Due to ROE on October 15th Due to ISBE on November 15th SDUA11 X School District Joint Agreement	ILLINOIS STATE BOARD OF EDUCATION School Business Services Division 100 North First Street, Springfield, Illinois 62777-0001 217/785-8779 Illinois School District/Joint Agreement Annual Financial Report * June 30, 2011		
School District/Joint Agreement Information (See instructions on inside of this page.)	Accounting Basis:	Certified Public Accountant Information	nation
inct/Joint Agr 3-1060-02 ne:	X ACCRUAL	Name of Auditing Firm: MILBURN CAIN & CO Name of Audit Manager:	
Name of School District/Joint Agreement: BANNOCKELIEN SCHOOL DISTRICT #408		M. DAVID CAIN Address:	
Address: 2154 TELEGRAPH ROAD	Filing Status: Submit electronic AFR directly to ISBE	State: Zip	Zip Code: 60031
City: DEERFIELD Email Address: JDESMOND@D106.LAKE.IL.US	Click on the Link to Submit: Send ISBE a File	Phone Number: Fax Number: 847-336-9594 II License Number: Expiration Date: 060-001071 11/2012	594
Zp Code: 60015-5909		Email Address: DCAIN@MILBURNCAIN BIZ	
Annual Financial Report Type of Auditor's Report Issued: Qualified Unqualified Adverse Disclaimer	A-133 Single Audit Status: YES X NO Are Federal expenditures greater than \$500,000? YES X NO is all A-133 Single Audit Information completed and attached? YES X NO Were any findings issued?	-	
Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed by Regional Superintendent/Cook ISC	JSI yooJJu
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	
Email Address:	Email Address:	Email Address:	
Telephone:	Telephone: Fax Number:	Telephone: Fax Number:	:
Signature & Date:	Signature & Date:	Signature & Date:	

MILBURN CAIN & CO.

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4237 GROVE AVENUE
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education Bannockburn School District No. 106 Bannockburn, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106 (the District), as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditors' opinion. Our opinion read as follows:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106 as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bannockburn School District No. 106 as of June 30, 2011, and the respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated August 29, 2011 on our consideration of Bannockburn School District No. 106's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and budgetary comparison information on pages 5 through 10 and 34 through 41, and not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bannockburn School District No. 106's basic financial statements. The supplemental financial information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charge, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Bannockburn School District No. 106. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, administrative cost worksheet and itemization schedules, which were not audited, has been subjected to the auditing procedures applied in our audit of the basic financial statements, and in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Education, management of Bannockburn School District No. 106, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

MILBURN CAIN & CO.

Certified Public Accountants

Million Cari & C.

Gurnee, Illinois August 29, 2011

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education Bannockburn School District No. 106 Bannockburn, Illinois

We have audited the financial statements of

BANNOCKBURN SCHOOL DISTRICT NO. 106 Lake County, Illinois

as of and for the year ended June 30, 2011, and have issued our report thereon dated August 29, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bannockburn School District No. 106's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bannockburn School District No. 106's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Bannockburn School District No. 106's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Bannockburn School District No. 106's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Bannockburn School District No. 106's financial statements that is more than inconsequential will not be prevented or detected by Bannockburn School District No. 106's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Bannockburn School District No. 106's internal control.

Our consideration of internal control over financial reporting was for the limited purposes described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bannockburn School District No. 106's financial statements are free of material misstatement, we performed tests on its compliance with certain provisions of laws, regulations, contracts and grants agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Education, management, Illinois State Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

MILBURN CAIN & CO.
Certified Public Accountants

Milbun Can + Co.

Gurnee, Illinois August 29, 2011

BANNOCKBURN SCHOOL DISTRICT NO. 106 NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bannockburn School District No. 106's (District) accounting policies conform to generally accepted accounting principles as applicable to local education agencies.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

A. Reporting Entity

The accompanying financial statements comply with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. Basic Financial Statements – Government-Wide Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Assets, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs,

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements – Government-Wide Financial Statements (Continued)

payments to other districts and governmental units, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational and Working Cash levies are included in this fund.

<u>Special Revenue Funds</u> – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

<u>Debt Services Fund</u> – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest, and related fees on general long-term debt.

<u>Capital Projects Fund</u> – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued)

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net assets and changes in net assets and is reported using generally accepted accounting principles.

The District's fiduciary fund is presented in the fiduciary fund financial statement by type (agency). Since by definition these assets are being held for the benefit of a third party (student organizations) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

The following is a description of the fiduciary fund of the District:

<u>Agency Fund</u> – The Agency Fund (Student Activity Fund) accounts for assets held by the District as an agent for the student organizations. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to student organizations are equal to the assets.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses when incurred.

Modified Accrual

The governmental funds' financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. An exception was made to the 60 day recognition period for state aid payments due to delayed payments from the State of Illinois. The exception was made to preserve the consistency of revenue recognition between years. Property tax revenues are recognized in the period for which levied provided they are available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

2. Modified Accrual (Continued)

Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. Cash and Cash Equivalents and Investments

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their uninvested cash balances in common bank deposit accounts, with accounting records being maintained to show the portion of the common bank account balances attributable to each participating fund.

Occasionally certain of the funds participating in the common bank accounts will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

No District fund had a cash overdraft at June 30, 2011.

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

F. Receivables

All receivables are reported net of estimated uncollectible amounts.

G. Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Inventories

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District's inventories is not deemed to be material.

I. Interfund Activity

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Interfund Activity (Continued)

market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

J. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Building and Building Improvements 40 years
Site Improvements and Infrastructure 20 years
Capitalized Equipment 5 - 20 years

K. Compensated Absences

Vacation benefits are granted to employees in varying amounts to specified maximums depending on tenure with the District. Vacation is required to be used by the time school starts and there is no allowance for carryover. Sick leave is accumulated from year to year without limit, but is not paid upon termination. No compensated absence accrual is recorded because vacation benefits do not accumulate from year to year and sick leave is not paid upon termination.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Government-Wide Fund Net Assets

Government-wide fund net assets are divided into three components:

 Invested in capital assets, net of related debt – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Government-Wide Fund Net Assets (Continued)

- Restricted net assets consist of net assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted all other net assets are reported in this category.

N. Governmental Fund Balances

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by taking the same type of action (e.g. legislation, resolution, ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned Assigned fund balances are amounts that are constrained by the
 District's intent to be used for specific purposes, but are neither restricted nor
 committed. Intent is expressed by an appointed body (e.g. a budget or finance
 committee) or official to which the Board of Education has delegated the authority
 to assign, modify or rescind amounts to be used for specific purposes.
 - Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt service fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself.
- Unassigned Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Governmental Fund Balances (Continued)

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

O. Property Tax Calendar and Revenues

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2010 tax levy was passed by the Board on December 15, 2010. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

P. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

The District is allowed to invest in securities as authorized by the <u>School Code of Illinois</u>, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7. As of June 30, 2011, the District had the following investment and maturities:

			Investment Ma	turities (in Years)	
Investment	Fair Value	Less Than 1	1 - 5	5 - 10	More Than 10
State Investment Pools	\$ 1,240,383	\$ 1,240,383	\$ -	\$ -	\$ -

The fair value of investments in the State Investment Pools is the same as the value of pool shares. The State Investment Pools are not SEC-registered, but do have regulatory oversight through the State of Illinois.

Interest Rate Risk. The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided. As of June 30, 2011, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pools	AAAm	Standard and Poor's

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011 was as follows:

NOTE 3 - CAPITAL ASSETS (Continued)

,	J	Balance uly 1, 2010		Increases	Dec	creases	Ju	Balance ne 30, 2011
Governmental Activities								
Capital Assets not being depreciated								
Land	\$	382,477	_\$_		\$	-	\$	382,477
Total Capital Assets not being depreciated	\$	382,477	\$		\$	-	<u>\$</u>	382,477
Other Capital Assets								
Building and Building Improvements	\$	5,987,921	\$	2,433,995	\$	-	\$	8,421,916
Site Improvements and Infrastructure		685,849		72,645		-		758,494
Capitalized Equipment		689,859		32,942		-		722,801
Total Other Capital Assets at historical cost	\$	7,363,629	\$	2,539,582	\$	-	\$	9,903,211
Less Accumulated Depreciation for								
Building and Building Improvements	\$	1,409,921	\$	173,398	\$	-	\$	1,583,319
Site Improvements and Infrastructure		143,846		34,632		-		178,478
Capitalized Equipment		511,121		25,072		-		536,193
Total Accumulated Depreciation	\$	2,064,888	\$	233,102	\$	-	\$	2,297,990
Other Capital Assets, Net	\$	5,298,741	\$	2,306,480	\$		\$	7,605,221
Governmental Activities Capital Assets, Net	\$	5,681,218	\$	2,306,480	\$	_	\$	7,987,698

Depreciation expense was charged to functions as follows:

Governmental Activities	
Unallocated	\$ 233,102
Total Governmental Activities Depreciation Expense	\$ 233,102

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2011 was as follows:

	Ba July	alance 1, 2010	Ad	ditions	Ret	irements	 ance 30, 2011	Due	iounts Within e Year
Governmental Activities Lease/Purchase Agreements	\$	6,494	\$		\$	5,804	\$ 690	\$	690

On December 6, 2005 the District entered into a five year lease/purchase agreement for a copier for \$13,480. The final payment on this lease/purchase agreement was paid during fiscal year 2011.

On September 25, 2006 the District entered into a five year lease/purchase agreement for a copier for \$20,700. The balance due on this lease/purchase agreement at June 30, 2011 is \$690.

Assets purchased under capital leases as of June 30, 2011 totals \$34,180 and is recorded on the Balance Sheet as capitalized equipment. Accumulated depreciation as of June 30, 2011 on these assets is \$20,911.

At June 30, 2011 the annual debt service requirements to service outstanding lease/purchase agreements are:

Year Ending June 30	Principal		Interest		Total	
2012	\$	690	\$		\$	690

NOTE 5 - INTERFUND LOANS

There are no interfund loans at June 30, 2011.

NOTE 6 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2011, the District has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

NOTE 7 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2011.

NOTE 8 - PROPERTY TAXES

Property taxes receivable and deferred revenue recorded in these financial statements are from the 2010 tax levy. The deferred revenue is 100% of the 2010 tax levy net of estimated uncollectible amounts. These taxes are deferred as only a portion of the taxes are collected near the end of the fiscal year and the District does not consider the amounts to be available and does not budget for their use in fiscal year 2011. The District has determined that 100% of the amounts collected for the 2009 levy are allocable for use in fiscal year 2011. Therefore, 100% of the amounts collected for the 2009 and prior levies (\$6,100,509) are recorded in these financial statements as property tax revenue. A summary of the assessed valuations and extensions for tax years 2010, 2009, and 2008 is as follows:

	2010 \$241,059,118		2009			2008			
Assessed Valuation			\$254	\$254,436,660		\$238,671,663		1,663	
	Rate		Extension	Rate		Extension	Rate		Extension
Educational	2.1560	\$	5,197,235	1.9220	\$	4,890,273	1.8890	\$	4,508,508
Operations and Maintenance	0.3330		802,727	0.2780		707,334	0.2240		534,625
Transportation	0.0570		137,404	0.0730		185,739	0.0780		186,164
Municipal Retirement	0.0210		50,622	0.0220		55,976	0.0100		23,867
Social Security	-		-	0.0420		106,863	0.0380		90,695
Working Cash	0.0500		120,529	0.0500		127,218	0.0490		116,949
	2.6170	\$	6,308,517	2.3870	\$	6,073,403	2,2880	\$	5,460,808

NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2011, the expenditures of the following fund exceeded the budget:

				Exces	s of Actual
Fund	 Budget	/	Actual	Ove	r Budget
Debt Services Fund	\$ -	\$	5,859	\$	5,859

NOTE 10 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the Plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains the primary responsibility for funding the Plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

A. Teachers' Retirement System of the State of Illinois (Continued)

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2011 was 9.4% of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after Jan. 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4% for the years ended June 30, 2010 and 2009.

The State of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees.

> On-behalf contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2011, State of Illinois contributions were based on 23.10% of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$370,428 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2010 and June 30, 2009, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 23.38% (\$333,617) and 17.08% (\$216,537), respectively.

The District makes other types of employer contributions directly to TRS:

> 2.2 formula contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2011 were \$9,321. Contributions for the years ended June 30, 2010 and June 30, 2009 were \$8,294 and \$7,353, respectively.

Federal and special trust fund contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective for the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the State contribution rate to TRS.

For the year ended June 30, 2011, the employer pension contribution was 23.10% of salaries paid from federal and special trust funds. For the years ended June 30, 2010 and June 30, 2009, the employer contribution was 23.38% and 17.08% of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2011, salaries totaling \$3,500 were paid from federal and special trust funds that required employer contributions of \$809. For the years ended June 30, 2010 and June 30, 2009, required District contributions were \$701 and \$0, respectively.

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

A. Teachers' Retirement System of the State of Illinois (Continued)

> Early Retirement Option (ERO)

The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

The maximum employer ERO contribution is 117.5% and applies when the member is age 55 at retirement.

For the year ended June 30, 2011, the District paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2010 and June 30, 2009, the District paid \$0 and \$0 in employer ERO contributions, respectively.

Salary increases over 6% and excess sick leave

• If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6%.

For the year ended June 30, 2011, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6%. For the years ended June 30, 2010 and June 30, 2009, the District paid \$0 and \$0 to TRS for employer contributions due on salary increases in excess of 6%, respectively.

If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary used to calculate final average salary, and the TRS total normal cost rate (18.03% of salary during the year ended June 30, 2011, as recertified pursuant to Public Act 96-1511).

For the year ended June 30, 2011, the District paid \$0 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2010 and June 30, 2009, the District paid \$0 and \$0 in employer contributions granted for sick leave days, respectively.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2010. The report for the year ended June 30, 2011 is expected to be available in late 2011.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at http://trs.illinois.gov.

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained on-line at www.imrf.org.

> Funding Policy

As set by statute, the District's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's contribution rate for calendar year 2010 was 10.08% of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

> Annual Pension Cost

The required contribution for calendar year 2010 was \$43,291.

Three Year Trend Information for the Regular Plan

Calendar Year Ending	F	Annual ension st (APC)	Percentage of APC Contributed	Pei	Net nsion igation
12/31/2010	\$	43,291	100%	\$	_
12/31/2009		29,636	100%		-
12/31/2008		28,236	100%		-

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund (Continued)

> Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 84.93% funded. The actuarial accrued liability for benefits was \$1,031,588 and the actuarial value of assets was \$876,131, resulting in an underfunded actuarial accrued liability (UAAL) of \$155,457. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$429,473 and the ratio of the UAAL to the covered payroll was 36%.

This schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 876,131	\$ 1,031,588	\$ 155,457	84.93%	\$ 429,473	36.20%
12/31/2009	769,063	907,071	138,008	84.79%	405,413	34.04%
12/31/2008	687,827	813,544	125,717	84.55%	387,324	32.46%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$922,795. On a market basis, the funded ratio would be 89.45%.

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$27,350, the total required contribution for the current fiscal year.

NOTE 11 - POST EMPLOYMENT BENEFIT COMMITMENTS

Teacher Health Insurance Security Fund (THIS)

The District participates in the Teacher Health Insurance Security (THIS) Fund (Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the Plan can be made only by legislative

NOTE 11 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

Teacher Health Insurance Security Fund (THIS) (Continued)

action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the Plan with the cooperation of TRS. The director of HFS determines the rates and premiums for annuitants and dependent beneficiaries and establishes the cost-sharing parameters. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the State make a contribution to THIS Fund.

The percentage of employer required contributions in the future will be determined by the director of HFS and will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.88% of pay during the year ended June 30, 2011. State of Illinois contributions were \$14,142, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2010 and June 30, 2009 were 0.84% of pay. State contributions on behalf of District employees were \$12,011 and \$10,649, respectively.

> Employer contributions to THIS Fund

The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.66% during the year ended June 30, 2011, and 0.63% during the years ended June 30, 2010 and June 30, 2009. For the year ended June 30, 2011, the District paid \$10,607 to the THIS Fund. For the years ended June 30, 2010 and June 30, 2009, the District paid \$9,009 and \$7,987 to the THIS Fund, respectively, which was 100% of the required contribution.

The publicly available financial report of the THIS Fund may be obtained by writing to the Department of Healthcare and Family Services, 201 S. Grand Ave., Springfield, IL 62763-3838.

NOTE 12 - INTERFUND TRANSFERS

The following funds were transfers for the year ended June 30, 2011:

Transfer from	Transfer to	 Amount
General Fund	Debt Services Fund	\$ 5,859
General Fund	Capital Projects Fund	2,300,000
Operations and Maintenance Fund	Capital Projects Fund	200,000

The transfer to the Debt Services Fund was made to fund payments on capital leases. The transfers to the Capital Projects Fund were made to fund construction projects.

NOTE 13 - JOINT VENTURE - NORTHERN SUBURBAN SPECIAL EDUCATION DISTRICT (NSSED)

The District and eighteen other districts within the North Shore suburbs of Chicago have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of financial condition (modified cash basis) of NSSED at June 30, 2010 (most recent information available) is as follows:

Assets	_\$	19,001,696
Liabilities Net Assets	\$	1,376,303 17,625,393
	\$	19,001,696
Revenues Received Expenditures Disbursed	\$	64,783,934 51,143,210
Net Increase/(Decrease) in Net Assets	\$	13,640,724

Complete financial statements for NSSED can be obtained from the Administrative Offices at 760 Red Oak Lane, Highland Park, IL 60035-3899.

NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were a member.

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

As of June 30, 2011, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The District is also a member of the Workers' Compensation Self Insurance Trust (WCSIT), a joint risk management pool of school districts through which workers' compensation coverage is provided.

NOTE 15 - SELF INSURANCE

The District is a member of COOP 90, a cooperative for self-insurance of employee health plans comprised of several governmental entities. Members pay into the trust certain specific amounts (including amounts collected from employees) established by the trusts' insurance consultants. The trust pays all claims and maintains reserves for claims incurred but not submitted. The trust also carries excess claims insurance. Consequently, the District's administration believes there is little likelihood that additional amounts for past policy years would be required under these self-insurance agreements.

NOTE 16 - CONTINGENCIES

The District is not aware of any litigation which might have a material adverse affect on the District's financial position.

NOTE 17 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2010 EAV Rate	\$ 241,059,118 6.90%
Debt Margin Current Debt	\$ 16,633,079 690
Remaining Debt Margin	\$ 16,632,389

NOTE 18 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through August 29, 2011, the date on which the financial statements were available to be issued.

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

- 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. 15 ILCS 420/4A-1011
- One or more custodians of funds falled to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code. f105 ILCS 5/8-2; 10-20.19; 19-61
- 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-conformlty 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.
- Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. 130 ILCS 115/121
- 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. Substantiat, 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. I105 ILCS 5/17-16 or 34-23 thru 34-271
- 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 Ald certificates or tax anticipation warrants and revenue anticipation notes.
- 16. The district has Issued school or teacher orders for wages as permitted in Sections 8-16, 32-7.2 and 34-76 of the School Code or Issued funding bonds for this purpose pursuant to Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
- 17. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit,
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- X 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991
 - 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:

6/30/2011

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	\$500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	14507	396	37404	4922	13438	70667
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)		1				0
Total Total						70667

^{*} 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 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.

Comments Applicable to the Auditor's Questionnaire:

Milburn Cain & Co.

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.

Milburn Cain & C.

9/06/2011 mm/dd/yyyy

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature. Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to iSBE no later than November 15, annually.
- * Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental 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.

