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

[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**
School District/Joint Agreement Number: **24-032-0010-26**	[X] CASH [ ] ACCRUAL	Name of Auditing Firm: **Mack & Associates, P.C.**
County Name: **Grundy**		Name of Audit Manager: **Tawnya Mack**
Name of School District/Joint Agreement: **Coal City Community Unit School District No. 1**		Address: **116 E. Washington Street, Suite One**
Address: **100 South Baima**	**Filing Status:** Submit electronic AFR directly to ISBE	City: **Morris** State: **IL** Zip Code: **60450**
City: **Coal City**	**Click on the Link to Submit:** Send ISBE a File	Phone Number: **815-942-3306** Fax Number: **815-942-9430**
Email Address: jsmith@mail.coalcity.k12.il.us		IL License Number: **065-029342** Expiration Date: **9/30/2012**
Zip Code: **60416**		Email Address: tmack@mackcpas.com

Annual Financial Report	**A-133 Single Audit Status:**	ISBE Use Only
Type of Auditor's Report Issued: [ ] Qualified [X] Unqualified [ ] Adverse [ ] Disclaimer	[X] YES [ ] NO Are Federal expenditures greater than $500,000? [X] YES [ ] NO Is all A-133 Single Audit Information completed and attached? [ ] YES [X] NO Were any findings issued?	

[X] Reviewed by District Superintendent/Administrator	[ ] Reviewed by Township Treasurer (Cook County only) Name of Township:	[ ] Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): **Kent Bugg**	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):
Email Address: kbugg@mail.coalcity.k12.il.us	Email Address:	Email Address:
Telephone: **815-634-2287** Fax Number: **815-634-8775**	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (04/11)

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds)	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	30
Administrative Cost Worksheet	AC	31
Itemization Schedule	ITEMIZATION	32
Reference Page	REF	33
Notes, Opinion Letters, etc.....	Opinion-Notes	34
Audit Checklist/Balancing Schedule	AUDITCHECK	-
A-133 Single Audit Section		
Annual Federal Compliance Report	A-133 Cover - CAP	35 - 44

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

Submit AFR Electronically

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

  Attachment Manager Link

  Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
   Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as 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.

Page 2

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Revenue Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

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

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
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)						0
Total						0

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

PART E - QUALIFICATIONS OF AUDITING FIRM

* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current 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:

Mack & Associates, P.C.
Name of Audit Firm (print)

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

Signature *mm/dd/yyyy*

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2010 — Equalized Assessed Valuation (EAV): 795,039,932

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.018398	+	0.003997	+	0.001849	=	0.024240	0.000010

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
24,733,913	22,873,438	1,860,475	17,004,373

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

	a. 6.9% for elementary and high school districts,	109,715,511
X	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	39,860,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name: Coal City Community Unit School District No. 1
District Code: 24-032-0010-26
County Name: Grundy

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	17,004,373.00	0.687	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	24,733,913.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	22,873,438.00	0.925	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	24,733,913.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10, 20 40 & 70	17,174,304.00	270.30	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	63,537.33		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	16,381,002.76		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H37)		39,860,000.00	63.66	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		109,715,510.62		Value	0.30

Total Profile Score: 3.90 *

Estimated 2012 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

Page 5

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) [1]		11,493,243	1,305,610	24,497	1,987,315	154,736	1,266,650	2,388,136	858,810	178,739
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		11,493,243	1,305,610	24,497	1,987,315	154,736	1,266,650	2,388,136	858,810	178,739
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
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	189,757	(19,826)			(750)				
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		189,757	(19,826)	0	0	(750)	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714			24,497		155,486	1,266,650		858,810	178,739
39	Unreserved Fund Balance	730	11,303,486	1,325,436		1,987,315			2,388,136		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		11,493,243	1,305,610	24,497	1,987,315	154,736	1,266,650	2,388,136	858,810	178,739

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		713,453		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		713,453		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,466,151	
17	Building & Building Improvements	230		42,079,057	
18	Site Improvements & Infrastructure	240		33,084	
19	Capitalized Equipment	250		654,840	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			39,860,000
23	**Total Capital Assets**			48,233,132	39,860,000
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	713,453		
34	**Total Current Liabilities**		713,453		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			39,860,000
37	**Total Long-Term Liabilities**				39,860,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			48,233,132	
41	**Total Liabilities and Fund Balance**		713,453	48,233,132	39,860,000

