁹ | NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰ |
|-----------------------------------|--|
| 84.027 / 84.173 / 84.391 / 84.392 | IDEA |
| | |
| | |
| | |
| | |
| | |

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

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Geneva Community Unit School District No. 304
31-045-3040-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ _____ **2. THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

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

¹¹ A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.

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

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

Geneva Community Unit School District No. 304
31-045-3040-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ _____ 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.

¹⁵ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Geneva Community Unit School District No. 304
31-045-3040-026
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

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

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

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

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Geneva Community Unit School District No. 304
31-045-3040-026
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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