Printed: 8/25/2011 2011 AFR xls

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43				ъ.	anding Litigation											
44	l				ending Litigation aterial Decrease in E	ΕΑV										
46	l		:		aterial Increase/Dec		Enrollment									
47	1			A	dverse Arbitration Ru	ıling										
48		- :			assage of Referendu											
49 50					axes Filed Under Pro ecisions By Local Bo		oviou or Illinois	Droporty	Tov	Annoal Board (E	OTAD)					
51					ther Ongoing Conce				I ax	Appear board (r	- IAD)					
52				J	33	(_ (_										
53			Comi	nen	s:				- 1 - 1 - 1 - 4 -			A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		1.1.1.1.1.1.1.1.1.1.1.1.1.1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
54		1														
55 56	1															
57	1															
58	1	-	-1-7-8-7-0		*************				a a per . 1 .		************		ordanos samesas la			
60	1															
61	1															

(Go to the following web site for reference to the Financial Profile) Total	Ratio Score 1,421 Weight 5,399.00	Ratio Score 1.421 Weight S. 1.422 S. 1.422 S. 1.423 Weight Weight Weight S. 1.423 Weight Weight Weight S. 1.423 Weight Weight Weight Weight Weight Weight Weight S. 1.423 Weight
Ratio Score 1.421 Weight 309.00	Total Ratio Score 8,575,099,00 1.421 Weightt 3,923,309,00 Value 4,623,362,00 1.178 Adjustment 3,923,309,00 7.403 Value 7,505,859,00) 7.403 Value Total Days Score 8,804,071,00 685,53 Weight 12,842,67 Percent Score 0,00 100,00 Weight 5,216,760,37 Value 690,00 99,99 Weight 16,633,078.14 Percent Score 690,00 99,99 Weight 16,633,078.14 Value	Total Ratio Score 5,575,099.00 1.421 Weight 3,923,309.00 1.478 Adjustment 4,623,362.00 1.178 Adjustment 3,923,309.00 7.403 Value 1,2505,859.00) 7.403 Value 12,842.67 685.53 Weight 12,842.67 100.00 Weight 5,216,760.37 Value Value 690.00 99.99 Weight 16,633,079.14 Percent Score 16,633,079.14 Total Value 16,633,079.14 Total Value
Total Ratio Score 5,575,099,00 1,421 Weight 3,923,309,00 1,421 Weight (2,505,859,00) 1,178 Adjustment 4,623,362,00 1,178 Adjustment 3,923,302,00 7,403 Value 1,2505,859,00) 7,403 Value 12,505,859,00) 7,403 Value 12,842,67 685,53 Weight 0,00 100,00 Weight 5,216,760,37 Value 690,00 99,99 Weight 16,633,078,14 Percent Score 16,633,078,14 Total Profile Score:	Total Ratio Score 5,575,099,00 1,421 Weight 3,923,309,00 1,4178 Adjustment 4,623,362,00 1,178 Adjustment 4,623,362,00 7,403 Value 7,505,859,00) 7,403 Value 10,505,859,00) 7,403 Value 12,605,859,00) 7,403 Value 12,842,67 685,53 Value 12,842,67 Percent Score 0,00 100,00 Value 5,216,760,37 Percent Score 690,00 99,99 Weight 16,633,078,14 Yalue	Total Ratio Score 5,575.099.00 1.421 Weight 3,923,309.00 Value (2,505,859.00) 1.178 Adjustment 4,623,362.00 1.178 Adjustment 3,923,309.00 7.403 Value (2,505,859.00) 7.403 Value 12,842.67 885.53 Weight 12,842.67 Percent Score 0.00 100.00 Weight 5,216,760.37 Value Value 680.00 99.99 Weight 16,633,079.14 Total Value Total Profile Designation: RECOGNII
7.403 (2,505,859.00) Total Ratio Score (2,505,859.00) Total Adjustment (2,505,859.00) T.403 Value (2,505,859.00) T.403 Value (2,505,859.00) T.403 Value (885.53 Weight (12,842.67 Value (90.00 Weight (5,216,760.37 Value (885.53 Weight (10.00 Weight (1	7.403 (2,505,859.00) Total 7.403 (885.53 Weight 12,842.67 Total 0.00 Weight 5,216,760.37 Total 680.00 Total 680.00 Weight 16,633,079.14 Percent Score 690.00 Weight 16,633,079.14 Total Percent Score 690.00 Weight 16,633,079.14 Total Percent Score 690.00 Weight 16,633,079.14 Total Percent Score 690.00 Weight 16,633,079.14 Percent Score 690.00 Percent Score 690.00 Percent Score 690.00 Weight 16,633,079.14 Value	Total Percent Score
Total Ratio Score 4,623,362.00 1.178 Adjustment 3,923,309.00 7.403 Weight (2,505,859.00) 7.403 Value Total Days Score 8,804,071.00 665.53 Weight 12,842.67 Percent Score 0.00 100.00 Weight 5,216,760.37 Value 16,633,079.14 Percent Score 690.00 99.99 Weight Value Value 16,633,079.14 Yalue	Total Ratio Score 4,623,362,00 1.178 Adjustment 3,923,309,00 7.403 Weight (2,505,859,00) 7.403 Value Total Days Score 8,804,071,00 685.53 Weight 12,842,67 Percent Score Total Percent Score 0.00 100.00 Weight 5,216,760,37 Value 16,633,079.14 Percent Score 69.99 Weight 16,633,079.14 Yalue	Total
4,623,362.00 1.178 Adjustment 3,923,309.00 Weight (2,505,859.00) 7.403 Value Total Days Score Value 12,842.67 685.53 Weight 12,842.67 Value Total Percent Score Value 5,216,760.37 Value 690.00 99.99 Weight 16,633,079.14 Value	4,623,362.00 1.178 Adjustment 3,923,309.00 Weight (2,505,859.00) 7.403 Value Total Days Score Value 12,842.67 685.53 Weight Value 0.00 100.00 Weight 5,216,760.37 Value 690.00 99.99 Weight 16,633,079.14 Value	4,623,362.00 Weight 3,923,309.00 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 7,403 8,804,071.00 685.53 Weight 12,842.67 70tal 70tal 70tal 8,000 7,000 7,000 899.99 899.99 8999 8999 8999 8999 89
3,923,309.00 7.403 Veight (2,505,859.00) 7.403 Value 12,842,67 Total 0.00 100.00 Veight 5,216,760.37 Value 100.00 Veight 5,216,760.37 Value 100.00 Veight 6,633,079.14 Total Fercent Score 690.00 99.99 Value Value 16,633,079.14	3,923,309.00 7.403	3,923,309.00 (2,505,859.00) 7,403 Value 10,000 100,00 10
(2,505,859.00) 7.403 Total 12,842.67 Total 0.00 100.00 1	(2,505,859.00) 7.403 Total 12,842.67 Total 0.00 Total 5,216,760.37 Total 16,633,079.14 Total Percent 100.00 Percent 100.0	(2,505,859.00) 7.403 Total 12,842.67 Total 0.00 100.00 100.00 100.00 Weight 5,216,760.37 Total 6,633,079.14 Estimated 2012 Financial Profile Designation: RECOGNII
Total Days Score 8,804,071.00 685.53 Weight 12,842.67 Value Total Percent Score 0.00 100.00 Weight 5,216,760.37 Value Value 690.00 99.99 Weight 16,633,079.14 Value Value	Total Days Score 8,804,071.00 685.53 Weight 12,842.67 Value Total Percent Score 0.00 100.00 Weight 5,216,760.37 Value Value 16,633,079.14 Percent Score 690.00 99.99 Weight 7 Value Value 16,633,079.14 Value Value	Total
8,804,071.00 685.53 Weight 12,842.67 Value 12,842.67 Value Total Percent Score 0.00 100.00 Weight 5,216,760.37 Value 16,633,079.14 Score 10,000 99.99 Weight 16,633,079.14 Value	8,804,071.00 685.53 Weight 12,842.67 Value 12,842.67 Value Total Percent Score 0.00 100.00 Weight 5,216,760.37 Value 690.00 99.99 Weight 16,633,079.14 Value Total Profile Score:	8,804,071.00 685.53 Weight 12,842.67 Value 12,842.67 Value Total Percent Score Value 5,216,760.37 Value 16,633,079.14 Score Cego.00 99.99 Weight 16,633,079.14 Value Total Profile Score: Total Profile Score:
Total Percent 100.00 Score 100.00 5,216,760.37 Value 100.00 Total 690.00 Percent 99.99 Score 100.00 6,633,079.14 Value 100.00 Total Profile Score:	Total Percent 100.00 Score 100.00 5,216,760.37 Value 100.00 Total 690.00 Percent 99.99 Weight 100.00 16,633,079.14 Value 100.00	Total Percent 100.00 Score 100.00 5,216,760.37 Value 200.00 Value 300.00 Total 690.00 99.99 Weight 300.00 16,633,079.14 Total Profile Score: Total Profile Besignation: RECOGNII
0.00 100.00 Weight 5,216,760.37 Value Total Percent Score 690.00 99.99 Weight 16,633,079.14 Value Total Profile Score:	0.00 100.00 Weight 5,216,760.37 Value Total Percent Score 690.00 99.99 Weight 16,633,079.14 Value Total Profile Score:	0.00 100.00 Weight 5,216,760.37 Value Total Percent Score 690.00 99.99 Weight 16,633,079.14 Value Total Profile Score: Estimated 2012 Financial Profile Designation: RECOGNI
5,216,780.37 Total Percent Score 690.00 99.99 Value 16,633,079.14 Total Profile Score:	5,216,780.37 Total 99.99 16,633,079.14 Total Profile Score:	5,216,780.37 Total Percent Score 690.00 99.99 Weight 16,633,079.14 Total Profile Score: Estimated 2012 Financial Profile Designation: RECOGNI
Percent Score 99.99 Weight Value Total Profile Score:	Total Percent Score 690.00 99.99 Weight C 16,633,079.14 Value C Total Profile Score: 3	Total Percent Score 690.00 99.39 Weight (16,633,079.14 Value Total Profile Score: 3 Estimated 2012 Financial Profile Designation: RECOGNITI
99.39 Weignt Value Total Profile Score:	690.00 99.39 Weight C 16,633,079.14 Value C Total Profile Score: 3	690,00 99.99 Weight 16,633,079.14 Value (16,633,079.14 Total Profile Score: 3
	Total Profile Score: 3.	Total Profile Score: 3 Estimated 2012 Financial Profile Designation: <u>RECOGNIT</u>)
		Estimated 2012 Financial Profile Designation: RECOGNIT

BASIC FINANCIAL STATEMENTS S

STATEMENT OF ASSETS AND LIMBULES ARRING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2011
EMENT OF ASSE

2 CURRENT ASS 3 CURRENT ASS 5 Investment's 1 Investment's 5 Investment's 5 Investment's 6 I Taxes Receit 7 Interfund Receiven 6 Intergovernm 6 Investment's 10 Investment's 11	ASSETS CURRENT ASSETS (100) Cash (Accounts 111 through 115) 1 Investments Taxes Receivable Interfund Receivables Investory error (Accounts Receivable Investory Prepaid thems Other Receivables Total Current Assets CAPITAL ASSETS (200)	Acct. #	(10) Educational	(20) Operations &	(30)	(40)	(50) Municipal	(60)	(70) Working Cash	(89)	(90)
	ugh 115)	Acct. #	(10) Educational	Operations &	(30)	(40)	Municipal	(uu)	Vorking Cash	9	Fire Prevention
<u> </u>	unts Rece	Acct. #	Educational	Operations &			Managa	Canital Projects	Working Cash		Fire Prevention
- 5	ASSETS (100) coounts 111 through 115) ' ents its elvelvable ceelvables ceelvables ceelvables urent Assets (Describe & Itemize) Current Assets ASSETS (200)	120		Maintenance	Debt Services	Transportation	Retirement/Social Security	Odpiral riczorze	•	Tort	Safety
	coounts 111 through 115) ' ents leceivable It Receivables remmental Accounts Receivable ecitables it flems Assets (Describe & Itemize) Current Assets ASSETS (200)	120									
, , , , , , , , , , , , , , , , , , , 	ents is ectivable It Receivables remnentral Accounts Receivable scelvables items ternt Assets (Describe & Itemize) Current Assets ASSETS (200)	120	687,342	119,033		52,145	27,081	28,828	184,301	0	
	eceivables remnental Accounts Receivable eceivables eceivables tensional Accounts Receivable accelvables control Assets (Describe & Itemize) Current Assets ASSETS (200)		5,115,580	885,909		388,093	201,555	214,556	1,371,668	:	
	1 Receivables ermential Accounts Receivable ecelvables gry by tiens Litens Lurent Assets (Describe & Itemize) Current Assets ASSETS (200)	130	2,668,946	412,226	0	70,561	25,996	0	61,896		
	emmental Accounts Receivable ecelvables 3 thems urrent Assets (Describe & Hemize) Current Assets ASSETS (200)	140	0	0	0	0	0.	0	0	0	
	y y tenns urrent Assets (Describe & Hemize) Current Assets ASSETS (200)	150	67,572	0	0	37,800	0	0	0	0	
	y items urrent Assets (Describe & Itemize) Current Assets ASSETS (200)	160	460	0	0	0	0	0	0	0	
	Items urrent Assets (Describe & Itemize) Current Assets ASSETS (200)	170	0	0	0	0	0	0	0		
	urent Assets (Describe & Itemize) Current Assets ASSETS (200)	180	43,375	21,502	0	0	0	0	0	0	
	Current Assets ASSETS (200)	190	17,761	3,076		1,347	700	745	4,762	0	
13 Total	ASSETS (200)		8,601,036	1,441,746	0	549,946	255,332	244,129	1,622,627	0	
1/ CAPITAL											
	Morks of Art & Historical Transmiss	210									
_	ALC: I ISOURCE I FORGER	230									
	P. Halle C. D. Glabour Communication	030									
	enilating improvertients	240									
	Site Improvements & Infrastructure	240									
	Capitalized Equipment	ngz -									
20 Construction	Construction in Progress	260									
	Amount Available in Debt Service Funds	340									
	Amount to be Provided for Payment on Long-Term Debt	320									
23 Total	Total Capital Assets	·									
24 CURRENT	CURRENT LIABILITIES (400)			:				:		:	:
:	Interfund Payables	410	0	0	O	0	0	•			
26 Intergov	Intergovemmental Accounts Payable	420	0	0	°,		•	0	0	:	_
27 Other Pa	Other Payables	430	257,556	103,362	0	21,442	0 :	129,508	0	•	
28 Contract	Contracts Payable	440	0	. 0		0	0	. 0		_	_
29 Loans P	Loans Payable	460	0	0	0	0		0	0	•	
30 Salaries	Salaries & Benefits Payable	470	0	0	•	0	2,915		0	0	
31 Payroll [Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	_	
32 Deferred	Deferred Revenues & Other Current Liabilities	490	5,197,235	802,727	0	137,404	50,622	0	120,530		0
33 Due to A	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0		
34 Total	Total Current Liabilities		5,454,791	680'906	0	158,846	53,537	129,508	120,530		o
35 LONG-TEI	LONG-TERM LIABILITIES (500)										
	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
	Total Long-Term Liabilities						:	:	:		
<u> </u>		714							:		
	Unreserved Fund Balance	730	3,146,245	535,657	0	391,100	201,795	114,621	1,502,097		-
40 Investm	Investment in General Fixed Assets					٠					
	Total Liabilities and Fund Balance		8,601,036	1,441,746	0	549,946	255,332	244,129	1,622,627		

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

× .	α	_	2	z
Ĭ.			Account Groups	Groups
ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long- Torm Debt
CHERTAL ACCETE (ARM)				
3 —		510		
4 Cash (Accounts 11) through 110)	130			
5 Investments	130			
6 Taxes Receivable				
7 Interfund Receivables	140			
8 Intergovernmental Accounts Receivable	150	:		
9 Other Receivables	160			
10 Inventory	170	:		
11 Prepaid Items	180			
12 Other Current Assets (Describe & Itemize)	190			
13 Total Current Assets		510		
CAPITAL ASSETS (200)				
	210			
_	220		382,477	
	230		8,421,916	
18 Site immements & Infrastructure	240		758,494	
	250		722,801	
_	260			
22 Consumer Available in Dath Service Finds	340			
22 Amount to be Provided for Payment on Long-Term Debt	350			069
23 Total Capital Assets			10,285,688	069
_				
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	:		
34 Total Current Liabilities		510		
35 LONG-TERM LIABILITIES (500)				
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			069
37 Total Long-Term Liabilities				069
38 Reserved Fund Balance	714			
39 Unreserved Fund Balance	730			
40 Investment in General Fixed Assets			10,285,688	
_		4	40.000 800	690

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

	,	ŀ			- - -			-				
	A	<u> </u>	5	2	_ _	L	5	=	-	-	_	
_			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	intion &
$\neg \tau$							Security					,
	RECEIPTS/REVENUES				:						:	
	Local Sources Flow-Through Receipts/Revenues from One District to	1000 2000	5,030,710	716,702	. 0	189,483	166,937	2,002	137,390	Ü	0	0
	Another District		0	0		0	0				٠	
9	State Sources Endoral Sources	3000	120,567	909'6	0 0	76,366		0 0	0 0	,		0 0
- ∞	Total Direct Receipts/Revenues	3	5,299,619	726,310	0	265,849	166,937	2,002	137,390	, ,		0
6	Receipts/Revenues for "On Behalf" Payments	3998	384,570	0	0	0	0	0			. 0	0
10	Total Receipts/Revenues		5,684,189	726,310	0	265,849	166,937	2,002	137,390	J	0	0
Ξ	DISBURSEMENTS/EXPENDITURES											
12	Instruction	1000	2.066,680				37.371					
_	Support Services	2000	1,084,819	519,786		92,682	64,669	2,387,381		J	. 0	0
4	Community Services	3000	0	0		0	0					÷
15	Payments to Other Districts & Govermental Units	4000	766,310	0	0	93,085	0	0				0
16	Debt Service	2000	0	0	5,859	0	0					0
17	Total Direct Disbursements/Expenditures		3,917,809	519,786	5,859	185,767	102,040	2,387,381		J	0	0
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	384,570	0	0	0	0	0		J	0	0
13	Total Disbursements/Expenditures		4,302,379	519,786	5,859	185,767	102,040	2,387,381		J	0	0
	Excess of Direct Receipts/Revenues Over (Under) Direct	:					:					
20	Disbursements/Expenditures 3		1,381,810	206,524	(5,859)	80,082	64,897	(2,385,379)	137,390	J	0	0
2.1	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)					•						
	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment of the Working Cash Fund	7110	0			-						
25	Abatement of the Working Cash Fund	7110	0	0	0	0	0	0	-		. 0	0
5 6	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	-		0	0
27	Transfer Among Funds	7130	0	0	:	0	:	:			:	
78	Transfer of Interest	7140	0	0	. 0	0	0	0	0		0	0
58	Transfer from Capital Project Fund to O&M Fund	7150		0								
ç	Iranster of excess Fire Prevention & Safety Lax and Interest Proceeds	200		c								
3	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170		· >								
34	to Debt Service Fund 4				0							
3 8	SALE OF BONDS (7200)	1040			:					:	:	
3 %	Premium on Bonds Sold	7220	.	o c	o c				o c)
35	ls Sold	7230		0	0	0					: _) O
36	Sale or Compensation for Fixed Assets 5	7300	0	0	0	0	0				. 0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400		-	5,804							
စ္တ	Transfer to Debt Service to Pay Interest on Capital Leases	7500			22							
စ္တ	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0							
9	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
4	Transfer to Capital Projects Fund	7800						2,500,000				•
4	ISBE Loan Proceeds	7900	0	0	0	0	0	O		٠		0
3	Other Sources Not Classified Elsewhere	7990	0 (0 1	0	0	0	0	0		0	0
	Total Other Sources of Funds		0	5	5,859	o	0	2,500,000	ο.	0	_	0
5 4	DEDMANENT TRANSEED TO VARIOUS OTHER FINDS (8400)											
4	Abolishment or Abatement of the Working Cash Fund	8110							c			
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BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

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A	و ا ا	3 8	(30)	(40)	(50)	(09)	(70)	(80)	(06)
	(nr.)	(nz)	(f)		Munîcîpal			ţ	Fire Prevention &
Description	Acct # Educational	Uperations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	į	Safety
Transfer of Working Cash Find Informati	8120			:			0		
	8130	0		0	:				
Italister Attioning round			0	0	0	0			0
Transfer of Interest						0			
Transfer from Capital Project Fund to O&M Fund	0010								c
Transfer of Excess Fire Prevention & Safety (4x & Interest Floredus to	8160								
O&M Fund									C
Transfer of Excess Fire Prevention & Safety Borld and Interest Frocesus	8170								•
to Debt Service Fullo	8410 0	0				0 : :			
Taxes Predged to hely Fillicipal of Capital Leaded	8420 0	0				0			
Grants/Reimbursements Pleaged to Pay Principal on Capital Leases						0			
Other Revenues Pledged to Pay Principal on Capital Leases	ດ໌								
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440 0	0							
Taxes Pledged to Pay Interest on Capital Leases	8510 0	0							
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520 . 0	0) (
Other Bayeause Plackan to Pay Interest on Capital Leases	8530 56					0			
Curch Colonia Transfers Diadood to Pay Interest on Capital Leases	8540 0					0 :			
Tulio balance Translate Trought to by the balance	8610	0							
laxes Predged to Pay Fillicipal of Neverloe Doing	0000								
Grants/Reimbursements Pledged to Pay Principal on Revenue bonds		:							
Other Revenues Pledged to Pay Principal on Revenue Bonds	1. 1. 2. 2.								
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640 0	4 1	,						
Taxes Pledged to Pay Interest on Revenue Bonds	8710 0								
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720 0	O .							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730 0	0		-					
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740 0	0							
Taxes Transferred to Pay for Capital Projects	8810 0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820 0								
Other Revenues Pledged to Pay for Capital Projects	8830 2,300,000	200,000	12						
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	0168	0			:				
Other Uses Not Classified Elsewhere	0668	-	c		:				
	2,305,859	200,000	0	0	0				· ·
Total Other Sources/Uses of Funds	-	(200,000)) 5,859	0	0	2,500,000	D		
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		20 E E O A		80.082	64.897	114,621	137,390		0 0
	(840,448)	ìr					1,364,707		
Fund Balances - July 1, 2010 Other Changes in Find Relances - Increases (Decreases)	1,010,04	:			:				
(Describe & Itemize)		:			204 705	114 GO4	1 502 097		0 0
	LTC 07 1 0	100 1101							