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

Page 7

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	17,131,061	3,138,616	2,686,302	1,391,670	580,003	12,871	13,454	33,192	16,941
5	Flow-Through Receipts/Revenues from One District to Another District	2000	207,875	0		0	0				
6	State Sources	3000	1,219,708	0	0	1,010,743	0	16,623	0	0	0
7	Federal Sources	4000	620,786	0	0	0	0	219,800	0	0	0
8	Total Direct Receipts/Revenues		19,179,430	3,138,616	2,686,302	2,402,413	580,003	249,294	13,454	33,192	16,941
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	2,620,975								
10	Total Receipts/Revenues		21,800,405	3,138,616	2,686,302	2,402,413	580,003	249,294	13,454	33,192	16,941
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	12,198,246				176,727				
13	Support Services	2000	4,948,190	2,640,239		2,014,099	446,010	10,453,875		46,669	0
14	Community Services	3000	15,008	0		0	1,146				
15	Payments to Other Districts & Governmental Units	4000	946,603	111,053	0	0	0	0			0
16	Debt Service	5000	0	0	2,744,240	0	0			0	0
17	Total Direct Disbursements/Expenditures		18,108,047	2,751,292	2,744,240	2,014,099	623,883	10,453,875		46,669	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	2,620,975	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,729,022	2,751,292	2,744,240	2,014,099	623,883	10,453,875		46,669	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		1,071,383	387,324	(57,938)	388,314	(43,880)	(10,204,581)	13,454	(13,477)	16,941
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110									
25	Abatement of the Working Cash Fund	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest [6]	7140			65,743						
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [4]	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210						3,680,000			
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [5]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	65,743	0	0	3,680,000	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund	8110							0		
48	Transfer of Working Cash Fund Interest	8120							0		

BASIC FINANCIAL STATEMENT

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

Page 8

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Oporations & Maintonance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer Among Funds	8130									
50	Transfer of Interest[6]	8140						65,743			
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990						112,648			
76	**Total Other Uses of Funds**		0	0	0	0	0	178,391	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	65,743	0	0	3,501,609	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,071,383	387,324	7,805	388,314	(43,880)	(6,702,972)	13,454	(13,477)	16,941
79	**Fund Balances - July 1, 2010**		10,232,103	938,112	16,692	1,599,001	199,366	7,969,622	2,374,682	872,287	161,798
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2011**		11,303,486	1,325,436	24,497	1,987,315	155,486	1,266,650	2,388,136	858,810	178,739

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

Page 9

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) [7]		14,672,982	3,125,711	2,685,797	1,386,810	233,131		8,782	30,345	16,766
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	241,115								
8	FICA/Medicare Only Purposes Levies	1150					297,002				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		14,914,097	3,125,711	2,685,797	1,386,810	530,133	0	8,782	30,345	16,766
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	1,460,636				49,440				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		1,460,636	0	0	0	49,440	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	4,877								
21	Regular - Tuition from Other Districts (In State)	1312	2,282								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	6,348								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323	19,245								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		32,752								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				2,052					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

Page 10

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					2,052					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	54,296	2,156	505	2,325	430	3,362	4,672	2,847	175
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		54,296	2,156	505	2,325	430	3,362	4,672	2,847	175
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	515,812								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	6,519								
73	Sales to Adults	1620	12,186								
74	Other Food Service (Describe & Itemize)	1690	9,390								
75	**Total Food Service**		543,907								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	36,483								
78	Admissions - Other (Describe & Itemize)	1719	9,236								
79	Fees	1720	3,306								
80	Book Store Sales	1730	1,297								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		50,322	0							
83	**TEXTBOOK INCOME**										
84	Rentals - Regular Textbooks	1811	17,584								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbook Income**		17,584								
94	**OTHER REVENUE FROM LOCAL SOURCES**										
95	Rentals	1910		10,749							
96	Contributions and Donations from Private Sources	1920	6,000								
97	Impact Fees from Municipal or County Governments	1930						9,509			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	13,899								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	6,040								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