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

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	A	20	<u>.</u>	ָם בּ	П	т	9	I		_	-	~
- -			(10)	(20)	(30)	(40)	(20)	(60)	(70)	(80)		(06)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY		:					:				
5	Designated Purposes Levies (1110-1120) 7		4,911,98	710,773	0	186,683	56,098	0	127,620		0	0
0		1130	0	1				:				
_ ∞		1140		o		0	107,355	٥				
တ	Area Vocational Construction Purposes Levy	1160		0	0			0				
2		1170										
7 5		1190		0 270 270	0	0	0 2	0	0 000		. 0	0
7 5	Total Ad Valorem Taxes Levied by District DAYMENTS IN THEIL OF TAXES		4,911,900	011/011	5	000,0001	103,433		020,121		>	
	Mobile Home Privilege Tax	1210	O			•					c	
15	Payments from Local Housing Authorities	1220		0	0	0					0	
16	Corporate Personal Property Replacement Taxes	1230	26,958	0	0	. 0	2,000	0	0		. 0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0		0		0			
_	Total Payments in Lieu of Taxes		26,958		0	. 0	2,000	0	0		0	
$\overline{}$	NOILINI.											
₹ ₹	Regular - Luttion from Pupils or Parents (In State)	1311	1,356									
3 2	Regular - Diffion from Other Sources (In State)	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2										
1 2	Regular - Tuition from Other Sources (Out of State)	1314										
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321										
22	Summer Sch - Tuition from Other Districts (In State)	1322	0									
56	Summer Sch - Tuition from Other Sources (in State)	1323	0									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0									
78	CTE - Tuition from Pupils or Parents (In State)	1331	0									
8	CTE - Tuition from Other Districts (In State)	1332	0									
3 8	CTE - Tuition from Other Sources (Int of State)	1334										
33	Special Ed - Tutton from Pupils or Parents (in State)	1341										
33	Special Ed - Tuition from Other Districts (In State)	1342										
8	Special Ed - Tuition from Other Sources (In State)	1343	0									
32	Special Ed - Tuition from Other Sources (Out of State)	1344										
92	Adult - Tutton from Pupils or Parents (In State)	1351	0									
<u>۾</u>	Adult - Tuiton from Other Districts (In State)	1352										
စ္တ	Adult - Tuition from Other Sources (Out of State)	1354	0									
40	Total Tuition		1,356									
41 Ti	TRANSPORTATION FEES		•									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0						
43	Regular - Transp Fees from Other Districts (In State)	1412			2	0						
4	Regular - Transp Fees from Other Sources (In State)	1413				0						
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0						
\$ 5	Regular (Tansp Fees from Other Sources (Out of State)	1416				0						
48	Summer Sch - Hansp. Fees from Pupils of Patents (III State) Summer Sch - Transp. East from Other Districts (In State)	1421				0.0						
9	Summer Sch - Transp. Fees from Other Sources (In State)	1423										
2	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424										
2	CTE - Transp Fees from Pupils or Parents (In State)	1431				0						
33	CTE - Transp Fees from Other Districts (In State)	1432				0						
23	CTE - Transp Fees from Other Sources (In State)	1433				0						

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

Properties Pro	Comparison	Description CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Sources (In State)		(9)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)
1191 1292 1393 1414	New Properties Act of Extended of Services Transport (Author) Act of Extended of Services Transport (Author) Redunition of Services Redunition of Ser	Description Transp Fees from Other Sources (Out of State) LEd - Transp Fees from Pupils or Parents (In State) LEd - Transp Fees from Other Districts (In State) LEd - Transp Fees from Other Sources (In State)		(nr.)	(02)	(20)	(at)	Manicipal				
Accidential	Part	Description Transp Fees from Other Sources (Out of State) al Ed - Transp Fees from Pupils or Parents (in State) al Ed - Transp Fees from Other Districts (in State) al Ed - Transp Fees from Other Sources (in State)						MULICINA				Cisc Dronger
## Secure (Control Education) 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1455	Control of Stream) 1444	Transp Fees from Other Sources (Out of State) al Ed - Transp Fees from Pupils or Parents (In State) al Ed - Transp Fees from Other Districts (In State) al Ed - Transp Fees from Other Sources (In State)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	& Safety
At Sources (Out of State) 1444 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	The source (Clark State) (1444		1434 1441 1442 1443				0 0					
Figure 5 (Figure) 1452 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Februaries (Cut of Stane) 1455 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	al Ed - Transp Fees from Other Sources (Out of State) - Transp Fees from Publis or Parents (In State)	1444				0 0					
rer Sources (full of State) 1453 1454 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 2,002 1,484 1,484 2,002 1,484 1,484 2,002 1,484 1,	The Source (Out of Stars) The Source (Out of St	- Transp Fees from Other Districts (In State)	1452				00					
strents (1510 28.867 5,929 0 2800 1,484 2,002 onto the strents (1510 28.867 5,929 0 2,800 1,484 2,002 onto the strents (1510 28.867 5,929 0 2,800 1,484 2,002 onto the strents (1511 3,890 0 2,800 1,484 2,002 onto the strents (1512 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,184 2,002 9,770 0 0 0 0 0 0 0 0 0	Transp Fees from Other Sources (in State) Transp Fees from Other Sources (Out of State)	1453 1454									
### Steeling	termination (150) 28,867 5,522 0 2,500 1,444 2,000 5,770 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	I Transportation Fees		•			0					
Assistant investments (1970 6000 1,484 2,000 os on investments (1970 6000 1,484 1,	Assistant and Statement St				:		2 800	1 484	2.00.2	9.770		
1484 2,002 1484 2,002 1484 2,002 1484 2,002 1484 2,002 1,004 1	## Continue the following by Continues (1970) ## C	est on Investments	1510		:	0	000	0	0	0		
18 - Lunch 18	F. Linch 1972 1989 1972 1979 197	or Loss of oak of involutions		28,867	5,929	0	2,800	1,484	2,002	9,770	0	
1611 3,680 1611 1612 0 1612 0 1613 0 1614 0 1614 0 1614 0 1614 0 1614 0 1614 0 0 1614 0 0 1614 0 0 0 0 0 0 0 0 0	1611 3,880	ERVICE										
remize) 1913 0 1913 0 1914 0 1915 0 1915 0 1916 0 1917 0 1711 5,175 0 1720 27,830 0 1730 0 1730 0 1730 0 1811 0 1911 0 1922 0 1980 0 19	1917 1917	ss to Pupils - Lunch	1611									
remize) 1614 0 Eac) 1620 0 Eac) 1620 0 Eac) 1620 0 1719 6,825 0 1720 27,830 0 1720 0 1730 0 1730 0 Textbooks literate & literate 0 REES 0 R	1614 0 0 0 0 0 0 0 0 0	:	1612									
1500	170 171	es to Pupils - A la Carte	1613	:								
ze) 1690 0 0 0 3,680 2 0 0 1771 5,175 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1771 5,175 0 0 0 0 0 0 0 0 0	ss to Pupils - Other (Describe & Itemize)	1620									
3,680 ze) 1711 5,175 0 e (20escribe & Itemize) 1720 27,830 0 e (Coescribe & Itemize) 1730 12,057 0 Textbooks 1812 0 extrooks 1822 0 extrooks 1820 0 e (20escribe & Itemize) 1711 0 for the control of the contro	3,680 29) 1711 5,175 0 1719 6,825 0 1719 2,1780 0 1720 2,1800 0 1720 2,1800 0 1813 0 1819 0 1822 0 1822 0 1822 0 1822 0 1825 0 1825 0 1826 0 1850 0 1	is to Adults ar Food Service (Describe & Hemize)	1690									
1711 5,175 0 0 0 0 0 0 0 0 0	T1710 5,175 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1831 0 0 1812 0 0 1822 0 0 1822 0 0 1829 0 0 0 0 0 0 1820 0 0 0 0 0 1820 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	al Food Service										
ze) 1771 5,175 0 0 6,825 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	top) 1771 5.175 0 top) 1770 27,830 0 top 0 0 0 top 1720 27,830 0 top 0 0 0 0 with Sources 1950 0 0 0 0 viete Sources 1950 0 0 0 0 0 ty Conventrients 1950 0 0 0 0 0 ty Conventrients 1950 0 0 0 0 0 1950 0 0 0 0 0 0 0 1950 0 0 0 0 0 0 0 1950 0 0 0 0 0	TISCHOOL ACTIVITY INCOME										
r (Describe & Itemize) 1719 6,825 0 1 1720 27,830 0 0 1 1730 27,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(Obsercible & Nemice) (1719) 6,825 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 1720 27,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nissions - Athletic	1711									
1720 27,830 0 ol Activity Revenue (Describe & Hemize) 1730 0 0 Indo Activity Income 1730 12,057 0 51,887 0 Textbooks School Textbooks 1813 0 Herize) Hemize) Hem	1720 27,830 0 0 0 0 0 0 0 0 0	nissions - Other (Describe & Remize)	1719		.0							
1730 0 0 0 0 1730 12,057 0 0 0 1790 12,057 0 0 1790 12,057 0 0 1791 12,057 0 0 1841 0 0 0 1841 0 0 0 0 1842 0 0 0 0 1843 0 0 0 0 1844 1845 0 0 0 1845 1845 0 0 0 1846 1846 1845 0 0 0 1845 1845 0 0 0 1846 18	17.30 12.057 0 0 0 0 0 0 0 0 0		1720	:								
ool Activity Revenue (Describe & Itemize) 1790 12.057 0 nool Activity Income 51,887 0 0 Textbooks 1812 0 0 School Textbooks 1813 0 0 arthuring Education Textbooks 1821 0 0 active is Itemize) 1821 0 0 active is Itemize) 1822 0 0 inuling Education Textbooks 1822 0 0 inuling Education Textbooks 1822 0 0 inuling Education Textbooks 1823 0 0 inuling Education Textbooks 1820 0 0 include Stemize) 1820 0 0 come 0 0 0 come 0 0 0 0 Comment 0 0 0 0 Comment 0 0 0 0 Donations from Private Sources 1930 0 0 0 <td> 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 12,</td> <td>k Store Sales</td> <td>1730</td> <td>:</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 0 12,057 12,	k Store Sales	1730	:	0							
Textbooks	Textbooks Text	ir District/School Activity Revenue (Describe & Itemize)	1790									
Textbooks 1811 0 School Textbooks 1812 0 ninuing Education Textbooks 1819 0 axbooks 1822 0 axbooks 1822 0 inuing Education Textbooks 1829 0 invining Education Textbooks 1829 0 termize) 1890 0 termize) 0 0 0 tentiles 1890 0 0 0 toon 0 0 0 0 toon 0 </td <td>School Tackbooks 1811 0</td> <td>il District/School Activity Income</td> <td></td> <td>51,887</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	School Tackbooks 1811 0	il District/School Activity Income		51,887	0							
ts1 0 1811 0 0 1812 0 0 1813 0 0 1813 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tes 1811 0 0 olives 1813 0 0 1822 0 0 1823 0 0 1829 0 0 ources 1920 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 field 1950 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	OK INCOME										
ts12 0 1 1812 0 1 1813 0 1 1814 0 1 1824 0 1 1829 0 1 1829 0 1 1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ts: 1812 0 1822 0 1822 0 1823 0 1829 0 1890 0 00000000 1890 0 00000000 00000000 00000000 00000000	tais - Regular Textbooks	1811									
ks 1819 0 0 1 1822 0 0 1 1829 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ks 1819 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tals - Summer School Textbooks	1812									
ks 1823 0 1829 0 1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ks 1821 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tals - Adult/Continuing Education Textbooks	1010									
ks 1822 0 1823 0 1829 0 1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ks 1822 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tals - Other (Describe & Itemize)	1821									
ks 1823 0 0 1829 0 0 1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tricks 1823 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ss - Negural Textbooks	1822									
1829 0 0 1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1829 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ss - Adult/Continuing Education Textbooks	1823									
1890 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1990 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ss - Other (Describe & Itemize)	1829									
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ources 1970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	er (Describe & Itemize)	1890									
1910 0 0 0 0 0 0 0 0 0 arments 1930 0 0 0 0	ources 1920 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	al Textbook Income		0								
tions and Donations from Private Sources 1920 0 0 0 0 0 0 ees from Municipal or County Governments 1930 0 0 0 0 0 0	tions and Donations from Private Sources 1920 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	REVENUE FROM LOCAL SOURCES										
tons and Donations from Private Sources 1920 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	tions and Donations from Private Sources 1920 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ntals	1910	:	0	:						
unity Governments 1930 0 0 0 0 0 0 0	nty Governments 1930 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	hributions and Donations from Private Sources	1920	:	:		0					
0	1940 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	act Fees from Municipal or County Governments	1930				o (>				
1940	TIF Districts 1960 1,468 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	vices Provided Other Districts	1940				9					:
1,486	TIF Districts 1970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	und of Prior Years' Expenditures	1950	1,40								:
0 000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ments of Surplus Moneys from TIF Districts	1960					•				
1970		ers' Education Fees	1970		:							
0021		ceeds from Vendors' Contracts	nos:			:				•		

									-			
	A	В	0	۵	ш	u.	9	I	- - !	إ	- -	T
			(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	ention ety
7호		1991		0	0	0	Social Security 0	0				
<u>چ</u> چ	Sale of Vocational Projects	1992	0.0		c							
3 6	Other Local Revenues (Describe & Itemize)	1999	4,514						0		. 0	0
108	Total Other Revenue from Local Sources		5,982	0	φ.	0	0	0	0		0	0
8	Total Receipts/Revenues from Local Sources	1000	5,030,710	716,702		189,483	166,937	2,002	137,390	1		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
1	Flow-through Revenue from State Sources	2100		. 0		. 0	0					
112	SC.	2200	0	0		0	0					
113	Other Flow-Through (Describe & Itemize)		0	0		0	0					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
11.5	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
140	INBESTRICTED GRANTS IN AID											
10	General State Aid. Sec. 18-8 05	3001	54.538	· c	c	0	:				. 0	
- Q	General State Aid - Hold Harmless/Supplemental	3002					0	0			. 0	0
7	Reorganization incentives (Accounts 3005-3021)	3005				0	0				. 0	0
	Other Unrestricted Grants-In-Aid from State Sources	3099										
120	(Describe & Itemize)			0	0	0 1	o (0 (0	0
	Total Unrestricted Grants-In-Aid		54,538	0.	0	o .	5				⇒	<u> </u>
123 R	RESTRICTED GRANTS-IN-AID											
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition	3100	6,700			O .						
200	Special Education - Extraordinary	3105	26,876									
07 (Special Education - Personnel Consist Education - Organism - Individual	3420	610,82									
128	Special Education - Orphanage - Individual	3130				o c						
1,20	Special Education - Summer School	3145	304									
130	Special Education - Other (Describe & Itemize)	3199	0	0								
131	Total Special Education		65,895	0		0						
132	CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200	0	0			0					
2 2	CTE - Secondary Program Improvement (CTEI)	3220	0.6									
2	CTE - WECEP	3225	D) o		•						
137	OTE - Agriculture Eutoanori	3240										
138	CTE - Student Organizations	3270	0				0					
139	CTE - Other (Describe & Itemize)	3299	0	0								
140	Total Career and Technical Education		·	0			0					
141	BILINGUAL EDUCATION		-									
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				Đ					
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0									
444	Total Bilingual Ed	: 6	0				Ď					
14 0 14 14 14	State Free Lunch & Breakfast	3365					:					
147	Octool predictor	3370		: :								•
148		3410				0	0	0			:	.0
149	Adulf Ed - Other (Describe & Itemize)	3499	0	0	0	0	0					0
]												

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

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Fig. Capital Capit			,	C	(Ц	ď	Ī	-		_
Participation Participatio	لسا	A	8) 	ב ב	الارمور)	\(\(\frac{1}{2}\)	04/	(60)	(02)	(80)	(06)
Participation Participatio	-			(10)	(20)	(30)	(40)	(30) Municipal	(20)		3	Fire Prevention
Transpectation: Control of the con	0	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	& Safety
Transportation County Co	185) and the control of	3500	0	0		1,558	0				
Total Processing Content	<u>2</u>	:	3510	0	0		74,808	0				***************************************
Administration and Administration	153		3599	0	0 (0 366					•
Comparison of the comparison	<u>2</u>	Total Transportation	3810		D		000'01					
Improvement and continued by the conti	2 9		3860		0		0					
Figure 1 Figure 2 Figure 3	157	Optional Education	3695				0 (0	0 0				
State of Contractive Contracti	200		3705	:			0	0				
Contrivent Resolution (and processed should consider Sear Action 2012 2012 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	190	ing Recovery	3720				0	0				
Octobate Marketing Particular Marketing State Author) Charges Described to Marketing	191		3725	0			0.0	0				
Ottors price between the coverage of the control of the control of the coverage of the cover	162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	o c	:		. 0	0				
Second States of Extensional Processing States Communication Sta	, 1 2 3 4	Chicago General Education Block Grant Chicago Educational Sensines Block Grant	3767	0	0		0	0				:
Transcript Caregory Caregor	5 5	Block Grant	3775	0	0	0			0 (
Extensed Character and Extension States of the Character States	166		3780	0	0			o				
Clearable Larrably Department 1995 199	167	State Charter Schools	3815	0.0			5 6					
Interface Propose Properties Propert	168	Extended Learning Opportunities - Summer Bridges	3875	· .					:			
October Peter Secretaria annual annua	169		3920		0				0			0
Total Restricted Grantsh-hAdd RECEITS (SEADLES COURCES (1000)) RESTRICTED GRANTS (SAADLES COURCES (1000)) RESTRICTED GRANTS (SAADLES (1000)) RESTRICTED GRANTS (1000) RESTRICTED GRANTS (17	School infrastructure - Maintenance Frojects Other Pastricted Revenue from State Sources (Describe & Itemize)	3333	1 :	1			0	. o .	0		:
Total Receipter from State Sources 3400 120.567 9.608 0 76,388 0 0 0 0	172	Total Restricted Grants-In-Aid		99				0	0			
PRECEIPTS REVENUES FROM FEDERAL SOURCES (4000) Index Preceive Defector From Federal COVT Chief the County From Fed	173	Total Receipts from State Sources	3000	120,567	9,608			o		-		
UNRESTRICTED GRANTS-HAJD RECEIVED DIRECTLY FROM FEDERAL GOVT Chemical Impact Aid Chemical Impact Aid Chemical Control Incident Control Incident Control Aid Security from the Fed Control Aid Security Control Incident Control	7 7 7	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
February Impact Ma Cheerupe & Control		JURESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL	GOVT									
Other Unsertited Canabi-Add Received Directly from the Fed Govt 4000 0 0 0 0 0 0 0 0		A THE RESEARCH CONTRACTOR OF THE PARTY OF TH	7007				0	0	0	0		0 . 0
Total Interactived Control—N-AId Received Directly From the Federal Covid Control—N-AId Received Directly From the Federal Covid Control—N-AID RECEIVED DIRECTLY FROM FEDERAL GOVT RESTRICTED GRANTS-NIN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT Additional Control—N-AID Received Directly from the Federal Covid Covid Control—N-AID Received Directly from the Federal Covid Covid Control—N-AID Received Directly from the Federal Covid Cov	176	Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt	4004	D		:		•		c		c
Triangle Construction Construc	177	(Describe & Itemize)		0			٠	:	.			
Head Start	γ,	ints-In-Aid Received Directly		0				0	0	0		0
Pead Start		RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GO	Ϋ́	:								
Construction (impact Air) 4050 0		Head Start	4045									
MACANICHE	181		4050					0				
Total Restricted Grants-In-Aid Received Directly from Federal Govt	182	MAGNET Other Received Directly from the Federal Govt	4090									
Total Restricted Grants-In-Aid Roceived Directly from Federal Govt 0 0 0 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE TITLE V 0 0 0 0 TITLE V - Innovation and Flexibility Formula 4 4105 0 0 0 Title V - District Projects 4 105 0 0 0 0 Title V - Chiral Closscribe & Itemize) 4 199 0 0 0 0 Title V - Chiral Closscribe & Itemize) Total Title V 0 0 0 0 Trail of V - Chiral Closscribe & Itemize) 4 1999 0 0 0 0 Trail of V - Chiral Closscribe & Itemize) 4 290 0 0 0 0 Trail of V - Chiral Closscribe & Itemize) 4 200 0 0 0 0 Breakfast Start UP 6 0 0 0 0 0 Special Milk Program 4 220 0 0 0 0 0 Special Milk Program <th>183</th> <th>(Describe & Itemize)</th> <th></th> <th>:</th> <th></th> <th></th> <th>0</th> <th></th> <th>D</th> <th></th> <th></th> <th></th>	183	(Describe & Itemize)		:			0		D			
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE TITLE V TITLE V 4100 0 0 Title V - District Projects 4105 0 0 Title V - District Projects 4107 0 0 Title V - Stural & Low Income Schools 4107 0 0 Title V - Other (Describe & Itemize) 4199 0 0 Total Title V 0 0 0 Acta of Service & Itemize) 4210 0 National School Lunch Program 4220 0 Special Milk Program 4220 0 School Breekfast Program 4220 0	187	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
TITLE V 0 0 TITLE V Innovation and Flexibility Formula 4100 0 0 Title V - District Projects Title V - One of title V - Other (Describe & Itemize) 4107 0 0 Title V - Strait & Low Income Schools 4107 0 0 0 Title V - Other (Describe & Itemize) 4107 0 0 0 Total Title V FOOD SERVICE 4200 0 0 0 Breakfast Start-Up 4210 0 0 0 0 National School Lunch Program 4216 0 0 0 Special Milk Program 4220 0 0 0 School Breakfast Program 4220 0 0 0		RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU	표									
Title V Titl		STATE										
Title V - Innovation and Flexibility Formula Title V - District Projects Title V - Variat & Low Income Schools Title V - Variat & Low Income Schools Title V - Variat & Low Income Schools Title V - Chinat (Describe & Hemize) Total Title V FOOD SERVICE Breakfast Start-Up National School Lunch Program 4210 School Breakfast Program 4220 0 4220 0 6 6 7416 6 7416 7420 7420 7420 7420 7420 7420 7420 7420	188	TTLEV	9077				0	0				
Title V - Usund Projects Title V - Variat & Low Income Schools Title V - Variat & Low Income Schools Title V - Chinar (Describe & Hemize) Total Title V FOOD SERVICE Breakfast Start-Up National School Lunch Program School Breakfast Program School Breakfast Program School Breakfast Program 4220 0	187	Title V - Innovation and Flexibility Formula	4105				0					
Title V - Other (Describe & Itemize) 4199 0 0 Total Title V 0 0 0 FOOD SERVICE 4200 0 0 Preakfast Start-Up 4210 0 4210 0 National School Lunch Program 4215 3,366 3,366 0 School Breakfast Program 4220 0 0 0	2 2	Title V - District Projects Title V - Rural & Low Income Schools	4107				0					
Total Title V FOOD SERVICE 0 Breakfast Start-Up 4210 0 National School Lunch Program 4216 3,366 School Breakfast Program 4220 0	190	Title V - Other (Describe & Itemize)	4199		:		0 0					
FOOD SERVICE Breakfast Start-Up 4200 0 National School Lunch Program 4216 3,366 School Breakfast Program 4220 0	191	Total Title V				-			_			
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Special Milk Program 4220 0	3 2	nch Program	4210									
School Breakfast Program 4220 0	195	Special Milk Program	4215						-			
	196		4220							:		

### Act Educational Operations & Dabt Sarvices Transportation Fatherment Fa	*	_ G	٥	ц	ц	٣	I	_	_,	_
Discription Participation Participation Discription Discriptio	¥	_	(20)	30)	(40)	(20)	(60)	(22)	(80)	(06)
December		(a1)		(ac)	(at)	(55) Municipal	(22)		Ì	
Section of the content of the cont	Description		Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
The first processes with the processes of the processes						Social Security				
The content of the	Summer Food Service Admin/Program									
The Lorentz (According to March 1997) The Lorentz (Accor	į					•				
The control and according to the control according	- :									
The control of the	ZOU) Food Service - Other (Describe & nemize)									
Time - Lean (conversion sequence Fricance Conversion Convers	TITLE I									
This - Low content with selection Figure Comparison Figure Comparison Figure Comparison Figure Comparison Figure Comparison Figure	- Lower Income		0	,	0	0				
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The Y-2 size of Durg Free Schools - Familia The Y-2 size of Durg	ומבוומבו									
Title IV. Saile & Doug Feed Storoke I-carmina 44027 10 10 10 10 10 10 10 1	TELL									
Tigh V - Zit Comingy Tigh V - Zit Coming V -	Title IV - Safe & Drug Free Schools - Formula				÷ (
Tell # 1 / Color (Describe & Names) 10 / 10 / 10 / 10 / 10 / 10 / 10 / 10		1								
Fig. 45 and Libert, Septical Education (1974) Fig. 45 and Education (1974) Fig. 47 and Educati						9				
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Feel 5. Size Equation - Preschool Parchinosing 6600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FEDERAL - SPECIAL EDUCATION	1								
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Table III	Fed - Spec Education - Preschool Discretionary	:	0		0	0				
Title III. Test Noun & Band 4525 1,478 10 10 10 10 10 10 10 1	Fed - Spec Education - IDEA - Flow Through/Low Incidence	_	0		0 (0 (
Feet State Education (10-EA - Decretolounity) Feet State Education (10-EA - Decretolounity) Feet State Education (10-EA - Decretolounity) CTE - Persons	Fed - Spec Education - IDEA - Room & Board		0 0		-					
Total Factorial Carlot (Describe & Bernice) 4795 104,546 10 10 10 10 10 10 10 1	Fed - Spec Education - IDEA - Discretionary									
CTE_PREMIXES CTE_PREMIXES CTE_PREMIXES CTE_PREMIXES 4770 0 0 CTE_PREMIXES 4770 0 0 CTE_CTE_CONSENTED STRUCTURED 4779 0 0 Total COTE_PREMIXED 4770 0 0 0 Total COTE_PREMIXED 4770 0 0 0 0 Feederal Auth Education 4770 0 0 0 0 0 Feederal Auth Education 4770 0 0 0 0 0 0 ARRA_TIRE_L LANGLAGE 4770 0	Fed - Spec Education - IDEA - Other (Describe & Itemize)									
CTE - PerkNat. Milk	Total Federal - Special Education	104,540	5							
CTE - Perkins - Right III = Test Prep 4779 0 CTE - Perkins - Right III = Test Prep 4779 0 Total CTE - Perkins - Right III = Test Prep 4779 0 Total CTE - Christ (Describe & Remitted) 4850 0 0 ARRA- Title : Low function of the Christ of Park All Selection of Park All Selectio	CTE - PERKINS									
CTE - Order (Describe & Nemice) 4799 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	CTE - Perkins - Title IIIE - Tech Prep					:				
Federal Adult Education 4810 0 0 0 0 0 0 0 0 0	CTE - Other (Describe & Itemize)					0 0				
4850 4851 4854 4855 1987						0				
ARRA - Title 1 Low Income 4851 0	redera - Adul Education ARRA - Ganaral State Aid - Education Stabilization				0	0 %			:	
ARRA - Title 1. Nejglected, Private 4852 0	ARRA - Title I - I ow Income				. 0	0				
ARRA - Title I - Delinquent, Private 4853 0 0 0 0 0 ARRA - Title I - School Improvement (Part A) 4854 0 0 0 0 0 0 ARRA - Title I - School Improvement (Section 1003g) 4855 1,987 0	ARRA - Title I - Neglected, Private	4852 0	0	0	0		0			
4854 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ARRA - Title I - Delinquent, Private	4853 0	0	0	0	0	0			
4856 1,287 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ARRA - Title I - School Improvement (Part A)		0.	0	0	0	0		:	
4856 1,587 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ARRA - Title I - School Improvement (Section 1003g)		0	0	0 .	0	O (
ARRA - IDEA - Part B - Flow-Through 4857 0	ARRA - IDEA - Part B - Preschool	1,98		0 .	σ,	0 () :			
4365 4863 4863 60 60 60 60 60 60 60 60 60 60	ARRA - IDEA - Part B - Flow-Through		o` «		0					
4864 4864 4865 0 0 0 0 0 0 0 0 0 0 0 0 0	ARRA - Title IID - Technology-Formula					P. €				
4865 4865 4865 0 0 0 0 0 0 0 0 0 0 0 0 0	AKKA - Ittle IID - Technology-Competitive									•
4865 4865 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ARKA - McKinney - Vento Homeless Education ADDA - Child Mutation Equipment Agricultures			•		•				
4865 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Import Aid Formula Grants				0	. 0				
4866 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Impact Aid Competitive Grants			0		0	• •			
4867 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Qualified Zone Academy Bond Tax Credits			0	•	0				
Build America Bond Tax Credits 4868 0 0 0 0 Build America Bond Interest Reimbursement 4869 0 0 0 0	Qualified School Construction Bond Credits		0	0	0	0				
	Build America Bond Tax Credits		0 :	0 .	0	0				
CT-CT	:		0 0		5	э с				

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A	-	7			100	1037	(60)	(02)	(80)	(06)
		(10)	(20)	(30)	(40)	(nc)	(aa)	5		· ·
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Other ARRA Funds - Il	4871	0	0	0	0	0	0			
Other ARRA Funds - III	4872	0		0	0				, .	
Other ARRA Funds - IV	4873	0	0		3 6					
Other ARRA Funds - V	4874	0			5 6				9	
ARRA - Early Childhood	4875	0	۰, ت	- ·			C		:	
Other ARRA Funds VII	4876	0) د	-			. 0			
Other ARRA Funds VIII	4877	0 .	، : : :				0			
Other ARRA Funds IX	4878	0	ا دی :	.					J	_
Other ARRA Funds X	4879	0:	٠	o (_
Other ARRA Funds XI	4880	4,966	۰ ر		, ·	0 0			Ū	_
Total Stimulus Programs	1	6,953		• · · · · · · · · · · · · · · · · · · ·						
Advanced Placement Fee/International Baccalaureate	4904	0	.	·						
Emergency Immigrant Assistance	4905	0								
Title III - English Language Acquisition	4909	0			0.0					
Leam & Serve America	4910	0		*.						
McKinney Education for Homeless Children	4920	0		_, .						
Title II - Eisenhower Professional Development Formula	4930	0	- '							
Title II - Teacher Quality	4932	10,418		· ·	:					
	4960	0	11							
Medicaid Matching Funds - Administrative Outreach	4991	0								
Medicaid Matching Funds - Fee-for-Service Program	4992	0		,						
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	c	_	_	0	0	0			
	4					:				,
Total Restricted Grants-In-Aid Received from the Fedederal Govt Little use		148,342	7) (0	٠				o (
State Total Receipts/Revenues from Federal Sources	4000	148,342)	0		0	0		
Total Dissel Description	:	5.299.619	726,31	0	265,849	166,937	2,002	137,390		

	V	<u>a</u>	ر	-	ш	1	0	3		-	7	-
.		-	(100)	(200)	(300)	(400)	(500)	(009)	(2002)	(800)	(006)	1
Ι		٠,	(001)	(200)	(000)	(204)	(200)	(one)	(001)	(000)	(006)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	l ermination Benefits	Total	Budget
m	10 - EDUCATIONAL FUND (ED)											
	INSTRUCTION (ED)											
ທ	Regular Programs Prest Programs	1100	1,330,696	212,120	30,454	117,132	0.0	33	0.0	00	1,690,435	1,855,311
<u></u>	Special Education Programs (Functions 1200-1220)	1200	166,494	17,686	0		0	0			184,180	212,000
&	Special Education Programs Pre-K	1225		0	0	0	0	0	. O	. 0	0	0
6	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
e ;	Remedial and Supplemental Programs Pre-K	1275	0 0	0 (0	0 (0:	0	0 :	• · · · · · · · · · · · · · · · · · · ·	0	0
= 5	Adult/Continuing Education Programs	1300		00	0 0				:		0	0 0
4 6.	Interscholastic Programs	1500	6.802	52	21 295	2 642	9 6	, ,	o c		30 701	50.538
4	Summer School Programs	1600	: 1 0 2 0	0	0				0		0	0
15	Gifled Programs	1650	42,816	1,529	0	0	0	. 0	0		44,345	44,415
16	Driver's Education Programs	1700	0	0	0	0	0	0		0	0	0
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
22	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
13	Pre-K Programs - Private Tuition	1910						0			0	0
200	Regular K-12 Programs - Private Tuition	1911						0			0	0
7 8	Special Education Programs K-12 - Private Luition	1912						116,929			116,929	154,550
1	Special Education Programs Pre-K - Tumon	2813				٠		D (0	0
57 5	Remedial/Supplemental Programs K-12 - Private Tutton	1914									0 0	0 (
† d	Additional and an additional Tribute Initial	2 2						> 0			.	- ·
2 8	CITE Programs - Private Tuition	2 7									-	
22	Interscholastic Programs - Private Tuition	10.0				٠	٠					- C
28	Summer School Programs - Private Tuition	1919									0 0	-
59	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
32	Total Instruction 16	1000	1,546,808	231,387	51,749	119,774	0	116,962	0	0	2,066,680	2,316,814
33	SUPPORT SERVICES (ED)											·.
34	SUPPORT SERVICES - PUPILS	:	:			:	:					
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
36	Guidance Services	2120	32,308	0	0	0	0	0	0	0	32,308	32,308
37	Health Services	2130	1,944	0 (O (0	0	0	0	0	1,944	1,944
၁ ၁	Psychological Services	2140	0 000	0 000	۰ ر	-	D (0	0 (0	0	0
39 40	Other Support Services - Punits (Describe & Hemize)	2190	41,302	2,001	545 C		-	o c		-	44,306	43,976
41	Total Support Services - Pupils	2100	76.214	2.001	343			0		o c	78.558	78 228
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF					٠						
43	Improvement of Instruction Services	2210	0	0	59,209	0	. 0	0	0	0	59,209	62.000
4	Educational Media Services	2220	194,527	38,713	38,856	52,770	0	ស	67,419	0	392,290	405,810
45	Assessment & Testing	2230	. 0	0	3,058	0	0	0	0	0	3,058	0
94	Total Support Services - Instructional Staff	2200	194.527	38,713	101,123	52,770	0.	ۍ	67,419	O	454,557	467,810
47	SUPPORT SERVICES - GENERAL ADMINISTRATION	:										
2 6	Board of Education Services	. 2310	0.6	0 1	61,558	0	C .	0	0	0	61,558	80,000
£ 6	Executive Administration Services Special Area Administration Services	2320	216,133	31,88/	4,965	3,957	D 0	.		.	256,942	260,334
3		2360 -		5	> :	>			>	Þ	Þ	3
51		2370	0	0	0	0	0	0	0	0	0	0
25	Total Support Services - General Administration	2300	216,133	31,887	66,523	3,957	0	0	0	0	318,500	340,334

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

997,146 00000 00 15,000 997,146 134,312 134,312 83,948 98,948 Budget 766,310 86,154 10,656 1,084,819 766,310 136,394 136,394 96,810 Total Termination Benefits (800) Non-Capitalized Equipment (200) Capital Outlay Other Objects (009) (200)Supplies & Materials 766,310 urchased Services (300)22,181 22,181 Employee Benefits 681,645 114,213 Salaries (100) 4320 Funct 4130 4140 4170 4190 4270 4280 4200 2490 4120 Total Payments to Other District & Govt Units -Tuition Planning, Research, Development, & Evaluation Services Payments for Adult/Continuing Ed Programs - Transfers PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) Payments for Special Education Programs - Transfers Payments for Community College Programs - Tuition SUPPORT SERVICES - SCHOOL ADMINISTRATION Other Payments to In-State Govt. Units (Describe & Other Support Services - School Admin (Describe & Payments for Adult/Continuing Education Programs Payments for Special Education Programs - Tuition Payments for Adult/Continuing Education Programs Total Support Services - School Administration PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Fotal Payments to Dist & Other Govt Units Other Support Services (Describe & Itemize) Payments for Regular Programs - Transfers Payments for Community College Programs Operation & Maintenance of Plant Services Payments for Special Education Programs Payments for Regular Programs - Tuition Payments for Other Programs - Tuition Direction of Business Support Services Payments for CTE Programs - Tuition Other Payments to In-State Govt Units Direction of Central Support Services Total Support Services - Business SUPPORT SERVICES - BUSINESS Fotal Support Services - Central SUPPORT SERVICES - CENTRAL Description Payments for Regular Programs Office of the Principal Services Pupil Transportation Services Payments for CTE Programs COMMUNITY SERVICES (ED) Data Processing Services Total Support Services Information Services Internal Services Fiscal Services Food Services Staff Services (In-State) (In State) temize)

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

Parameter Para		В	0	D (00c/	(300)	(400)	G (500)	H (600)	(7007)	(800)	(900)	_
Purple of CTTP Opposed Purple Pur	<u></u>		(400)	(006)	(300)	(400)	(200)	(009)	(007)	(800)	(006)	
Purple Company Purple Subject Purple Subject			(UUI)	(cno)						Tamination		
Property of the Payment behalf of the Paymen		Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	lerminauon Denefit	Total	Budget
Approximate Contractive Co		ik ,		Benefits	Services	Materials			Equipment	Benefits		
Promise to Chemy Court Progress Progre	,—	4340						0			0	0
Character to the Particular in Section 1992 Character 1992 Character to the Particular in Section 1992 Character 1992		4370						0			0	0
Operator by Transition State And		: 4380						0			0	0
Total Street to Control Street Stre		4390			0			.0			0	0
Transmit (of State) Transmit		4300									•	(
Popular to the Control of the Cont	:				0		•	o .			0	0 (
Cold Properties (about Teacher) Cold Spiral Score (about Services) Cold Spiral Score (about Services) Cold Spiral Score (about Services) Cold Spiral Services (about Services) Cold Spiral Service		4400			0			0			0	0 100
The development formation between the control of th	101 Total Payments to Other District & Govt Units	4000			766,310			o			016,331	997,746
Legistration Legi	102 DEBT SERVICES (ED)											
The Actionative Management of the		•										
Congroups Provided Regular Revolution: Name 3030 Congroups Provided Regular Revolution: Name		5110						0			0	0
Court because Court becaus	:	E420									C	C
Character controlled and a controlled		2 6						, ,			, c	
State before the second continued by the second cont		0515										
Other flavorer of short and best Sign	-	5140			-						o '	· •
Total Interval to Story Control Cont	Other Interest on Short-Term Debt	5150						0			0	a
Total between the presences Participation	Total Interest on Short-Term Debt	5100									0	0
Total Duet Distance memoring-parameter Report (Report Control Circle Duet Distance Memoring (Report Control Circle Duet Distance memoring-parameter Report Circle Duet Distance Duet Duet Duet Duet Duet Duet Duet Due		5200										0
Provisions FOR CONTINGENCIES (ED) To dia Direct Provision S FOR CONTINGENCIES (ED) To dia Dire	_	2000						0			0	
Total Direct Distances of Executions (Control Distances Stands (Cont												0000
Total Direct Disturbaneant Content Decay 183,947 1	<u>8</u>	0009			:			:				nonine
Excress Dictionary of Recolar Dictionary of Part Sanctes & Many Part Standard Support Services (SAM) Support SERVICES (CAM) Control Support Services (CAM) Support Serv	Total Direct Disbursements/Expenditures		2,228,453	327,716	993,307	183,947	0	116,967	67,419	0	3,917,809	4,483,592
20 - OPERATIONS & MAINTENANCE FUND (O&M) 29 - OPERATIONS & MAINTENANCE FUND (O&M) 25 - OPERATIONS & MAINTENANCE FUND (O&M) 25 - OPERATIONS & MAINTENANCE FUND (O&M) 25 - OPERATION & OPERATIONS & MAINTENANCE FUND (OMM) 25 - OPERATIONS & MAINTENANCE FUND (OMM) 26 - OPERATIONS & MAINTENANCE FUND (OMM) 26 - OPERATIONS & MAINTENANCE FUND (OMM) 26 - OPERATIONS & MAINTENANCE FUND (OMM) 27 - OPERATIONS & MAINTENANCE FUND (OMM) 28 - OPERATIONS & MAINTENANCE FUND (OMM) 29 - OPERATIONS & MAINTENANCE FUND (OMM) 20 - OPERATIONS & OPERATIONS												
20 - OPERATIONS & MANTENANCE FUND (O&M) Surport SERVICES (OAM) SURPORT SERVI											1,381,810	
20 - OPERATIONS & MAINTENANCE FUND (O&M) SUPPORT SERVICES (O&M) SUPPORT SERV												
Support Services (CAMP) Support Services (CAMP)												
Sup-ORT SERVICES (OAM) Sup-ORT SERVICES (OAM) 2100 0<		O&™)										
SupPort SettVICES (AMI) Suppor												
Clinical Environs Support SERVICES - Publics 2190 0 </th <th>Ø,</th> <th></th>	Ø,											
Other Stripport Services Public Describe & Hearings) 2190 0	Ø				:							
Support SERVICES - BLISINESS SUPPORT SERVICES - BLISINESS SUPPORT SERVICES - BLISINESS COUNTY SERVICES - BLISINESS - BLIS		2190	0	0	0	0	0	0	0	0	0	0
Pre-life of Business Support Services 2510 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
Facilities Acquisition & Construction Services 25-0 0 0 0 0 0 0 0 0 0		2510	0		c		<u>-</u>	0	0	0	C	0
Fertillites Acquisition & Construction Services 25-50 0.0		2 :) (:		,					, (
Operation & Maintenance of Plant Services 2540 69,267 18,923 176,933 84,900 152,201 0 17,472 0 519,786 Food Services 2550 0		2530	o .			> :	-	> .	>	>	·	
Food Savices 2550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2540	69,297	18,923		84,900	152,201	0	17,472	0	519,786	588,297
Froot Services Froo		2550				0	. 0	0	0		0	0
Total Support Services Data Substitutes Data	:		•		,			•				
Total Support Services - Business 2500 09,297 16,993 34,900 10,2471 0 17,472 0 519,780 Total Support Services (Describe & Itamize) 2500 09,297 18,923 176,993 0 0 0 0 0 0 0 0 Total Support Services (Describe & Itamize) 2000 69,297 18,923 176,993 0 0 0 0 0 0 0 0 0 Total Support Services (Describe & Itamize) 2000 0 0 0 0 0 0 0 0	:	7290			-	:	2) 1	•	0 00	0 000
Other Support Services (Describe & Itemize) Total Support Services (Describe & Itemize) Total Support Services (Describe & Itemize) Total Support Services (Service) Total Payments to OTHER DIST & COVT UNITS (OLD) Payments for CTI Frograms Cheer Payments to Other Govt. Units (In-State) Total Payments to Other Govt. Units (In-State) Tax Anticipation Warrants Tax Anticipation Warrants Tax Anticipation Warrants		2500	762,69	18,923		84,900	102,261	0	7/5/1	.	219,780	266,291
Total Support Services 2000 69,297 17,6953 84,900 17,472 0 519,786 COMMUNITY SERVICES (QAM) 3000 0	_	2900	0	0		0	0	0		0	0	0
COMMUNITY SERVICES (OBM) 3000 0<		2000	69,297	18,923		84,900	152,201	0	4	0	519,786	588,297
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) PAYMENTS TO OTHER DIST & GOVT UNITS (OAM) 0 <td></td> <td>3000</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		3000	0	0		0	0	0	0	0	0	0
PAYMENTS TO OTHER GOVT UNITS (IN-STATE) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 0	130 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
Payments for Special Education Programs 4120 0 Payments for Steelal Education Programs 4140 0 Other Payments for CTE Programs 4190 0 Other Payments to In-State Govt. Units 0 0 Total Payments to Other Govt. Units (In-State) 4400 0 Payments to Other Govt. Units (Out of State) 4400 0 Payments to Other Govt. Units (Out of State) 4400 0 Total Payments to Other Dist & Govt Units 5000 0 DEBT SERVICES (O&M) 5000 0 DEBT SERVICES (O&M) 5000 DEBT SERVICES (OAM) 5000 Total Advancants 5100			•									
Payments for CTE Programs 4140 Other Payments for CTE Programs 4140 Other Payments for CTE Programs 4140 Other Payments to CHer Govt. Units (In-State) 4100 Total Payments to Other Govt. Units (In-State) 4100 Payments to Other Govt. Units (In-State) 4400 Total Payments to Other Govt. Units (In-State) 4400 Deby Teck Number of Control State) 4000 Deby Teck Number of Control State (In-State) 4000 Deby Teck Number of Control State (In-State) 4000 Deby Teck Number of Control State (In-State) 4000 Deby Teck Number of Control State (In-State (In-Stat		4120						_			_	
Control Payments to The Payments to The Payments to Chief Govt. Units Charles Govt.	1	7770			· ·							
Under Tayments to Chief Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State) 4100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	i	414			> .						>	
Total Payments to Other Govt. Units (In-State) 4100 0 0 0 0 0 0 0 0 0		0814			-			~			c	-
Payments to Other Gort, Units (Out of State) Total representation of the Control of State) Total representation of the Control of State) DEBT SERVICES (ON SHORT-TERM DEBT Tax Anticipation Marrants On the Control of State of	:	4400										. 0
Payments to Other Govt. Units (Out of State) Total Payments to Other Dist. & Govt Units 4000 DEBT SERVICES (O&M) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Antiquetion Marrants Tax Antiquetion Marrants Tax Antiquetion Marrants Total Control of Control	4	2014								•		
Total Payments to Other Disk & Govt Units		4400									> 0	
DEBT SERVICES (O&M) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 0 Tax Article pair on Warrants 0 Tax Article pair of Warrants 0	-	4000			0			>			>	_
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticological Marrants Tax Anticological Marrants On the Marrants Tax Anticological Marrants	ቯ	2000										
Tax Anticipation Warrants 6110 0								:				
Two Activities Market	Tax Anticipation Warrants	5110						0			0	0
C Selon Indiana Maria	Tax Anticipation Notes	5120										