Page 11

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	31,528			483					
108	**Total Other Revenue from Local Sources**		57,467	10,749	0	483	0	9,509	0	0	0
109	**Total Receipts/Revenues from Local Sources**	1000	17,131,061	3,138,616	2,686,302	1,391,670	580,003	12,871	13,454	33,192	16,941
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-through Revenue from State Sources	2100	8,742								
112	Flow-through Revenue from Federal Sources	2200	199,133								
113	Other Flow-Through (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	207,875	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID**										
117	General State Aid- Sec. 18-8.05	3001	596,039								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099						16,623			
121	**Total Unrestricted Grants-In-Aid**		596,039	0	0	0	0	16,623		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	98,495								
125	Special Education - Extraordinary	3105	352,893								
126	Special Education - Personnel	3110	93,353								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	468								
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		545,209	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Ed**		0				0				
145	State Free Lunch & Breakfast	3360	5,962								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	33,022								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

Page 12

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500				425,136					
152	Transportation - Special Education	3510				585,607					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		1,010,743	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	23,617								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	8,998								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,861								
172	**Total Restricted Grants-In-Aid**		623,669	0	0	1,010,743	0	0	0	0	0
173	**Total Receipts from State Sources**	3000	1,219,708	0	0	1,010,743	0	16,623	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	189,805								
195	Special Milk Program	4215	352								
196	School Breakfast Program	4220									

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

Page 13

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	6,433								
200	Food Service - Other (Describe & Itemize)	4299	32,246								
201	**Total Food Service**		228,836				0				
202	TITLE I										
203	Title I - Low Income	4300	139,844								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	**Total Title I**		139,844	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	99								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	**Total Title IV**		99	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
221	Fed - Spec Education - IDEA - Room & Board	4625	175								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	**Total Federal - Special Education**		175	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	**Total CTE - Perkins**		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851	20,888								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857						219,800			
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									

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

Page 14

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880	54,269								
259	**Total Stimulus Programs**		75,157	0	0	0	0	219,800		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	147,770								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	28,905								
271	**Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State**		620,786	0	0	0	0	219,800		0	0
272	**Total Receipts/Revenues from Federal Sources**	4000	620,786	0	0	0	0	219,800	0	0	0
273	**Total Direct Receipts/Revenues**		19,179,430	3,138,616	2,686,302	2,402,413	580,003	249,294	13,454	33,192	16,941

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

Page 15

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	6,820,122	2,028,803	86,731	224,639	28,227				9,188,522	7,046,365
6	Pre-K Programs	1125									0	2,105,750
7	Special Education Programs (Functions 1200-1220)	1200	1,127,617	264,887	17,523	27,314	18,236	221,858			1,677,435	1,685,500
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	162,365	73,284	9,380	4,025	4,839				253,893	213,800
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	220,423	68,382	977	15,543	8,777				314,102	365,860
13	Interscholastic Programs	1500	375,663	98,369	61,886	48,055	13,868	14,956			612,797	702,800
14	Summer School Programs	1600	37,163	7,308		19,059					63,530	57,950
15	Gifted Programs	1650	63,745	21,924	207	2,091					87,967	65,200
16	Driver's Education Programs	1700									0	
17	Bilingual Programs	1800									0	
18	Truant Alternative & Optional Programs	1900									0	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
32	**Total Instruction [10]**	**1000**	8,807,098	2,562,957	176,704	340,726	73,947	236,814	0	0	12,198,246	12,243,225
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	183,646	49,281		1,753					234,680	260,375
36	Guidance Services	2120	197,447	59,936		942					258,325	281,040
37	Health Services	2130	93,507	6,331	40	4,612	939				105,429	112,075
38	Psychological Services	2140	80,255	28,471		19,129					127,855	142,850
39	Speech Pathology & Audiology Services	2150	90,736	20,997		1,809					113,542	115,000
40	Other Support Services - Pupils (Describe & Itemize)	2190	7,639		43,571	6,076					57,286	40,150
41	**Total Support Services - Pupils**	**2100**	653,230	165,016	43,611	34,321	939	0	0	0	897,117	951,490
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	224,720	62,679	151,309	5,494	4,163	367			448,732	538,700
44	Educational Media Services	2220	305,784	86,359	232,970	61,146	80,391				766,650	862,270
45	Assessment & Testing	2230			12,364	18,556	8,675				39,595	72,000
46	**Total Support Services - Instructional Staff**	**2200**	530,504	149,038	396,643	85,196	93,229	367	0	0	1,254,977	1,472,970
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310		10,249	361,234	16,669		14,107			402,259	546,500
49	Executive Administration Services	2320	202,055	39,297	1,262	705		1,742			245,061	251,000
50	Special Area Administration Services	2330	811	188							999	
51	Tort Immunity Services	2360 - 2370									0	
52	**Total Support Services - General Administration**	**2300**	202,866	49,734	362,496	17,374	0	15,849	0	0	648,319	797,500