L	V	α	ر	_	ш	ш	ני	ı			7	_
Ţ		1	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	ı
		Funct	. ,	Employee	Purchased	Supplies &	, ,		Non-Capitalized	Termination		,
2	Description	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		:				0			0	0
143		5140						0			0	0
44,		5150						0 0			0 (0
140 140 140	Total Debt Service - Interest on Short-Term Debt	5100									5 6	2
140		2000						0 0			0	00
148	148 PROVISIONS FOR CONTINGENCIES (O&M)	0009						•				20,000
149	Total Direct Disbursements/Expenditures		69,297	18,923	176,993	84,900	152,201	0	17,472	0	519,786	608,297
150	Excess (Deficiency) of Receipts/Revenues/Over						:				206,524	
2	:											
152	30 - DEBT SERVICES (DS)											
153	153 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	2000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							:				
156		5110						0			0	0
157	- 1	5120						0			0	0
158		5130						°.			0	0
159		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						c			C	c
162	DEBT SERVICES - INTEREST ON I ONG-TERM DEBT	5200						22.			22.	
		2300						}			}	
163			٠					5,804			5,804	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
165	Total Debt Services	2000			0			5,859		-	5,859	0
166	P.R.C	6000										0
167	Total Disbursements/ Expenditures				0			5,859			5,859	0
7			-								10 11	
69L	Distratishents			:							(602°C)	
	40 - TRANSPORTATION FUND (TR)										•	
170												
171	Z)											
172	Other Support Section Duals (December B. Hamisa)	2100		c				c	:		c	
174	: 07	2) : : ::			•					>	•
175		2550	0	0	92,682	0	0	0	. 0	0	92,682	92,000
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	0	0	92,682	0	0	0	0		92,682	92,000
178	COMMUNITY SERVICES (TR)	3000	0	0		0	.0	0		0	0	0
179	Δ,	-							-			
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181		4110			0			0			0	0.
182	- 1	4120			93,085			0			93,085	139,000
183	:	4130			0 :			0			0	0
184		4140			0.0						0 (
8	Other Boumonts to be State Coult This	4170			D :						.)
186		90						0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			93,085			0			93,085	139,000

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

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	A	В	၁	۵	Е	ш,	စ	I.		7	Υ.	_
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7		#		Benefits	Services	Materials	•	. :	Equipment	Benefits		
88 8	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0 93.085			2 6			93.085	139.000
		2										
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192		5110						0			0	0
193		5120						0			0	0
194	ax Anticipation Notes	5130						0			0 (0 (
195	State Aid Anticipation Certificates Other Interest on Chart Town Data (December 8 Hombre)	5140									- c	
200	n.	2	٠					•			o	,
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
	-5NO	5300										
199	TERM DEBT (Lease/Purchase Principal Retired)							0			0	0
200		5400						0			0	0
201	Total Debt Services							0			0	0
202		0009										5,000
203	Total Disbursements/ Expenditures	:		0	185,767	0	0	0	0	0	185,767	236,000
	Excess (Deficiency) of Receipts/Revenues Over	:									000	
204 404	Disbursements/Expenditures			:							80,082	
3	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY	<u>\</u>										
206	FUND (MR/SS)	•										
	NOTE CHOOK (MR/SS)											
_	Regular Programs	1100		26.670							26,670	27,000
209	Pre-K Programs	1125		0								O :
210	Special Education Programs (Functions 1200-1220)	1200		9,553							9,553	9,350
211		1225	- '	0							0	0
212		1250		0							0	0
213	s - Pre-K	1275		0							0	
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400	•	0.[0 1	G : 6
Q 1		1500		77C							776	DC7
7 2	Summer School Programs	1650		C 2							831	 878
2 2 0	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		0							0	0
221	Truants' Alternative & Optional Programs	1900									0	0
222	Total Instruction	1000		37,371							37,371	37,275
223		2000										
224	:											
225	I Work Services	2110		0							0	0
226	· · · · · · · · · · · · · · · · · · ·	2120		462							462	200
22		2130	٠	149							149	150
878	:	2140		0							000	0
230	Speed I rautiously & Additionary Services Other Support Services - Punits (Describe & Hemize)	2190		000							999	oon C
234		2100		1,219							1,219	1,258
232	IONAL STAFF										•	
233	Improvement of Instruction Services	2210	•	0							0	0
234	/ices	2220	:	17,854							17,854	18,500
235	Assessment & Testing	2230		0 10 17							71 06 7	0 78 400
430	lotal Support Services - Instructional Staff	2200		4co, 11							+Co, 7	no.ol

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

Comparison Com						L	ш	ď	I		٠,	¥	1
Particular Par		A		ا د		(300)	(400)	(500)	(009)	(200)	(800)	(006)	
Particulation Particulatio	1			(100)	(zna)	(nnc)	رممد)			Non-Capitalized	Termination	1	Budget
State of S			Funct:	Salaries	Employee Repefits	Purchased Services	Supplies & Materials	Capital Outlay		Equipment	Benefits	1 0131	ieĥnna
Security of Security Content of Security Con	2		ŧ										
Execution of the control of the co	237	SUPPORT SERVICES - GENERAL ADMINISTRATION	. 60									0	0
Equation of the transmit Strick of the tran	238	:	01.07		3 2 13							3,213	3,108
Section Accordance Section 2017	239		0350		0							n (5 6
Colorate Section of Colorate Section	240	Service Area Administrative Services	2000										:
Accordance Acc	241	0	2362									c	
Participation Participatio			1		0								, ,
The standard control	247	Ads rayments	2363									o =	
Section of the state of the s	245	Unemployment itsurative regiments	2364		0								
Logic form of the State of th	244	:	2365									> <	
Augmontative Section Network Section Network	245	_ ;	2386									Þ	<u> </u>
Enditional Interpretation Section Sectio	246	Judgment and Settlements	0007									c	
Page 1997 Page 2002 Page			7007		0								0 0
Page Support Secretaries Control Administration 2201 2010	247	Loss Prevention or Reduction	336.5		0	-						.	-
Total State Stat	248	Reciprocal Insurance Payments	0000									0 000	0 00
Total Support Services Comman Administrations Comman Administrati	249		5007		3 2 13							3,213	on 's
State Total	250		7300										
Office of the Interpol Schools and Control	251		:		000	-						16,766	17,084
Control Support Services School Administration 249 16,766 17,884 18,884 17,884 18,884	252		2410		10,/60								
15,706 17,004 15,706 17,706 1			2490		•							0	0
Total Support Severes 2550 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,756 13,757 14,755 13,756 13,756 14,755 13,756 14,755	253				0							16,766	17,084
1970 1970	25,4		2400		16,766								-
197788 19.758 1	2 2											. c	:
13,768 13,178 1	222	SUPPURI SERVICES - BUSINESS	0840		: :								> [
The state Acquaision & Construction Services 2550 11,003 1	256		2500		13.768							13,768	13,731
Pacieties Autoritation Services 23-94 11,603 17,202 17,003 17,0	257	_	0707		5								7
Operation & Maintenance of Plant Services 2544 1,100.9 246 610 Operation & Maintenance of Plant Services 2550 246 700.0 246 610 Total Support Services 2570 25,617 26,607 25,617 26,607 Total Support Services 2500 25,617 26,607 25,617 26,607 25,617 26,607 Discretion of Central Support Services 2500 0	258		000		7 77							11,603	12,325
Pyth Trinstoacher Sorvies 2260 Cyd	255		2540		noti I							0	6
Food Services 2560 249 26,617 26,694 Total Support Services - Business 2570 23,617 26,694 Total Support Services - Cantral Services 2570 23,617 26,694 Support Services - Cantral Services 2570 23,617 26,694 Damining, Research, Development & Evaluation Services 2550 0	260		. 2550									246	612
Trotal Support Services - Business 2570 25.617 26.699 25.617 26.699 25.617 26.699 25.617 26.699 25.617 26.699 26.691 26.699 26.691 26.699 26	261		2560		74.							0	0
Support Services 2500 2500 / 7 Support Services 2500 2500 / 7 Support Services 2670 0 Planning, Research, Development, & Evaluation Services 2650 0 Planning, Research, Development, & Evaluation Services 2650 0 Information Services 2650 0 0 Chair Support Services 2650 0 0 Date Support Services 2650 0 0 Ones Support Services (Development & Evaluation Programs of Community Services (Development Servi	262		2570		7 640							25,617	26,694
Support SERVICES - CENTTAAL Support SERVICES - CENTTAAL 0 Diseation of Contral Support Services 229.0 0 Planning, Research, Development, & Evaluation Services 229.0 0 Planning, Research, Development, & Evaluation Services 229.0 0 Staff Services 224.0 0 0 Death Processing Services 226.0 0 0 Chair Support Services Central 226.0 0 0 Chair Support Services Central 220.0 0 0 Chair Support Services Central 220.0 0 0 Chair Support Services Central 220.0 0 0 Chair Support Services 220.0 0 0 Contral Services (entral) 220.0 0 0 PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS) 414.0 0 Payments to Chair Dist & Govt Units 4000 0 Payments to Chair Dist & Govt Units 4000 0 DeBT SERVICE: MRSS) 0 0 Tax Anticipation Warrants 512.0 0	260		2500		10,02								
Direction of Central Support Services 2210 0 0 0	284	·s										0	0
Planning, Research, Development, & Evaluation Services 2630 0 0 0 0 0 0 0 0 0	265	Direction of Central Support Services	2610			<u></u> .							
Planning, Research, Development, & Evaluation benycles	ý		2620									0	0
Information Services 2630 0 0 0 0 0 0 0 0 0	266		:			_						0	0
Staff Services 2840 0 Data Processing Services 2860 0 Data Processing Services 2860 0 Total Support Services (Describe & Iterrize) 2900 64,669 66,64 COMMUNITY SERVICES (MR/SS) 3000 0 64,669 66,64 FAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 4120 0 0 PAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 4140 0 0 PAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 0 0 0 PAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 0 0 0 PAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 0 0 0 PAYMENTS TO OTHER DIST & GOYT UNITS (MR/SS) 0 0 0 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 5110 0 0 Tax Anticipation Warrants 5120 0 0 Corporate Postorial Prop. Repl. Tax Anticipation Warrants 5120 0 0 Corporate Postorial Prop. Repl. Tax Anticipation Warrants 5120 0 0	56,		. 2630			_ •						0	0
Data Processing Services 2460 0 0 0 0 0 0 0 0 0	263	Staff Services	2640			,						0	0.
Total Support Services - Contrail 2600 0	26		2660									0	0
Cohner Support Services (Describe & Itemize) 2900 64,669 66,64 Total Support Services 2000 64,669 66,669 66,669 66,669 66,669 66,669 66,669 66,669 66,669 66,649 67,649 60<	27	:	2600		- :'	_,						0	0
2000 64,669 3000 0 0 4120 0 0 4140 0 0 4140 0 0 615110 0 0 615120 0 0 615120 0 0 615120 0 0 615120 0 0	27	i	2900									64,669	66,644
3000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27	7 Total Support Services	2000		64,66	m:						0	0
4120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1		3000		:								
4120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	; ;	(NR/SS)	٠										
Payments for Special Education Flugations Description Payments for Special Education Flugation 0 Payments for Special Education Flugation 0 Total Payments for Other Dist & Govt Units 4440 DEBT SERVICE (MRSS) 0 DEBT SERVICE INTEREST ON SHORT-TERM DEBT 0 Tax Anticipation Warrents 5110 Tax Anticipation Notes 5120 Corporate Personal Priop. Repl. Tax Anticipation Notes 0 Corporate Personal Priop. Repl. Tax Anticipation Notes 0	27	4 PAYMENIS TO CIRER DIST & COVI CHILD CHILD	4120									> (
Payments for CTE Programs	27	1	24.5									o (5 0
Total Payments to Other Usts a continued	27	:										0	7
DEBT SERVICES (MRISS) 0 0 DEBT SERVICE (MRISS) 0 0 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 0 0 Tax Anticipation Worles 5120 0 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 0	27	7 Total Payments to Other Dist & Govt Units	4000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 0 0 Tax Anticipation Warrants 0 0 Tax Anticipation Notes 0 0 Corporate Personal Prop. Repl. Tax Anticipation Notes 5120 0	27	ō											
Tax Anticipation Warrants 5110 0 Tax Anticipation Notes 5120 0 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 0	27								:	_		0	0
Tax Antidipation Notes 5120 0 Corporate Personal Prop. Repl. Tax Antidipation Notes 5130	28	i	5110									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes 5130	28	:	5120						:			0	0
	S,		5130										

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

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	A	9	ي د	D CO	u see	۲ (400)	5 (4)	(009)	1002)	(000)	1000/	1
-			(100)	(200)	(300)	(400)	(2000)	(6009)	(00/)	(909)	(906)	
(Description	Funct:	Salaries	Employee Renefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
7		: (Sel Alces				dia bu		•	
283	:	5150						> c			0 6	0
784 285	Other (Describe & Renize) Total Dobt Somicos - Interest	5000						0			0	
286	PRO	0009										0
287				102,040				0			102,040	103,919
288	Excess (Deficiency) of Receipts/Revenues C Disbursements/Expenditures										64,897	
Z83					:	:						
0	60 - CAPITAL PROJECTS (CP)											
730	as Taggaria									٠		
2 6												
282		2530	0	0	0		2,387,381	0	0	0	2,387,381	2,500,000
294	•	2900		· · · · · · · · · · · · · · · · · · ·	0			0	0	0	0	0
295		2000		0		0	2,387,381	0	0	0	2,387,381	2,500,000
296	₽Ą											
297												:
200		4100			0			0			0	0
299		4120			. 0			0			0	0
300		4140						0			0	0
30,5	:	4190			0			0			0	0
302		4000						.0			0	0
202	9	RUUN										0
200	Trought Total Distriction and Expenditures	2000	: 0	:	_		2 387 381		0		2.387.381	2.500,000
5	è)			,				
305											(2,385,379)	
300	ŧ											
	70 - WORKING CASH (WC)											
90	:			:	•				:			
900			*									
300	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361			0		0	0	0	0	0	0
	:	2362				,				,	,	•
312	i		0	0	0.0	o (0	5 6	3 (0 0	-	0
313	Unemployment Insurance Payments	2363	0 (D (D	o, c			
314	:	2364	3	o .	o (o (0 (0 0		9 0
315		2365	0	0	0		0.	D (0 (D (0	0 0
316	- !	2366	0:	0	0	-	3	.	5	-	Þ	D
217	Educational, Inspectional, Supervisory Services Related to	7307	c	c		-		C	0	0	0	0
2,0	:	2368	, c						0	0	0	0
210		2369		· c) C		0	0	0			0
320		2374		, ,	, ,			0	0		0	0
5		2372					0	0	0	0	0	
322		2000	0	0	0		0	0	0	0	0	0
323	DEB	2000			•							
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	:	5110						0			0	0
326	!	5130						0			0	0
į,												

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

	α	٠		0	Ш	Ш	O	I		ſ	ᅩ	 - -
		(100)	(2)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Funct .	Salaries	Emp	Employee	Purchased	Supplies & Maferials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
:	5150	:	\$					0		٠	0	
Total Debt Services - Interest on Short-Term Debt	t 5000							,	0		0	
	6000									c	C	
h		_	0	0	⊃	Ď	_	_		,	, 0	:
Excess (Denciency) or receipts/neverties over						:						
×	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
	:	:	:				:			:	_	
	2530		0	.0	0	J		0	0 (-		:
	2540		0	0 (0		0.0			00	00	
			0	-	o (.0	
-	Other Support Services (Describe & Itemize) 2900			o o						0		. 0
	2000	:		> ·								
341 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)												
									0		:	
	4000								c		_	
田.	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										_	
								:	- c		:	
E :	ze)										J	
Total Debt Service - Interest on Short-Term Debt												
DEBT SERVICES - INTEREST ON LONG-1EKM DEBT	DEBT SERVICES - INTEREST ON LONG-1 EKM DEBT South Service - Description of Principal on Long-Term Debt 5388											:
									0			
	2000								0			
	0009		c				. 0		0			0
Freess (Deficiency) of Receipts/Revenues Over	:			· .								
									•			

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

	•	-	(ı	L			-	-	2	-
,	A	n	٥٠٥	ם	ш	L	פ	DICOLOGENICATE		7	∠	1
- 2	District's Accounting Basis is ACCRUAL	i	KECEIP 19	(100)	(200)	(300)	(400)	-Disbonsements (500)	(009)	(700)	(800)	(006)
	ARRA Revenue Source Code	Acct ,	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
ω 4	Beginning Balance July 1, 2010											
1		4850										0
ဖ		4851	0									0
\ \ \	ARRA - Title I Neglected - Private ARRA - Title I Deliverant - Drivate	4852	0 0						:			0 0
<u></u>	(Part A)	4854					:		:	:		ο Φ
9	1003g)	4855	. 0				:					
7		4856	1,987			1,987	٠					1,987
12		4857	0					:				0
3	:	4860	0									0 (
4 4	ARKA - Title II D Lechnology Competitive ADDA - MAKanasa - Vanda Hamalaca Education	4867	0			:			•			- C
) G		4863	0 0									0 0
17		4864	0			:						0
18	Impact Aid Construction Competitive	4865	0						. :			0
19		4866	0	. :	:			:	,			0
20		4867	0	:				:				0
23	:	4868	0									Q I
27 2		4869	0 6	:	:							0 (
3	Aid - Other Govt Services Stabilization	4870	5 6		:							o (
44 74	AKKA - Other II	467.1		:	:		:		:			
3 %		4873				:			:			0 C
27		4874	: :									0
78	Idhood	4875		:								
83		4876	0	:			:		:			0
30	ARRA - Other VIII	4877	0									0.
31		4878	0									0
35		4879	o;	:	:		:	:	:	:		0
8		4880	4,966	4,966			•		•			4,966
% 4	lotal AKKA Programs		6,953	4,966	0	1,987	0	0	0			6,953
32	Ending Balance June 30, 2011	41	0 ::	:	:				:			
37	1. v	Were ar	y funds from th	e State Fiscal S	tabilization Fund	Program (SFSF)	General State-#	1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23)	ine 5 & 4870,	line 23).		
88	n	oy pasr	used for the following non-allowable purposes:	ion-allowable p	nrposes:	,		•	•			
စ္တ		:	Payments of maintenance costs	intenance costs;	:	!				!		
\$;			Stadiums or othe	r facilities used	for athletic contests	s, exhibitions or oth	er events for wh	Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;	ged to the ger	neral public;		
4 5			Purchase or upgrade of vehicles;	rade of vehicles;	1000		a confidence	30	1000	1		
43		:	improvements o Financial assista	r stand-aione tac roe to stridents t	ilities whose purpo: o attend private ele	se is not the educa	trion of children ? Yan, schools unle	Improvements of stand-aloue hacilities whose purpose is not the education of children stort as central and and Financial assistance in standard mixture alementary or seducation of children stort as central office administrative buildings;	administrative of to provide s	buildings; necial		
3		:	education and	related services	related services to children with disabilities as authorized by the IDEA Act:	abilities as authori	zed by the IDEA	Act;	e politica de la compa	heckel		
45		: :	School moderniz	ation, renovation	School modernization, renovation, or repair that is inconsistent with State Law	consistent with Sta	ate Law.					
4 4	2	fanva	thove boxes an	s checked nro	2 If any above hoxes are checked provide the total amount	ţa io						
48	0	of ques	stioned costs a	nd provide an	of questioned costs and provide an explanation below:	JWC:						
50 49	Luma											
22 22												
72												
(2)												
56												

	A	В	ပ	٥	Ш	ட
:	SCHEDULE OF AD VALOREM TAX RECEIPTS					
~						
	Description	Taxes Received 7-1-10 Thru 6-30-11	Taxes Received	Taxes Received (from 2009 & Prior	Total Extimated Taxes	Estimated Taxes Due
7		(Irom 2010 Levy & Prior Levies) *	(from the 2010 Levy)	Levies)	(πот the 2010 Levy)	(from the 2010 Levy)
က				(Column B - C)		(Column E - C)
4	Educational	5,080,061	2,528,288	2,551,773	5,197,234	2,668,946
ა	Operations & Maintenance	759,892	390,501	369,391	802,727	412,226
ဖ	:	0		0	-	0
7	Transportation	163,882	66,843	97,039	137,404	70,561
80	Municipal Retirement	53,709	24,626	29,083	50,622	25,996
6		0		0		0
10	_	124,854	58,634	66,220	120,530	61,896
1	Tort Immunity	0		0		0
12	_	0		0		0
13		0		0		0
14		0		0		0
15		0		0	•	0
16		55,779	0	55,779	0	0
17		0	-	. 0		0
18		0		0		0
19	Totals	6,238,177	3,068,892	3,169,285	6,308,517	3,239,625
20						
21		ridden when reporting on a ACC	RUAL basis.			
2	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services)	must be recorded on line 6 (Det	at Services).			

ding Issued 07/01/10 Retired 07/01/10 07/01/10 07/01/10 07/01/10 Through 06/30/11 Through 06/30/11 Through 06/30/11 07/01/10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ė		_	(_	ш	L	C	_		7
SCHEDULE OF SHORT -TERM DEBT1 CORPONAL PROPERTY REPLACEMENT TAX TAMICIPATION NOTICE (CPRET) TAMICIPATION NOTICE (CPRET) TAMICIPATION NOTICE (CPRET) TAMICIPATION NOTICE (CPRET) TAMICIPATION NATICE (CPRET) TAMICIPATION NOTICE (CPRET) TAMICIPATION NATICE (CPRET) TAMICIPA		A)	1	1)			
Description Description Description Description Description Description Description Through de	-	SCHEDULE OF SHORT-TERM DEBT	:			:					
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Troug CPRTY Notes Total CPRTY Notes Total CPRTY Notes Total Type Total Type of Market Single Fund Operations Residence State Fund Operations Residence Fund Fine Presention Residence Fund Fine Present Residence Fund Fine Fundamental Fun	т	ORATE PERSONAL PROPERTY REPLACEMENT TAX			٠						
Total Cherk Noises Full Activation PATR Noises Full Activation PATR Noises Full Activation Patron Management of the Cherk Noise Patron Cherk Noise Patron Cherk Services - Commissional Security Fund Deat Services - Variation Boards Total Transportation Fund Other - Chestrice & Salety Fund Other - Chestrice & Salety Fund Other - Chestrice & Manitons Patron Total Transportation Funds Other - Chestrice & Manitons Patron Total Transportation Patron Total Service Research Total Service Patron Total Transportation Patron Total Service Patron Total Transportation Patron Total Transportation Patron Total Patron Total Transportation Patron Total Transportation Patron Total Transportation Patron Total Patron Total Transportation Patron Total Transportation Patron Total Patron Total Transportation Patron Total Patron Total Patron Total Patron Total Transportation Patron Total Pat		CIPATION NOTES (CPPRT)				: : :	c				
Transmission of Fund Watsharis (TAW) Education of Fund Operations & National Assistance Fund Dest Services - Working Cash Dest Services - Working Cash Dest Services - Referrance Fund Amonical Redest - Services - Referrance Fund Amonical Redest - Services - Referrance Fund Transmission & Safety Fund Operations & Maniformation of Portation of Portation Total TAWA TOTAL TAWA REPLACE OF SERVICES (TRED) TOTAL TAWA REPLACE OF SERVICES (TRED) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES (TRED) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES OF SERVICES (SERVICE) TOTAL SERVICES (AND TOTAL SERVICES OF SERVICES OF SERVICES OF SERVICES OF SERVICES OF SERVICES OF SERVICES (SERVICE) SCHEDULE OF LONG-TERM DEST OF SERVICES		otal CPPRT Notes					•				
Dest Services. Refinding Board Dest Services. Refinding Board Dest Services. Refinding Board Dest Services. Refinding Board Total TANN TOTAL TANN		ANTICIPATION WARRANTS (TAW)	:				0				
Date Services - Contribution of Units Services - Contribution Offices - Contribution Services - Contribution Offices - Contribution Services	÷	Icauonal rund		:			0				
Date Services - Working Cash Train States Train Table Train Train Table Train Table Train Train Train Train Train Train Train Table Train	÷	erations & Maintenance Fund Revides - Construction					0				
Date Services - Refunding Bonds Maniporation Residue Fund Maniporation Residue Fund Total TAMS Total TAMS Trotal TAMS	÷	Services - Working Cash									
Training Felicine Fund Fig. Prevention & Safety Fund Fig. Prevention & Maintenance Fund Fig. Prevention & Maintenance Fund Fig. Fig. Prevention & Maintenance & Total Total Fig. Fig. Fig. Prevention & Maintenance & Total Fund Fig. Fig. Fig. Fig. Prevention & Maintenance & Total Fund Fig. Fig. Fig. Fig. Fig. Fig. Fig. Fig.		ot Services - Refunding Bands					0				
Municipal relationship Security Fund Chief Propression S starty Fund Chief Trivia Character & Itemize) TAXANTICIPATION NOTES (TAN) Equications Fund Chief Trivia Equications Fund Chief Trivia Equications Fund Chief Trivia Equications Fund Chief Chief Chief Educations Chief Educations & Maintenance Chief Educations Chief Education Chief Educa	11 Tr	nsportation Fund	: !			:	0 .				
Fig Prevailto & Salety Fund Total TANS Total CANS Total TANS TOTAL TOTAL	12 ML	nicipal Retirement/Social Security Fund	:				o . °				
Total TAMS		Prevention & Safety Fund				:					
Trach Tracks Trach Tracks Trach Tracks Trach Tracks Tracks Trach Tracks Tracks Tracks Trach Tracks Tracks Tracks Tracks Tracks Tr		er - (Describe & Itemize)					-				
TAX ANTICIPATION NOTES (TAN) Februarions & Marine and End Control (Notes) Februarions & Marine and End Control (Notes) TEACHESS TEMP LOYEE'S ORDERS (TICO) TEACHESS TEMP LOYEE'S ORDERS (TICO) TOTAL 17AS Transportation Florids) CHACHESS TEMP LOYEE'S ORDERS (TICO) TOTAL 17AS Transportation Florids) OTHER SHORT-TEMP BORROWING TOTAL OLDER SHORT-TEMP BORROWING SATIRBLE TAX OLDER SHORT-TEMP BORROWING TOTAL OLDER SHORT-TEMP BORROWING SATIRBLE TAX OLDER SHORT-TEMP BORROWING TOTAL OLDER SHORT-TEMP BORROWING TOTAL TAX OLDER SHORT-TEMP BORROWING TOTAL TAX OLDER SHORT-TEMP BORROWING SATIRBLE TAX OLDER SHORT-TEMP BORROWING TOTAL TAX OLDER SHORT-TEMP BORROWING TOTAL TAX OLDER SHORT-TEMP BORROWING SATIRBLE TOTAL TAX OLDER SHORT-TEMP BORROWING TOTAL TAX OLDER SHORT-TEMP BORROWING SATIRBLE TOTAL TAX OLDER SHORT-TEMP BORROWING		otal TAWs		0	0	0	7				
Figure Prevention & Safety Fund Oner - (Describe & Marithanance Fund Fired Trepvention & Safety Fund Oner - (Describe & Marithanance Fund Fired Frewerion & Safety Fund Oner - (Describe & Marithanance Fund Treat Face & Marithanance Fund Treat Face & Marithanance Fund Treat Face & Marithanance Fund Total GSAACs (All Funds) OTHER SHORT-FARM BORROWING Total GSAACs (All Funds) OTHER SHORT-FARM BORROWING Total GSAACs (All Funds) OTHER SHORT-FARM BORROWING GRIEGALE OF LONG-TERM BORROWING CANON FINISHER CANON FINISHER CANON RSSTO SATISM SATISM SATISM Type of Issue * Outstand! Type of Issue * O		ANTICIPATION NOTES (TAN)		:							
Operations & Maintenance Fund The Prevention & Safety Fund Other (Describe & Hamile) Other (Describe & Hamile) Total Tribos (Educional, Operations & Maintenance, & Total Tribos (Educional, Operations & Maintenance, & Tribosociation Funds) OTHER SHORT-TEAM BOTHOWING Tribosociation Funds) OTHER SHORT-TEAM BOTHOWING OFFICE (SAAC) Total Other Short-Team Bothowing (Describe & Hemize) OTHER SHORT-TEAM BOTHOWING OFFICE (SAAC) Total Other Short-Team Bothowing OTHER SHORT-TEAM BOTHOWING OFFICE (SAAC) OTHER SHORT-TEAM BOTH SHORT SHORT-TEAM SHORT SHORT-TEAM BOTH SHORT-TEAM BO	17 E	ucational Fund	:			:	0				
Fire Prevention & Safety Fund Total TANS Total TANS Total TANS Total TANS Total TANS Total TANS Total CHASTEMPLOYEE'S ORDERS (TIEO) Total CHASTEMPLOYEE'S ORDERS (TIEO) Total CHASTEMPLOYEE'S ORDERS (TIEO) Total CHASTEMP GUEROLOUS, & Maintenance, & Total CHASTEMP CHECKENING Total CHASTEMP GUEROLOUS, & Maintenance, & Total CHASTEMP GUEROLOUS, ORDERS (TIEO) TOTAL CHASTEMP GUEROLOUS, & Remize) SCHEDULE OF LONG-TERM BORDOWING TOTAL CHASTEMP BORDOWING TOTAL CHASTEMP BORDOWING TOTAL CHASTEMP GUEROLOUS, & BUINTING GUEROLOUS, & GUEROLOUS, & GUEROLOUS, & GUEROLOUS, & GUEROLOUS		erations & Maintenance Fund					0				
Other (Describe & Nentize) Total TANS TEACHERS/EMPLOYEE'S ORDERS (TEO) TOTAL TANS TEACHERS/EMPLOYEE'S ORDERS (TEO) TOTAL TANS TEACHERS/EMPLOYEE'S ORDERS (TEO) TOTAL TANS TOTAL TEACHER STATE-ALD AVTICATION CERTIFICATES (GSAAC) TOTAL GSAACS (All Funds) OTHER SHORT-TERM BORROWING TOTAL OTHER SHORT-	_	Prevention & Safety Fund	:				0				
Total TMS Trade Total TMS Trade Total TMS Trade Services Orders (TEO) Trade Total Colorations & Maintenance, & Transportation Funds) General STATE-AID ANTICIPATION CERTIFICATES (GSAAC) GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Total Coloration Funds) GINETS SHORT-TERM DORROWING Total Other SHORT DORROWING TOTAL OTHER SHORT DORROWING TOTAL OTHER SHORT DORROWING TOTAL OTHER SHORT DORROWING TOTAL SHORT DORROWING TOTAL SHORT DORROWING TOTAL SHORT DORROWING TOTAL DORROWING TOTAL SHORT DORROWING TOTAL SHOT DORROWING TOTAL SHORT DORROWING TO	_	aer - (Describe & Itemize)		: "			0				
TEACHERS/FIRPLOYEES' ORDERS (TIEO) Total Tiess of Educational, Operations & Maintenance, & Total Tiess of Educational, Operations & Maintenance, & Total Total Caraporation Funds) OTHER SHORT-TERM BORROWING Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING TOTAL Other Short-TERM BORROWING TOTAL Other Short-TERM BORROWING CANON FINISHER CANON FINISHER CANON FINISHER CANON R5570 CANON R5570 Tach Uppe of debt issued must be identified separately with the amount: Working Cash Fund Bonds Funding Bonds Separately Bonds Funding Bonds Separately B	_			c		0					
Trough Tiens (Educational Operations & Maintenance, & Transportation Funds) Transportation Funds) GENERAL STATEMOLD ANTICIPATION CERTIFICATES (GSAAC) Transportation Funds) OTHER SHORT-TERM BORROWING Total	_	OLGI I FINS		:	1						
Transportation Funds) GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Transportation Funds) GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Transportation Funds) OTHER SHORT-TERM BORROWING TOtal Other Short-Term Borrowing (Describe & Nemize) SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue (mm/ddyy) Issue CANION IRSERT CANION IRSERT CANION IRSERT CANION IRSERT Type of Issue * Outstand! Type of Issue *	鱼	HERS/EMPLOYEES ORDERS (I/EO)									
Transportation Funds) GENERAL STATE-AD ANTICIPATION CERTIFICATES (GSAAC) Total Cubre Short-Term BORROWING Total Other Short-Term BORROWING Total Other Short-Term Borrowing (Describe & Itemize) SCHEDULE OF LONG-TERM DEBT Gentification or Name of Issue Amount of Original Itype of Issue Amount of Issue		Fotal T/EOs (Educational, Operations & Maintenance, &					0				
GENERAL STATE-AND ANTICIPATION CERTIFICATES (GSAAC) Total GSAACs (All Lands) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Hemize) SCHEDULE OF LONG-TERM DEBIT Identification or Name of Issue		Fransportation Funds				-					
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Total Other Short-Term Borrowing (Describe & Nemize) SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue Date of Issue Amount of Original Type of Issue * Outstand! CANON FINISHER 13,480 7 CANON IRS870 09/25/06 20,700 7 Each type of debt issued must be identified separately with the amount: 1. Working Cast Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Funding Bonds Setuding		FR SHORT-TERM BORROWING									
SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue mondayy) Issue Amount of Original Type of Issue Outstandi CANON FINISHER CANON IRS870 CANON IRS870 S4,180 S4,180 S4,180 S fire Prevent, Safety, Environmental and Energy Bonds S Fire Prevent Tor Ludgment Bonds S Refunding Bonds S Refu		Cotal Other Short Term Berrowing (Beecribe & Bemize)					0				
SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue Date of Issue Amount of Original Type of Issue * Outstandi (mm/dd/yy) Issue Type of Issue * Outstandi 12/106/05	Į V		:								
SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue Date of Issue Amount of Original Type of Issue * Outstand CANON FINISHER 13,480 7 7 7 7 7 7 7 7 7	Γ										
Identification or Name of Issue (mm/dd/yy) (mm						:	:		:		:
International color of the co	L										Amount to be
CANON FINISHER CANON R5870 CANON R5870 CANON R5870 20,700 7 84,180 * Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 3. Refunding Bonds				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	Provided for Payment on Long-
CANON IR5870 13,480 7 CANON IR5870 20,700 7 - Each type of debt issued must be identified separately with the amount: 1. Working Cash Find Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 3. Refunding Bonds 6. Building Bonds	30	•					-		:		Term Debt
CANON IR5870 20,700 7 - Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 3. Refunding Bonds 6. Building Bonds			12/06/05	13,480		1,664			1,664	0	;
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Building Bonds Building Bonds Refunding Bonds			09/25/06	20,700	7	4,830		:	4,140	069	069
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Refunding Bonds Building Bonds Building Bonds								:	:	0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Refunding Bonds Building Bonds Building Bonds	: +									0	:
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent. Safety, Environmental and Energy Bonds Funding Bonds Refunding Bonds Building Bonds Building Bonds	5 4	The second secon	: -				:			0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent. Safety, Environmental and Energy Bonds Frunding Bonds Building Bonds Building Bonds Refunding Bonds	36		:							0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Building Bonds Refunding Bonds Building Bonds	37		:					:		0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Building Bonds Refunding Bonds Building Bonds	38		:							0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Building Bonds Building Bonds Building Bonds	8 8			:						0	
34,180 Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent. Safety, Environmental and Energy Bonds Frunding Bonds Frunding Bonds Building Bonds Building Bonds Building Bonds Building Bonds	3 5						:			0	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Building Bonds Building Bonds Building Bonds	1						:			0	
Sat, 180 Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Sefunding Bonds	4 ¢		:		:					0	
Saf, 180 Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds Safety, Environmental and Energy Bonds Building Bonds Refunding Bonds	7 5				: : : : : : : : : : : : : : : : : : : :					0	
34,180 * Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 6. Building Bonds	?									0	
34,180 * Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 5. Tort Judgment Bonds 6. Building Bonds 7. Refunding Bonds 8. Refunding Bonds	7							:		c	:
34,180 * Each type of debt issued must be identified separately with the amount: * Verking Cash Fund Bonds * Eundring Bonds * Fire Prevent, Safety, Environmental and Energy Bonds * Tori Judgment Bonds * Refunding Bonds * Refunding Bonds	선			:							
34,180 * Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 6. Building Bonds	46				:						
34,180 Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 2. Funding Bonds 5. Refunding Bonds 6. Building Bonds 6. Building Bonds	47		:					:		0 0	
34,180 * Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 6. Building Bonds	48			٠				:	. 6	0	000
Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 6. Building Bonds 7. Refunding Bonds 8. Refunding Bonds	46		:	34,180	:	6,494	0	Đ	5,804	069	069
Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Funding Bonds S. Tort Judgment Bonds Building Bonds Building Bonds	*	ach type of debt issued must be identified separately with the an	nount:								
2. Funding Bornts 5. Tort Judgment Bonds 6. Building Bonds 6. Building Bonds 7. Refunding Bonds 6. Building	_		vent,	Safety, Environmental	and Energy Bonds	7. Other	CAPITAL LEASE				
Refunding Bonds 6. Building Bonds	Т.		ort Judgmen	t Bonds		8. Other					
	54	Refunding Bonds	uilding Bond	s		9. Other			,		
	3										