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

Page 16

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	805,297	242,695	15,192	28,145	1,003	1,655			1,093,987	1,116,110
55	Other Support Services - School Admin (Describe &	2490			6,000						6,000	8,000
56	**Total Support Services - School Administration**	**2400**	805,297	242,695	21,192	28,145	1,003	1,655	0	0	1,099,987	1,124,110
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	53,041	16,674	205	306		1,091			71,317	76,150
59	Fiscal Services	2520	74,843	6,359	6,811	13,903	4,270	240			106,426	126,600
60	Operation & Maintenance of Plant Services	2540				3,010					3,010	5,000
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	298,995	84,960	7,848	408,132	32,497	20,593			853,025	887,350
63	Internal Services	2570			9,548						9,548	30,000
64	**Total Support Services - Business**	**2500**	426,879	107,993	24,412	425,351	36,767	21,924	0	0	1,043,326	1,125,100
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630			4,464						4,464	10,000
69	Staff Services	2640									0	
70	Data Processing Services	2660									0	
71	**Total Support Services - Central**	**2600**	0	0	4,464	0	0	0	0	0	4,464	10,000
72	Other Support Services (Describe & Itemize)	2900									0	
73	**Total Support Services**	**2000**	2,618,776	714,476	852,818	590,387	131,938	39,795	0	0	4,948,190	5,481,170
74	COMMUNITY SERVICES (ED)	3000	15,000			8					15,008	15,500
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110									0	
78	Payments for Special Education Programs	4120						237,626			237,626	35,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	20,000
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	**Total Payments to Dist & Other Govt Units (In-State)**	**4100**			0			237,626			237,626	55,000
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220						548,460			548,460	797,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240						140,472			140,472	400,000
88	Payments for Community College Programs - Tuition	4270						20,045			20,045	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	**Total Payments to Other District & Govt Units -Tuition (In State)**	**4200**						708,977			708,977	1,197,000
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

Page 17

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	**Total Payments to Other District & Govt Units - Transfers (In-State)**	**4300**			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	**Total Payments to Other District & Govt Units**	**4000**			0			946,603			946,603	1,252,000
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	**Total Interest on Short-Term Debt**	**5100**						0			0	0
110	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
111	**Total Debt Services**	**5000**						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										
113	**Total Direct Disbursements/Expenditures**		11,440,874	3,277,433	1,029,522	931,121	205,885	1,223,212	0	0	18,108,047	18,991,895
114	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,071,383	
115												
116	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190			250						250	500
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530			11,721						11,721	
123	Operation & Maintenance of Plant Services	2540	1,047,362	243,162	347,613	873,318	116,227	586			2,628,268	2,718,450
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	**Total Support Services - Business**	**2500**	1,047,362	243,162	359,334	873,318	116,227	586	0	0	2,639,989	2,718,450
127	Other Support Services (Describe & Itemize)	2900									0	
128	**Total Support Services**	**2000**	1,047,362	243,162	359,584	873,318	116,227	586	0	0	2,640,239	2,718,950
129	COMMUNITY SERVICES (O&M)	3000									0	
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140						111,053			111,053	150,000
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			111,053			111,053	150,000
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	**Total Payments to Other Dist & Govt Units**	**4000**			0			111,053			111,053	150,000
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