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

				11-0103			
	- 1	4	9	Ξ	_	7	Y
τ-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELEC	SELECTED REVENUE SOURCES	S				
2	Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
ω <	Cash Basis Fund Balance as of July 1, 2010						
+ u	Ad Valorem Taxos Descrived by District	10 20 40 00 50 1100				***********	
0	Au valurerii i axes neceiveu by District	40 20 40 50 50 550 AEOO					
0 1	Earnings on Investments	10, 20, 40, 30 or au-1300					
\ 0	Drivers' Education Hees	10-1970		***************************************		c	0
0 0	School Facility Occupation Lax Proceeds	30 or 90-1983					
» (10 df 20-3370					2
2 5	Other Receipts (Describe & Itemize on tab "Itemization 32")	10 20 40 or 60,7200					
- 6	Total Description			0			
1 4	Ž		2	0			
3 2	_	10 or 50 1000					
‡ (20 or 60-2530					
2 4		10 20 40-2360-2370					
12							-
18		30-5200					***************************************
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2 5	Ge	30-5400					
- E	_					0	
7 8	<u> </u>	-					
3			0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2011		0	0	0	0	0
22	Reserved Fund Balance	714					
56	Unreserved Fund Bajance	730	0	0	0	0	0
۱	_	<u> </u>					
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES 4			_			
30	Yes No Has the entity established an insuranc	e reserve pursuant to 745 ILCS 10/9-103?	37	olen vac-			
31	If yes, list in the aggregate the following:	Total Claims Payments:		gara welanas			
32		Total Reserve Remaining:					
상	Using the following categories, list all other Tort Immunity expenditures <u>not</u>						
35	-	territoria de la como	Andrews with safe to a fact the safe of the same transmission of the same transmission of the safe of				
36							
37							
38	<u> </u>			***************************************			
33	_			pude			
40	<u> </u>			myteres			
4	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	on and/or Reduction					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)			age med throw			
43	_			- James			
44	ᆜ			-			
\$	G		:		· · · · · · · · · · · · · · · · · · ·		
Ç		es nave been reported in any r	und other than the 1 ort	Immunity Fund (80) duit	ang FY11 as a result of	existing (restricted) fun	d balances
÷ 5	-5	ud include interest earmings on.	y nom mese resurcted	tore managery and mess at	la Olliy II leported III a II	unu oteret uran 1911 irin	III III (OO).
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Less: Add: Less: Add: Less: Accumulated perceiation Accumulated perceiation Add: Less: Accumulated perceiation Accumulated perceiation Add: Accumulated perceiation Accumulated perceiation Add: Accumulated perceiation Accumulated perceiation Accumulated perceiation Accumulated perceiation Accumulated perceiation Add: Accumulated perceiation Accumulated perceiation Accumulated perceiation Accumulated perceiation Add: Accumulated perceiation Accumulated perceiation <t< th=""><th></th><th>А</th><th>В</th><th>0</th><th>O </th><th>Ш</th><th>ш</th><th>9</th><th>H</th><th></th><th>r</th><th>×</th><th>_</th></t<>		А	В	0	O	Ш	ш	9	H		r	×	_
Lough Loss: Accumulated Add: Additions Add: Additions Add: Additions Cost 6-30-11 Accumulated Add: Add: Add: Add: Additions Cost 6-30-11 Accumulated Add: Additions Cost 6-30-11 Accumulated Depreciation Depr													
Freezence Cost 7-1-10 Add: Additions Less: Less: Less: Less: Less: Accumulated Depreciation 2010-11 Cost 6-30-11 Acat Modified Depreciation 2010-11 Less: Less: Accumulated Depreciation 2010-11 Add: Less: Less: Deletions 2010-11 Cost 6-30-11 Acat Modified Depreciation 2010-11 Add: Less: Dependent of the procession 2010-11 Add: Less: Less: Dependent of the procession 2010-11 Add: Less: Less: Dependent of the procession 2010-11 Add: Less: Less: Dependent of the procession 2010-11	Schedule	of Capital Outlay and	1 Depre	ciation	gannerii siinnin neessiinnin neessiinni								
Treasures 20 0 0 0 4 0 4	Descriptio	n of Assets	Acct #		Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life II Years	_	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
20 20 362,477 362,477 50 362,477 50 362,477 50 362,477 50 362,477 50 362,477 50 40 665,849 24,33,995 25 41,160,003 141,942 20 1,301,94 1 Suldings 23 5,887,921 2,433,995 2,533,995 <td< td=""><td>Works of Art 8</td><td>Historical Treasures</td><td>210</td><td></td><td></td><td></td><td>7</td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></td<>	Works of Art 8	Historical Treasures	210				7					0	0
22 382,477 382,477 50 40 685,849 2,433,945 8,421,916 50 11,160,003 141,942 11,301,94 11,301,94 23 23 5,087,921 2,433,965 8,421,916 50 11,160,003 141,942 11,301,94 1 buildings 240 688,849 72,645 758,494 725,849 20 144,080 34,668 11,18,74 11,18,74 2 so 240 688,849 72,645 725,894 725,804 485,790 41,763 11,78,74 2 so 25 25 25 25 25 25 25 25,539,582 25,539,582 25,539,582 25,755 25,75	Land		220					Т					
230 50 60 60 60 60 71,160,003 141,942 71,301,942 1,301,942 1,301,942 1,301,942 1,301,942 1,301,942 1,301,942 1,301,942 1,301,942 1,301,943 1,301,942 1,301,943 1,301,942 1,301,943 1,301,942 1,301,943 1,301,942 1,301,943 1,301,942 1,301,943 <td>Nan-Deprec</td> <td>able Land</td> <td>221</td> <td>382,477</td> <td></td> <td></td> <td>382,477</td> <td>r. 1</td> <td></td> <td></td> <td></td> <td></td> <td>382,477</td>	Nan-Deprec	able Land	221	382,477			382,477	r. 1					382,477
230 5,987,921 2,433,995 8,421,916 50 1,160,003 141,942 1,301,94 1 Buildings 240 685,849 72,645 758,494 755,494 20 144,080 34,668 34,668 178,744 250 250 250 144,080 34,668 34,668 1778,745 178,745 178,745 178,745 178,745 178,745 178,745 178,745 178,745 178,485 178,74	Depreciable	Land	222				J	ន				0	0
231 5,987,921 2,433,995 8,421,916 50 1,160,003 141,942 1,301,94 Buildings 23 685,849 72,645 758,494 20 144,080 34,668 34,668 178,74 Buildings 250 689,859 32,942 722,801 10 485,790 41,763 72,755 Local Signature 250 72,246,106 25,239,582 10 10,285,688 3 10 485,790 41,763 72,082,455 Local Signature 260 7,746,106 2,539,582 0 10,285,688 17,789,873 218,373 0 2,008,24 Local Signature 70 10 10,285,688 10 17,789,873 10 2,256,862 10 1,008,24	Buildings		230					,					
Buildings 240 685,849 72,645 758,494 20 144,080 34,668 775,746,106 178,74 250 251 689,859 32,942 272,801 40 485,790 41,763 27,555 261 689,859 32,942 20 722,801 5 22,536 27,555 262 253 263 263 253 263	Permanent E	uildings	231	5,987,921	2,433,995		8,421,916	······	1,160,003	141,942		1,301,945	7,119,971
Buildings 240 685,849 72,645 758,494 20 144,080 34,668 34,668 178,74 250 32,942 32,942 20 722,801 5 465,790 41,763 3 527,55 262 32 32 3 3 465,790 41,763 3 527,55 263 264 263 2,539,582 0 10,285,688 3 1,789,873 218,373 0 2,008,24 Nemt 70 3 484,891 40 8,489 40 8,489 40 8,489 40 226,862 8	Temporary E	uildings	232)	1 1				0	0
250 251 689,859 32,942 722,801 485,790 485,790 41,763 527,553 252 252 32,942 252 3 3 485,790 41,763 527,553 253 253 253 3 10,285,688 - 1,789,873 218,373 0 2,008,24 10 <td>Improvements (Infrastructure)</td> <td>rts Other than Buildings (e)</td> <td>240</td> <td>685,849</td> <td>72,645</td> <td></td> <td>758,494</td> <td>T1</td> <td>144,080</td> <td>34,668</td> <td></td> <td>178,748</td> <td>579,746</td>	Improvements (Infrastructure)	rts Other than Buildings (e)	240	685,849	72,645		758,494	T1	144,080	34,668		178,748	579,746
251 689,859 32,942 722,801 46 485,790 41,763 5527,55 252 253 253 253 253 253 253 253 253 253,539,582 0 10,285,688 41,789,873 218,373 0 2,008,24 nent 70 3 484,891 40 484,891 40 226,862 4848 488	Capitalized Ec	quipment	250					·					
252 263 263 260 7,746,106 2,539,582 0 10,285,688 4 1,789,873 218,373 0 2,008,24 nent 70 3 4 1,789,873 218,373 0 2,008,24 nent 70 3 4 84,891 40 8,489 10 8,489 10 226,862	10 Yr Sch	edule	251	689,859	32,942		722,801		485,790	41,763		527,553	195,248
253 260 7,746,106 2,539,582 0 10,285,688 10 1,789,873 218,373 0 2,008,24 Nent 70 3 484,891 10 84,891 10 8,489 10 226,862	5 Yr Sche	dule	252				,	rs.				0	0
260 7,746,106 2,539,582 0 10,285,688 4 1,789,873 218,373 0 0 nent 700 84,891 10 84,891 10 8,489 10 8,489 10 10,226,862	3 Yr Sche	dule	253				٠	1-1				0	0
200 7,746,106 2,539,582 0 10,285,688 1,789,873 218,373 0 0 700 700 84,891 10 84,891 10 8,489 8	Construction	in Progress	260				J	1					0
700 84,891 10 22	Total Cap	ital Assets	200	7,746,106	2,539,582	0		T1	1,789,873	218,373	0	2,008,246	8,277,442
	Non-Capitali	zed Equipment	700				84,891	II		8,489			
	Allowable De	spreciation					Security 100		onneneron (226,862	~		

_					-1 - 12
-	Α	B ESTIMATED OPERATING EXPENSE OF	C ER PUPII	D (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)	<u>E</u> F (
2				ule is completed for school districts only.	
3					
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
5					
<u>6</u> 7	EXPENDITURES:		<u>OPI</u>	ERATING EXPENSE PER PUPIL	
8	EXPENDITURES:	Expenditures 15-22, L113		Total Expenditures	\$ 3,917,809
9	O&M	Expenditures 15-22, L149		Total Expenditures	519,786
	DS	Expenditures 15-22, L167		Total Expenditures	5,859
11	TR	Expenditures 15-22, L203		Total Expenditures	185,787
12	MR/SS TORT	Expenditures 15-22, L287 Expenditures 15-22, L330		Total Expenditures Total Expenditures	102,040
14	1010	Experience to EEF 1000		Total Expenditures	\$ 4,731,261
15					
	LESS RECEIPTS/REVENUES C	OR DISBURSEMENTS/EXPENDITURES NO	T APPLICA	BLE TO THE REGULAR K-12 PROGRAM:	
17	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
	TR	Revenues 9-14, L47, Col F		Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
	TR	Revenues 9-14, L48, Col F		Summer Sch - Transp. Fees from Other Districts (In State)	0
21	TR	Revenues 9-14, L49, Col F		Summer Sch - Transp. Fees from Other Sources (In State)	0
22	TR TR	Revenues 9-14, L50 Col F Revenues 9-14, L52, Col F		Summer Sch - Transp, Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (In State)	9,000,000,000,000,000,000,000,000,000,0
24	TR	Revenues 9-14, L56, Col F		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		Adult - Transp Fees from Other Districts (In State)	0
27 28	TR TR	Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)	0 0
$\overline{}$	O&M	Revenues 9-14, L148, Col D		Adult Ed (from ICCB)	0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
	O&M-TR O&M	Revenues 9-14, L219, Col D,F Revenues 9-14, L229, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	0
	ED	Expenditures 15-22, L6, Col K - (G+I)		Pre-K Programs	0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K	0
	ED 	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
37	ED ED	Expenditures 15-22, L11, Col K - (G+I) Expenditures 15-22, L14, Col K - (G+I)	1300 1600	Adult/Continuing Education Programs Summer School Programs	0
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tultion	0
	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition	0
41	ED	Expenditures 15-22, L21, Col K	1912	•	116,929
42	ED ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition	0 0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
45		Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition	0
47 48	ED ED	Expenditures 15-22, L27, Col K Expenditures 15-22, L28, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition	
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition	0
50	ED	Expenditures 15-22, L30, Col K	1921	Billngual Programs - Private Tuition	0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	
52 53	ED EO	Expenditures 15-22, L74, Col K - (G+I) Expenditures 15-22, L101, Col K	3000 4000	Community Services Total Payments to Other District & Goyt Units	766,310
54		Expenditures 15-22, L101, Col R Expenditures 15-22, L113, Col G	-	Total Payments to Other District & Govt Units Capital Outlay	700,310 0
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment	67,419
	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services	0
57 58	0&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units	0 152,201
	0&M 0&M	Expenditures 15-22, L149, Col G Expenditures 15-22, L149, Col I		Capital Outlay Non-Capitalized Equipment	17,472
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units	
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	5,804
62	TR	Expenditures 15-22, L178, Col K - (G+l) Expenditures 15-22, L189, Col K	3000	Community Services Total Powerputs to Other Diet & Cout Units	280.50
63 64	TR TR	Expenditures 15-22, L189, Col K Expenditures 15-22, L199, Col K	4000 5300	Total Payments to Other Dist & Govt Units Debt Service - Payments of Principal on Long-Term Debt	93,085
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay	0
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment	0
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs	0
68 69	MR/SS MR/SS	Expenditures 15-22, L211, Col K Expenditures 15-22, L213, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	0
70	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs	0
71	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs	0
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services	0
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units	0
75				Total Deductions	\$1,219,220
76				Total Operating Expenses (Regular K-12)	3,512,041
77				9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)	185.22
78 79				Estimated OEPP	\$ 18,961.46
_, 9	<u> </u>				

	Α	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE PE	R PUPIL	(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)	
2		${\cal L}$	his schao	ule is completed for school districts only.	
3	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
5	<u> </u>	OHS III TON		Maddin No Inte	
80			PI	ER CAPITA TUITION CHARGE	
81	1 500 05505TTN0 B505IBT				
82 83	LESS OFFSETTING RECEIPTS TR	S/REVENUES: Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)	0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
87 88	TR TR	Revenues 9-14, L51, Col F		CTE - Transp Fees from Pupils or Parents (In State)	0
89	TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	0
90	TR	Revenues 9-14, L55, Col F		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
_	ED-0&M	Revenues 9-14, L75, Col C Revenues 9-14, L82, Col C,D	1600 1700	Total Food Service Total District/School Activity Income	3,680 51,887
	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
	ED 50	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
_	ED ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
	ED-O&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1910	Rentals	0
-	ED-0&M-TR	Revenues 9-14, L98, Col C _i D _i F	1940	Services Provided Other Districts	0
	ED-0&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	0
103		Revenues 9-14, L106, Col C	1993	Other Local Fees	0
	ED-0&M-TR ED-0&M-MR/SS	Revenues 9-14, L131, Col C,D,F Revenues 9-14, L133, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education	65,895 0
$\overline{}$	ED-MR/SS	Revenues 9-14, L144, Col C ₁ G	3300	Total Bilingual Ed	0
107		Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	0
	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	0
$\overline{}$	ED-0&M ED-0&M-TR-MR/SS	Revenues 9-14, L147,Col C,D Revenues 9-14, L154, Col C,D,F,G	3370 3500	Driver Education Total Transportation	76,366
111		Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants	0,380
	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	0
-	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	0_
$\overline{}$	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 3720	Reading Improvement Block Grant - Reading Recovery	0
$\overline{}$	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G Revenues 9-14, L161, Col C,F,G	3725	Reading Improvement Block Grant - Reading Recovery Continued Reading Improvement Block Grant	0
	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
-	ED-O&M-DS-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G Revenues 9-14, L166, Col C,D,E,F,G	3775 3780	School Safety & Educational Improvement Block Grant Technology - Learning Technology Centers	0
	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	0
	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	0
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	9,742
125 126	ED-O&M-TR-MR/SS	Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
	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	3,366
	ED-0&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	23,059
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G Revenues 9-14, L220, Col C,D,F,G	- 4620	Total Title IV	23.068
	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Flow Through/Low Incidence Fed - Spec Education - IDEA - Room & Board	23,068 81,478
	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
	ED-0&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	Revenue Adjustments within range of C232	4700	Total CTE - Perkins	
160	ED-0&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments	6,953
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	0
	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency immigrant Assistance	0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 4910	Title III - English Language Acquisition Learn & Serve America	0
	ED-0&M-TR-MR/SS	Revenues 9-14, L263, Col C,F,G Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
	ED-0&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality	10,418
	ED-0&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools Medicald Metablica Funds - Administrative Cutropols	<u>0</u>
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G Revenues 9-14, L269, Col C,D,F,G	4991 4992	Medicald Matching Funds - Administrative Outreach Medicald Matching Funds - Fee-for-Service Program	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
172	·		-	,	***************************************
173				Total Allowance for PCTC Computation	\$ 355,912
174 175				Net Operating Expense for PCTC Computation Total Depreciation Allowance (from page 27, Col. I)	3,156,129
176				Total Depreciation Allowance (from page 27, Col I) Total Allowance for PCTC Computation	226,862 3,382,991
177				9 Mo ADA	185.22
178				Total Estimated PCTC	\$ 18,264.72
179					