Page 18

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
146	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	5200									0	
147	**Total Debt Services**	5000						0			0	0
148	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										50,000
149	**Total Direct Disbursements/Expenditures**		1,047,362	243,162	359,584	873,318	116,227	111,639	0	0	2,751,292	2,918,950
150	**Excess (Deficiency) of Receipts/Revenues/Over**										387,324	
151												
152	**30 - DEBT SERVICES (DS)**											
153	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000									0	
154	**DEBT SERVICES (DS)**	5000										
155	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	1,990,171
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	1,990,171
162	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						2,163,565			2,163,565	753,394
163	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						580,000			580,000	
164	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						675			675	2,000
165	**Total Debt Services**	5000			0			2,744,240			2,744,240	2,745,565
166	**PROVISION FOR CONTINGENCIES (DS)**	6000										
167	**Total Disbursements/ Expenditures**				0			2,744,240			2,744,240	2,745,565
168	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(57,938)	
169												
170	**40 - TRANSPORTATION FUND (TR)**											
171	**SUPPORT SERVICES (TR)**											
172	**SUPPORT SERVICES - PUPILS**											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	**SUPPORT SERVICES - BUSINESS**											
175	Pupil Transportation Services	2550	5,673	2,681	1,998,470	2,275	5,000				2,014,099	2,399,350
176	Other Support Services (Describe & Itemize)	2900									0	
177	**Total Support Services**	2000	5,673	2,681	1,998,470	2,275	5,000	0	0	0	2,014,099	2,399,350
178	**COMMUNITY SERVICES (TR)**	3000									0	
179	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**											
180	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0

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

Page 19

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		5,673	2,681	1,998,470	2,275	5,000	0	0	0	2,014,099	2,399,350
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										388,314	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		122,650							122,650	144,500
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		41,256							41,256	18,000
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		1,006							1,006	2,000
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		3,020							3,020	3,600
216	Interscholastic Programs	1500		7,318							7,318	10,700
217	Summer School Programs	1600		610							610	800
218	Gifted Programs	1650		867							867	1,500
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800									0	
221	Truants' Alternative & Optional Programs	1900									0	
222	Total Instruction	1000		176,727							176,727	181,100
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		2,609							2,609	3,400
226	Guidance Services	2120		2,726							2,726	27,000
227	Health Services	2130		16,170							16,170	24,000
228	Psychological Services	2140		1,128							1,128	
229	Speech Pathology & Audiology Services	2150		1,301							1,301	2,000
230	Other Support Services - Pupils (Describe & Itemize)	2190									0	
231	Total Support Services - Pupils	2100		23,934							23,934	56,400
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		10,695							10,695	9,000
234	Educational Media Services	2220		44,018							44,018	48,200
235	Assessment & Testing	2230									0	
236	Total Support Services - Instructional Staff	2200		54,713							54,713	57,200

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

Page 20

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310									0	
239	Executive Administration Services	2320		14,863							14,863	14,900
240	Service Area Administrative Services	2330		12							12	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	**Total Support Services - General Administration**	**2300**		14,875							14,875	14,900
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		51,122							51,122	51,100
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	**Total Support Services - School Administration**	**2400**		51,122							51,122	51,100
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		762							762	1,000
257	Fiscal Services	2520		16,684							16,684	21,000
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		231,384							231,384	235,000
260	Pupil Transportation Services	2550		81							81	
261	Food Services	2560		52,455							52,455	57,000
262	Internal Services	2570									0	
263	**Total Support Services - Business**	**2500**		301,366							301,366	314,000
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640									0	
269	Data Processing Services	2660									0	
270	**Total Support Services - Central**	**2600**		0							0	0
271	Other Support Services (Describe & Itemize)	2900									0	20,000
272	**Total Support Services**	**2000**		446,010							446,010	513,600
273	COMMUNITY SERVICES (MR/SS)	3000		1,146							1,146	500
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	**Total Payments to Other Dist & Govt Units**	**4000**		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

Page 21

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	**Total Debt Services - Interest**	**5000**						0			0	0
286	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
287	**Total Disbursements/Expenditures**			623,883				0			623,883	695,200
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(43,880)	
289												
290	**60 - CAPITAL PROJECTS (CP)**											
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530			331,715		10,122,160				10,453,875	11,025,000
294	Other Support Services (Describe & Itemize)	2900									0	
295	**Total Support Services**	**2000**	0	0	331,715	0	10,122,160	0	0	0	10,453,875	11,025,000
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
297	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe &	4190									0	
302	**Total Paymonts to Other Dist & Govt Units**	**4000**			0			0			0	0
303	**PROVISION FOR CONTINGENCIES (S&G/CI)**	**6000**										
304	**Total Disbursements/ Expenditures**		0	0	331,715	0	10,122,160	0	0	0	10,453,875	11,025,000
305	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(10,204,581)	
306												
307	**70 - WORKING CASH (WC)**											
308												
309	**80 - TORT FUND (TF)**											
310	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	5,000
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364			936						936	
315	Risk Management and Claims Services Payments	2365									0	63,500
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			33,528						33,528	100,000
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369			12,205						12,205	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transporation)	2372									0	
322	**Total Support Services - General Administration**	**2000**	0	0	46,669	0	0	0	0	0	46,669	168,500
323	**DEBT SERVICES (TF)**	**5000**										
324	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
325	Tax Anticipation Warrants.	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

Page 22

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150									0	
328	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
329	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
330	**Total Disbursements/Expenditures**		0	0	46,669	0	0	0	0	0	46,669	168,500
331	**Excess (Deficiency) of Receipts/Revenues Over**										(13,477)	
332												
333	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
334	**SUPPORT SERVICES (FP&S)**											
335	**SUPPORT SERVICES - BUSINESS**											
336	Facilities Acquisition & Construction Services	2530									0	
337	Operation & Maintenance of Plant Services	2540									0	
338	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900									0	
340	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
341	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	**Total Payments to Other Dist & Govt Units**	**4000**						0			0	0
344	**DEBT SERVICES (FP&S)**											
345	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
349	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
350	**Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)**	**5300**									0	
351	**Total Debt Service**	**5000**						0			0	0
352	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
353	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16,941	

Page 23

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	*District's Accounting Basis is CASH*		—RECEIPTS—	—DISBURSEMENTS—								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	**Beginning Balance July 1, 2010**											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	20,888	8,721		7,120		4,838				20,679
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	219,800			34,800		185,000				219,800
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	54,269	54,269								54,269
34	**Total ARRA Programs**		294,957	62,990	0	41,920	0	189,838	0	0		294,748
35	**Ending Balance June 30, 2011**		209									

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

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

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

Page 24

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies) (Column B - C)	Total Extimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy) (Column E - C)
4	Educational	14,672,982		14,672,982	14,626,827	14,626,827
5	Operations & Maintenance	3,125,711		3,125,711	3,177,377	3,177,377
6	Debt Services **	2,685,797		2,685,797	2,898,875	2,898,875
7	Transportation	1,386,810		1,386,810	1,469,790	1,469,790
8	Municipal Retirement	233,131		233,131	278,105	278,105
9	Capital Improvements	0		0		0
10	Working Cash	8,782		8,782	7,950	7,950
11	Tort Immunity	30,345		30,345	7,950	7,950
12	Fire Prevention & Safety	16,766		16,766	15,901	15,901
13	Leasing Levy	0		0		0
14	Special Education	241,115		241,115	278,105	278,105
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	297,002		297,002	337,653	337,653
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	22,698,441	0	22,698,441	23,098,534	23,098,534
20						
21	* *The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	** *All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

Page 25

SCHEDULE OF SHORT-TERM DEBT

Description	Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
2006 G.O. Bonds	07/01/06	14,940,000	6	3,880,000			580,000	3,300,000	3,300,000
2008 G.O. Bonds	11/01/08	32,880,000	6	32,880,000				32,880,000	32,880,000
2010 G.O. Bonds	09/01/10	3,680,000	6		3,680,000			3,680,000	3,680,000
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		51,500,000		36,760,000	3,680,000	0	580,000	39,860,000	39,860,000

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other _____
8. Other _____
9. Other _____

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

Page 26

	A B C D E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
2	Description	Account No	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3	Cash Basis Fund Balance as of July 1, 2010						
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		241,115			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					6,040
8	School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9	Driver Education	10 or 20-3370					33,022
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	–					
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		0	241,115	0	0	39,062
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		241,115			39,062
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
21	Total Debt Services					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	–					
23	Total Disbursements		0	241,115	0	0	39,062
24	Ending Cash Basis Fund Balance as of June 30, 2011		0	0	0	0	0
25	Reserved Fund Balance	714					
26	Unreserved Fund Balance	730	0	0	0	0	0
27							

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

30	Yes ☐ No ☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	
31		If yes, list in the aggregate the following:	Total Claims Payments:
32			Total Reserve Remaining:
33	Using the following categories, list all other Tort Immunity expenditures not		
34	included in line 30 above. Include the total dollar amount for each category.		
35	Expenditures:		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		
37	Unemployment Insurance Act		
38	Insurance (Regular or Self-Insurance)		
39	Risk Management and Claims Service		
40	Judgments/Settlements		
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		
43	Legal Services		
44	Principal and Interest on Tort Bonds		

46 [a] Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances
47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).
48 [b] 55 ILCS 5/5-1006.7