ESTIMATED INDIRECT COST DATA

STITUTION DIVIDISCUL COST RATE DATA SECTION The property of the property								ſ
ESTIMATED INDIRECT COST RATE DATA ESCINIANTED INDIRECT COST RATE DATA ESCINIANTED INDIRECT COST RATE DEFINITION Estimated Data to Assist Indirect Cost Rate Determination of four the representation of the second cost of the second c			5	U		-	.5	ΞĪ
SECTION 1 Estimated Indirect Cost Rate Determination Governor document for the computation of the indirect Cost Rate is found in the "Expanditures \$15.2" tab) ALL OBJECTION 1 SECTION 1 Estimated Indirect Cost Rate for State Determination of the indirect Cost Rate is found in the Figure of the indirect Cost Rate is found in the Figure of the indirect Cost Rate is found in the Cost Problem of the indirect Cost Rate is found in the Cost Problem of the indirect Cost Rate is found in the Cost Problem of the indirect Cost Rate is continued to the indirect Cost Rate indirect Problem of the Indirect Cost Rate (1.200) and (5.200) The Cost Rate Cost Rate Cost Rate (1.200) and (5.200) The Cost Rate Cost Rate (1.200) and (5.200) The Cost Rate Cost Rate Cost Rate (1.200) and (5.200) The Cost Rate Cost Rate Cost Rate Cost Ra	τ-	ESTIMATED INDIRECT COST RATE DATA						
Financial Data Case the Control Cose Rate Data Cose Rate Indicated Rate Indicated Cose Rate Indicated Rate	2	SECTION I						
ALL OBJECTS EXCLUDE CAPILLY OUTLAY. Which shows the experiments between the control with in the following functions draighed death; to an embrance of the control with or the chouse and which such function than the control with or the control with or the chouse of the choice and the control which with each function facinity. Also, include a prevention, Also, include a prevention which is such function facinity. Also, include a prevention of the control with or the control with or the choice and th	∞ ∠	Financial Data To Assist Indirect Cost Rate Determination	7. vi o no 1. vi	00 dE 998 40K }				
The DBECTIS COUNTY With the exercise of first 12 and the Abstract Accordance in the Abstract Production of the 12 and the Abstract Production of the A	1	(Source document to) the computation of the marect Cost Rate is found in the	Expenditur	es 15-22 tab.)				
Support Services and color processes for commontary form from teachers and color processes for commontant form from the color services and color processes for commontant form from the color services and color processes for color (12000) and (6.2000) Foundation of Business Support Services (12600) and (6.2000) Foundation of Business		ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter factoral grant programs. Also include all amounts paid to or for other employees with	the disburse	ements/expenditures includ	ed within the following func- federal grant programs in t	tions charged directly to an	nd reimbursed from	
Support Services - Direct Coats (1-2000) and (5-2000) Pean Services (1-2000) and (5-2000) a	·	reimbursed from the same federal grant programs. For example, if a district received	funding for	a Title I clerk, all other sala	aries for Title I clerks perfor	ming like duties in that func	tion must be included.	
Support Services - Direct Costs (1-2000) and (5-2000) Principle of Services - Direct Costs (1-200) and (5-200) Principle of Business Support Services (1-2010) and (5-2010) Principle of Direct Costs (1-2010) and (1-2010) Principle of Direct Costs (1-2010) and (1-201	Ŋ	Include any benefits and/or purchased services paid on or to persons whose salaries	are classifie	ed as direct costs in the fun	ction listed.			
Proceeding Services (1-2010) and (9-2510) Proceeding Services	9	Support Services - Direct Costs (1-2000) and (5-2000)						
Freed Services (1-2200) and (2-2504) Freed Services (Direction of Business Support Services (1-2510) and (5-2510)						
Progression of Authorities Resolved (1.2 2016) Progression of Authorities Resolved (1.2 2016) Mark to less than (Prior Course) Programs of Continuing of an A-133 is Prior Course) Programs (Paris of Resolved for Fiscal Veat 2011 (Imcode the value of commodities Resolved for Fiscal Veat 2011 (Imcode the value of commodities Resolved for Fiscal Veat 2011 (Imcode the value of commodities Resolved for Fiscal Veat 2011 (Imcode the value of commodities Resolved for Cost Rate for Federal Programs (Dalis subject to adjustment for Veatry-forward* or *Permination bonediff* totals*) Programs (Dalis Resolved for Cost Rate for Federal Programs (Dalis subject to adjustment for Veatry-forward* or *Permination bonediff* totals*) Programs (Dalis Resolved for Programs (Dalis Resolved for Programs Resolved for Programs (Dalis Resolved for Programs (Dalis Resolved for Resolved for Resolved for Programs (Dalis Resolved for Resolved for Programs (Dalis Resolved for Resolved for Programs (Dalis Re	8	Fiscal Services (1-2520) and (5-2520)						
Value of Commodities Related for East from 19-16, Col E.F. LE29 National Personal Persona	တ	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						_
Value of Community Services Continuous file of	2		:		7,446			
Figure 1 Control Admin C	7	ommodities Received for Fiscal Year 2011 <i>(Include the val</i> t	ies when dei	termining if an A-133 is				
The control of the	- 5	lequiled).						
Start Services (1-25860) SecTION II	7,	Internal Services (1-2570) and (5-2570)	:					
Part	13	Staff Services (1-2640) and (5-2640)						
SECTION II Estimated Indirect Cost Rate for Federal Programs (Dale subject to adjustment for 'carry-forward' or 'termination benealf' totals') Unrestricted Program instruction Total Total Indirect Costs Total Unrestricted Program Unrestricted Program Indirect Costs Indirect Costs Indirect Costs Direct Costs D	14							
Estimated Indirect Cost Rate for Federal Programs (Data subject to adjustment for "learninetion benefit" totals) Unrestricted Program	2							
Particular Par	16	Estimated Indirect Cost Rate for Federal Programs (Data subject to adju-	stment for	'carry-forward" or "term	ination benefit" totals)			
Function Function Function Function Indirect Costs Direct Costs Dir	17			Restricted	Program	Unrestricted	Program	
Pupple P	28		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
Support Services: Support Services: 2100 79,777 Pupul central Artinin 2200 404,992 321,713 General Artinin 2300 321,713 99,922 0 Direction of Business Spt. Snv. 250 99,922 0 0 Direction of Business Spt. Snv. 250 99,922 0 0 Direction of Business Spt. Snv. 250 361,716 361,716 361,716 Oper. & Maint. Pant Services 250 360 36,822 0 0 Oper. & Maint. Pant Services 11 total Services 346 0 0 0 0 Central Louis Services 10 total Spt. Snv. 250 0 </td <th>13</th> <td></td> <td>1000</td> <td></td> <td>2,104,051</td> <td></td> <td>2,104,051</td> <td></td>	13		1000		2,104,051		2,104,051	
Pupil	20							
Instructional Staff	21		2100		777,67		777.67	• • • • •
General Admin. 2300 321,713 Business: 2400 0 0 0 Business: 2510 0 </td <th>22</th> <td></td> <td>2200</td> <td></td> <td>404,992</td> <td></td> <td>404,992</td> <td></td>	22		2200		404,992		404,992	
School Admin School Admin 153,160 Business: State Strict 0 0 Business: 250 99,922 0 0 Fiscal Services 2540 99,922 0 99,922 Pupil Transportation 2540 99,922 361,716 99,922 Pupil Transportation 2550 92,682 361,716 361,716 Pupil Transportation 34,66 361,716 361,716 361,716 Pupil Transportation 2560 92,682 361,716 361,716 361,716 Pool Services 2570 0 0 0 0 0 Plan Risch Dup, Eval Spr. (2000) 2620 0 0 0 0 0 Staff Services 2640 0 0 0 0 0 0 Staff Services 2640 0 0 0 0 0 0 Community Services 2640 0 0 0 0 0 <t< td=""><th>23</th><td></td><td>2300</td><td></td><td>321,713</td><td></td><td>321,713</td><td></td></t<>	23		2300		321,713		321,713	
Business: Description of Business Spt. Snv. 2510 0 99,922 2520 0 99,922 2520 0 99,922 2520 0 99,922 2520 0 99,922 2520 0 99,922 2520 0	24		2400		153,160		153,160	
Direction of Business Spt. Srv. 2510 0 0 0 0 0	25	Business:						
Fiscal Services 99,922 90,922 90,922 90,922 90,922 90,922 90,922 90,922 90,922 90,922 92,682 9	56	Direction of Business Spt. Srv.	2510	0	0	0	0	
Oper. & Maintt. Plantt Services 361,716 <th< td=""><th>27</th><td>Fiscal Services</td><td>2520</td><td>69,925</td><td>0</td><td>99,922</td><td>0</td><td></td></th<>	27	Fiscal Services	2520	69,925	0	99,922	0	
Pupil Transportation 2560 92,682 Food Services 2570 0 0 Internal Services 2570 0 0 Central: Direction of Central Spt. Srv. 0 0 Direction of Central Spt. Srv. 2630 0 0 Plan, Risch. Dulp, Eval. Srv. 2630 0 0 Plan, Risch. Dulp, Eval. Srv. 2640 0 0 Plan, Risch. Dulp, Eval. Srv. 2640 0 0 Staff Services 3640 0 0 0 Other: 3000 99,922 3,521,547 461,638 3,521,547 Total Indirect Costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: 3,521,547 Total Indirect costs: <	78		2540		361,716	361,716	0	
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Internal Services	20	Food Services	2560	:	3,456		3,456	
Contrail: Cotail Indirect Costs:	3	Internal Services	2570	0 .	0	0	0	
Plan, Risch, Dulp, Eval. Srv. 2620 0 0 Information Services 2640 0 0 0 Information Services 2640 0 0 0 Data Processing Services 2660 0 0 0 Data Processing Services 2900 0 0 0 Community Services 3,521,547 461,638 3,541,547 Total Indirect Costs 3,521,547 Total Indirect Costs 3,521,547 Total Direct Costs 3,521,547 T	20,00	Central:					•	
Fight, Nation, DMp, Eval. Siv. 2620 0 0 Information Services 2640 0 0 0 Staff Services 2660 0 0 0 Data Processing Services 2660 0 0 0 Community Services 3,521,547 461,638 3,	3 5	Direction of Central Spt. Srv.	7.010 7.010		5 (D (
Staff Services 2640 0 0 0 Staff Services 2660 0 0 0 Data Processing Services 2900 0 0 Community Services 2900 99,922 3,521,547 461,638 3,521,547 Total Indirect Costs: 3,521,547 Total Indirect costs: 3,521,547 Total Direct Costs: 4,647,647 Total Direc	y 6	Plan, Ksrch, Livip, Eval. Srv.	7620		0		0	
Statu Services	ဂ္ဂ	Information Services	2630		0.	:3	0	
Other: 0	37	Staff Services	2640	5 , 6		0 :	0	
Community Services	30	Data Processing Services	7660	⊃ .		0	0	
Total Total Restricted Rate Total Indirect Costs: Total Direct Costs: Total Direct Costs: 3,521,547 461,638 3,521,547 Total Indirect Costs: 14,61%	30	Ourer. Community Sawiose	7,000) (5	
Securited Rate	8	Total	2000	00000	0 504 547	104	0 450 004	
Total Indirect Costs: 99,922 Total Indirect costs: 3,521,547 Total Direct Costs: 3,521,547 Total	7			99,922		401,038	:	
total Indirect costs: Total Direct Costs: 3,521,547 Total Direct Costs: 3,521,547 Total Direct Costs: 3,521,547 Total Direct Costs: 3,521,547 Total Direct Costs:				Kestricte		Unrestricte		
= 2.84%	42			Total Direct Costs:	3 521 547	Total Direct costs:	461,638	
45	4			- 11			14.61%	
	4							

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330) Springfield, IL 62777-0001 100 North First Street

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

BANNOCKBURN SCHOOL DISTRICT # 34-049-1060-02 School District Name: RCDT Number:

0 0 0 270,857 270,857 Total Budgeted Expenditures, Fiscal Year 2012 0 Maintenance Fund Operations & 270,857 270,857 Educational Fund 256,942 256,942 Total Actual Expenditures, Fiscal Year 2011 0 Maintenance Fund Operations & 256,942 256,942 **Educational Fund** 9 Funct. 2320 2330 2490 2510 2570 7. Deduct - Early Retirement or other pension obligations required ġ Percent Increase (Decrease) for FY2012 (Budgeted) over 9. FY2011 (Actual) 3. Other Support Services - School Administration 4. Direction of Business Support Services 2. Special Area Administration Services 6. Direction of Central Support Services 1. Executive Administration Services by state law and included above. Description 5. Internal Services 8. Totals

CERTIFICATION

l 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. 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.

		limitation by board action,	n Chapter 105 ILCS 5/2- ensure inclusion in the Spring
		student (4th quartile) and will waive the	Assembly pursuant to the procedures rt, postmarked by January 13, 2012 to waiver process can be found at
Signature of Superintendent		ts in administrative expenditures per s later than June 30.	equesting a waiver from the General / ensure inclusion in the Fall 2011 repo ie Fall 2012 report. Information on the
	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 Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
(Date)	e 9 is greater than 5% plea	The District is ranked by ISBE i subsequent to a public hearing.	The district is unable to waive the limit: 3.25g. Waiver applications must be pc 2012 report, or postmarked by August www.isbe.net/isbewaivers/defauft.htm.
	If line		

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. Page 5, Line 12 - Other Current Assets

Education Fund

Accrued Interest Receivable - \$17,761

Operations & Maintenance Fund

Accrued Interest Receivable - \$3,076

Transportation Fund

Accrued Interest Receivable - \$1,347

IMRF Fund

Accrued interest Receivable - \$700

Capital Projects Fund

Accrued Interest Receivable - \$745

Working Cash Fund

Accrued Interest Receivable - \$4,762

2. Page 10, Line 78 - Admissions - Other

Education Fund

Band - \$2,550

Orchestra - \$1,875

Choir - \$2,400

Total - \$6,825

3. Page 10, Line 81 - Other District/School Activity Revenue

Education Fund

Activity Revenue - \$12,057

4. Page 11, Line 107 - Other Local Revenue

Education Fund

Sale of Server - \$500

Sale of Computer - \$457

Guest Speaker - \$1,900

Jury Duty Check - \$1,657

Total - \$4,514

5. Page 12, Line 171 - Other Restricted Revenue from State Sources

Education Fund

State Library Grant - \$134

Operations & Maintenance Fund

IL Clean Energy Grant - \$9,608

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 (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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

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

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.
- 7 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 1" 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).
- f 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 <u>RED</u> 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?	AC	CRUAL
		Accounting for late payments (Audit Questionnaire Section D)	ОК	
		Are Federal Expenditures greater than \$500,000?	ОК	
		Is all A133 information completed and enclosed?	ОК	
•	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.	ОК	*
		Section D: Check a or b that agrees with the school district type.	ok	· · · · · · · · · · · · · · · · · · ·
		Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	٠.,	' e e e e e e e e e e e e e e e e e e e
	•	Fund (10) ED: Cash balances cannot be negative.	ок	
		Fund (20) O&M: Cash balances cannot be negative.	ok	
		Fund (30) DS: Cash balances cannot be negative.	OK	
٠.		Fund (40) TR: Cash balances cannot be negative.	OK	and the second s
		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	and the second s
		Fund (90) FP&S: Cash balances cannot be negative.	OK	and the second s
			UN	
	5,	Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. Fund 10, Cell C13 must = Cell C41.		
		and the control of the second control of the contro	OK	
		Fund 20, Cell D13 must = Cell D41.	OK	
		Fund 30, Cell E13 must = Cell E41.	OK	the state of the s
		Fund 40, Cell F13 must = Cell F41.	ok	The state of the s
		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.	ок	
		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.	ок	. The second of
	ю.	Page 5: Sum of Reserved & Unreserved Fund Balance must ≃ Page 8, Ending Fund Balance.		
		Fund 10, Cells C38+C39 must = Cell C81.	OK	the state of the s
		Fund 20, Cells D38+D39 must = Cell D81.	OK	and the second s
		Fund 30, Cells E38+E39 must = Cell E81	OK	the second control of
		Fund 40, Cells F38+F39 must = Cell F81.	OK	the same and the s
		Fund 50, Cells G38+G39 must = Cell F81.	OK	and the second s
		Fund 60, Cells H38+H39 must = Cell H81.	OK	The second secon
		Fund 70, Cells I38+I39 must = Cell I81.	OK	the second secon
		Fund 80, Cells J38+J39 must = Cell J81.	OK	
		Fund 90, Cells K 38+39 must = Cell K81.	OK	
		Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.		
	. 1	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	the state of the s
:		Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells	OK	
		H49).	:	
	9.	Page 7 & 8: Other Sources of Funds (£ 24:42) must ≈ Other Uses of Funds (P8, £46:59).		The second secon
		Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	ΟK	and the second of the second o
		Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK	the contract of the contract o
		Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loan	s OK	
		(Cells C74:K74)	:	
	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.	ОК	
		Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	ÖK	
		Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell 125.	ОК	
		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.	ОК	
:	12.	Page 28: The 9 Month ADA must be entered on Line 77.	ок	
		Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	ок	

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATIO	N NUMBER
BANNOCKBURN SCHOOL DISTRICT #		060-001071	NATIONAL STATE OF THE STATE OF
ADMINISTRATIVE AGENT IF JOINT AGREEMENT	(as applicable)	NAME AND ADDRESS OF AUDIT FIRM	
0		MILBURN CAIN & CO	
		4237 GROVE AVENUE	
ADDRESS OF AUDITED ENTITY (Street and/or P.O	. Box, City, State, Zip Code)	GURNEE	0 0
		E-MAIL ADDRESS DCAIN@MILBU	RNCAIN.BIZ
2154 TELEGRAPH ROAD		NAME OF AUDIT SUPERVISOR	
	0	M. DAVID CAIN	
DEERFIELD 60015-5909			
		CPA FIRM TELEPHONE NUMBER 847-336-6455	FAX NUMBER 847-336-9594
A copy of the CPA firm's most re ISBE (either with the audit or und Financial Statements including for Schedule of Expenditures of Fed Independent Auditor's Report §	ler separate cover). <u>potnotes</u> § .310 (a) eral Awards <u>including footno</u>	acceptance letter has been submitted to expression of the second submitted submitted to expression of the second submitted submi	
		Control Over Financial Reporting Based on ith Government Auditing Standards § .505	
Independent Auditor's Report on and Internal Control over Compli		ents Applicable to each Major Program fB Circular A-133 § .505	
Schedule of Findings and Questi	oned Costs § .505 (d)		
Summary Schedule of Prior Year	Audit Findings § .315 (b)		
Corrective Action Plan § .315 (c)			
THE FOLLOWING INFORMATION IS HIGHLY	RECOMMENDED TO B	E INCLUDED:	
Copy of Federal Data Collection	Form § .320 (b)		

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02

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.

GEN	ERA	AL INFORMATION
	2.	Signed copies of audit opinion letters have been included with audit package submitted to ISBE. All opinion letters use the most current audit language as mandated in SAS 115/SAS 117 and other pronouncements. 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 <u>should not</u> 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.
SCH	EDU	JLE OF EXPENDITURES OF FEDERAL AWARDS
	8.	Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name includes "ARRA - " prefix - Correct ARRA CFDA and ISBE program numbers are listed
	9.	All prior year's projects are included and reconciled to final FRIS report amounts. Including reciept/revenue and expenditure/disbursement amounts.
	10.	All current year's projects are included and reconciled to most recent FRIS report filed. - Including revenue and expenditure/disbursement amounts.
	11.	Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
	12.	Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects.
	14. 15. 16.	Each CNP project should be reported on separate line (one line per project year per program). Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year. Exceptions should result in a finding with Questioned Costs. 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: 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
	19. 20. 21. 22. 23. 24. 25. 26.	TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals). Obligations and Encumbrances are included where appropriate. FINAL STATUS amounts are calculated, where appropriate. Medicald Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA. MI programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA. NOTES TO THE SEFA within the AFR Excel workbook (SEFA-2) have been completed. Including, but not limited to: Basis of Accounting Name of Entity Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards
SUM	MA	RY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	29.	Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered.
		All tested programs are listed. Correct testing threshold has been entered. (OMB A-133, §520)
Find	ings	s have been filled out completely and correctly (if none, mark "N/A").
		Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding. Finding completed for <u>each</u> Significant Deficiency and for <u>each</u> Material Weakness noted in opinion letters.
	33. 34.	Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). 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).
		Questioned Costs have been calculated where there are questioned costs. Questioned Costs are separated by project year <u>and</u> by program.
		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

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	148,342
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	***************************************	_
Value of Commodities Indirect Cost Info 30, Line 11		Velocity Management Association	
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 269	Account 4992	vaniministera antroi Wesshri	= bel lectors trime of me all the physics third and the state
AFR TOTAL FEDERAL REVENUES:		\$	148,342
ADJUSTMENTS TO AFR FEDERAL REVEN	UE AMOUNTS:		
Reason for Adjustment:			
		2 the first time that the first the time.	and the two and who were two were not feel and two feel was two feel and two
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	ge dage man hann yan man man man han han dag dag man man han dag	a seen and come upon during their helps design	was not not not not by the not
		a the self with their self case bet well	ner son een ner ner voo van het een een son van een van een een ner gijn van een voo een voo van van de sen een voor van een van van voor voor van
ADJUSTED AFR FEDERAL REVENUES		\$	148,342
Total Current Year Federal Revenues Re			
Federal Revenues	Column D	ski kies kreinek sook eduskire rouis	oods dieddinaaca biddin di ssiishiin o lihaifi dii dhi dhi dhiidaa shiddinaa is
Adjustments to SEFA Federal Revenue	es:		
Reason for Adjustment:			
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	ala and the line and final line and and and and the line to the line and the final and the final and the time of the line and the line	A COME NOVE NOW NOTE NOTE ONLY ONLY NOW.	DA SEE THE TOTAL THE THE CHE CHE CHE CHE CHE CHE CHE CHE CHE C
ADJUSTED SEFA FEI		\$	and and dead and med were date, and shot add and and now were well-
ABOUTED OF ALLE		•	4.40.040
	DIFFERENCE:	\$	148,342

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2011

		1	Receipts/	Receipts/Revenues	Expenditure/D	Expenditure/Disbursements ⁴			
h Grantor/	CFDA		Year	Year	Year	Year	Obligations/	Finat	Budget
	Number ²		7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
	€	(8)	(၁)	(a)	(E)	(F)	(0)	(H)	0

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	v.a. 12-24/-						y parameter a special control of the	:	

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

The accompanying notes are an integral part of this schedule.

- To meet state or other requirements, auditees may decide to include certain nonfederal awands (for example, state awands) in this schedule. If such nonfederal data are presented,
 - When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- other identifying number.
 - When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2011

Note 1: Basis of Presentation⁵

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

Note 2: Subrecipients⁶

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

	Federal	Amount Provided to
Program Title/Subrecipient Name	CFDA Number	Subrecipients
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		The second control of
	Control of the Market State Control of the Control	
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	о на при	The continues of the co

Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2011

	SECTION I - SUMMARY OF AUDITOR'S	RESULTS	ette eng den er i den stade et de 1 stade de 14 e 15 de 16 e 1
FINANCIAL STATEMENTS Type of auditor's report issued:	(Unqualified, Qualified, Adverse, Disclaimer)		THE CONTRACTOR CONTRACTOR OF THE SECRET OF THE CONTRACTOR OF THE SECRET OF THE CONTRACTOR OF THE CONTR
INTERNAL CONTROL OVER FINANC • Material weakness(es) identified?	IAL REPORTING:	YES	NO
Significant Deficiency(s) identified that be material weakness(es)	at are not considered to	YES	None Reported
Noncompliance material to financial s	statements noted?	YES MAGRADAPO	NO
FEDERAL AWARDS INTERNAL CONTROL OVER MAJOR • Material weakness(es) identified?	PROGRAMS:	YES	NO
 Significant Deficiency(s) identified the be material weakness(es) 	at are not considered to	YES ************************************	None Reported
Type of auditor's report issued on comp	oliance for major programs:	(Unqualified, Qualified	, Adverse, Disclaimer ⁷)
Any audit findings disclosed that are recaccordance with Circular A-133, § .510		PES PARTICIONAL PES	NO
IDENTIFICATION OF MAJOR PROGR	AMS: ⁸		
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰		
en dinental distribution de la company de la compa			
Dollar threshold used to distinguish bet	ween Type A and Type B programs:		microst tomas
Auditee qualified as low-risk auditee?		yes for state distribution of the state of t	NO

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 a disclaimer."

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

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

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.

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

	SECTION II - FINANCIAL STA	TEMENT FINDINGS	3
. FINDING NUMBER: ¹¹	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
. Criteria or specific requirement		TO ST	
. Condition	manunum camanga capa saga saga pag yan paga bada dada dan umusu caman saca saca acada acada saca saca ada peng	M de la la de descripción de constitución de establicada de la constitución de la constit	
. Context12	errett til 1920-04-til 1920-1930 skin sin ståreden som er		
Effect		a contract of the state of the	
Cause			
Recommendation		nd for the for the manufacture of the state	
Management's response ¹³			
or ISBE Review			
ate: itials:	Resolution Criteria Code N Disposition of Questioned		

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.

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.

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.

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 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 N	0.:
6. Passed Through: 7. Federal Agency:			
8. Criteria or specific requirement (includin	g statutory, regulatory, or other	citation)	
9. Condition ¹⁵			
10. Questioned Costs ¹⁶	MATERIAL CONTROL CONTROL CONTROL AND		
11. Context ¹⁷			
12. Effect		MI PA MAIN Periodochia semenen anno alcaen non as ca monero anno anno anno anno anno anno anno an	
13. Cause		CENTER THE THE THE SET OF THE SET	
14. Recommendation	NOTES TO STATE OF A TOTAL CONTROL OF A STATE		
15. Management's response ¹⁸			
For ISBE Review			
Date: Initials:	Resolution Criteria Code N Disposition of Questioned		

¹⁴ See footnote 11.

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.

^{1/} See footnote 12.

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

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02 UMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2011

Finding Number Condition Current Status²⁰

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

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

- · 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.

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:

BANNOCKBURN SCHOOL DISTRICT #106 34-049-1060-02

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.]	

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