Page 27

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	**Schedule of Capital Outlay and Depreciation**											
4	**Description of Assets**	**Acct #**	**Cost 7-1-10**	**Add: Additions 2010-11**	**Less: Deletions 2010-11**	**Cost 6-30-11**	**Life In Years**	**Accumulated Depreciation 7-1-10**	**Add: Depreciation Allowable 2010-11**	**Less: Depreciation Deletions 2010-11**	**Accumulated Depreciation 6-30-11**	**Balance Undepreciated 6-30-11**
5	**Works of Art & Historical Treasures**	**210**				0					0	0
6	**Land**	**220**										
7	Non-Depreciable Land	221	5,466,151			5,466,151						5,466,151
8	Depreciable Land	222				0	50				0	0
9	**Buildings**	**230**										
10	Permanent Buildings	231	23,621,770	30,960,548		54,582,318	50	11,199,820	1,303,441		12,503,261	42,079,057
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	1,333,607			1,333,607	20	1,233,843	66,680		1,300,523	33,084
13	**Capitalized Equipment**	**250**										
14	10 Yr Schedule	251	4,832,732	225,331	20,000	5,038,063	10	4,234,571	168,652	20,000	4,383,223	654,840
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	**Construction in Progress**	**260**	20,506,673		20,506,673	0						0
18	**Total Capital Assets**	**200**	55,760,933	31,185,879	20,526,673	66,420,139		16,668,234	1,538,773	20,000	18,187,007	48,233,132
19	**Non-Capitalized Equipment**	**700**				0	10		0			
20	**Allowable Depreciation**								1,538,773			

Page 28

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
2	*This schedule is completed for school districts only.*					
3						
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
5						
6				OPERATING EXPENSE PER PUPIL		
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113		Total Expenditures	$	18,108,047
9	O&M	Expenditures 15-22, L149		Total Expenditures		2,751,292
10	DS	Expenditures 15-22, L167		Total Expenditures		2,744,240
11	TR	Expenditures 15-22, L203		Total Expenditures		2,014,099
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		623,883
13	TORT	Expenditures 15-22, L330		Total Expenditures		46,669
14				Total Expenditures	$	26,288,230
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		63,530
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		15,008
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		946,603
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		205,885
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		111,053
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		116,227
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		580,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		5,000
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		610
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		1,146
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
74						
75				Total Deductions	$	2,045,062
76				Total Operating Expenses (Regular K-12)		24,243,168
77				9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)		1,930.88
78				Estimated OEPP	$	12,555.50
79						

Page 29

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
80	**PER CAPITA TUITION CHARGE**					
81						
82	**LESS OFFSETTING RECEIPTS/REVENUES:**					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	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)		2,052
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		543,907
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		50,322
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		17,584
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		10,749
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		545,209
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,962
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		33,022
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,010,743
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		23,617
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		8,998
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		6,861
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		228,836
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		139,844
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		99
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		175
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		75,157
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		147,770
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		28,905
172						
173				**Total Allowance for PCTC Computation**	$	2,879,812
174				**Net Operating Expense for PCTC Computation**		21,363,356
175				**Total Depreciation Allowance (from page 27, Col I)**		1,538,773
176				**Total Allowance for PCTC Computation**		22,902,129
177				**9 Mo ADA**		1,930.88
178				**Total Estimated PCTC**	$	11,860.98
179						

Page 30

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*	
Value of Commodities Received for Fiscal Year 2011 *(Include the value of commodities when determining if an A-133 is required)*.	
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		12,301,026		12,301,026
Support Services:					
Pupil	2100		920,362		920,362
Instructional Staff	2200		1,216,461		1,216,461
General Admin.	2300		709,863		709,863
School Admin	2400		1,150,106		1,150,106
Business:					
Direction of Business Spt. Srv.	2510	72,079	0	72,079	0
Fiscal Services	2520	118,840	0	118,840	0
Oper. & Maint. Plant Services	2540		2,746,435	2,746,435	0
Pupil Transportation	2550		2,009,180		2,009,180
Food Services	2560		872,983		872,983
Internal Services	2570	9,548	0	9,548	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		4,464		4,464
Staff Services	2640	0	0	0	0
Data Processing Services	2660	0	0	0	0
Other:	2900		0		0
Community Services	3000		16,154		16,154
Total		200,467	21,947,034	2,946,902	19,200,599

Restricted Rate		Unrestricted Rate	
Total Indirect Costs:	200,467	Total Indirect costs:	2,946,902
Total Direct Costs:	21,947,034	Total Direct Costs:	19,200,599
=	**0.91%**	=	**15.35%**

Page 31

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

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

School District Name: Coal City Community Unit School Distric
RCDT Number: 24-032-0010-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011 (10) Educational Fund	(20) Operations & Maintenance Fund	Total	Budgeted Expenditures, Fiscal Year 2012 (10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	245,061		245,061	259,300		259,300
2. Special Area Administration Services	2330	999		999			0
3. Other Support Services - School Administration	2490	6,000		6,000	3,500		3,500
4. Direction of Business Support Services	2510	71,317	0	71,317	80,650		80,650
5. Internal Services	2570	9,548		9,548			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		332,925	0	332,925	343,450	0	343,450
9. **Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)**							3%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2011" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2011.
I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2012" agree with the amounts on the budget adopted by the Board of Education.

(Date) *Signature of Superintendent*

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 report, or postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

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

Page 32

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

1.
2.
3.
4.

Page 33

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] Requires notification to the county clerk to abate an equal amount from taxes next extended.

[5] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[6] Equals Line 43 minus Line 60.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

Page 34

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

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

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

Page 35

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 REGISTRATION NUMBER
Coal City Community Unit School Dist	**24-032-0010-26**	**060-010554**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM
Kent Bugg	**Mack & Associates, P.C.** **116 E. Washington Street, Suite One** **Morris**
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)	E-MAIL ADDRESS tmack@mackcpas.com
100 South Baima **Coal City** **60416**	NAME OF AUDIT SUPERVISOR **Tawnya Mack**
	CPA FIRM TELEPHONE NUMBER **815-942-3306** / FAX NUMBER **815-942-9430**

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Page 36

Coal City Community Unit School District No. 1
24-032-0010-26
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

Page 37

- 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

Page 37

Coal City Community Unit School District No. 1
24-032-0010-26

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	$ 840,586
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	199,133
Value of Commodities Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service Revenues 9-14, Line 269	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		$ 1,039,719

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 1,039,719
Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	$ 1,039,719

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 1,039,719
DIFFERENCE:	$ -

Page 38

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Receipts/Revenues Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements[4] Year 7/1/09-6/30/10 (E)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Child Nutrition Cluster: U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
National School Lunch Program - 2011	10.555	4210-2011		154,054		154,054			160,000
National School Lunch Program - 2010	10.555	4210-2010	144,730	35,752	144,730	35,752		180,482	
ISBE Lanter Commodities - 2011	10.555	2011		32,246		32,246		32,246	
DoD Fruits & Vegetables - 2011	10.555	2011		6,433		6,433		6,433	
Special Milk Program - 2011	10.556	4215-2011		280		280			1,000
Special Milk Program - 2010	10.556	4215-2010	500	71	500	71		571	
Medicaid Cluster: Department of Health & Human Services:									
Passed IL Comptroller/Grundy Co. Spec. Ed Co-op:									
Medicaid Program Administration - 2011	93.778	2011		35,500		35,500			
Medicaid Program Administration - 2010	93.778	2010	21,555	8,599	21,555	8,599		30,154	

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

The accompanying notes are an integral part of this schedule.

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

[2] When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

Page 38

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Receipts/Revenues Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements[4] Year 7/1/09-6/30/10 (E)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Special Education Cluster: U.S. Department of Education:									
Passed through ISBE & Grundy County Special Ed. Co-op.:									
ARRA Fed. Special Ed. - IDEA - Flow-through - 2011*	84.391	4857-2011		219,800		219,800		219,800	
Federal Special Education - IDEA - Flow-through - 2011*	84.027	4620-2011		155,034		155,034			
Federal Special Education - Room & Board - 2011	84.027	4625-2010		175					
Title I Cluster: U.S. Department of Education:									
Passed through Illinois State Board of Education:									
Title I - Low Income - 2011	84.010	4300-2011		139,844		139,844		139,844	120,000
ARRA - Title I - Low Income - 2011	84.389	4851-2011	2,618	14,649		17,058		17,058	23,000
ARRA - Title I - Low Income - 2010	84.389	4851-2010	34,326	6,239	34,326	6,239		40,565	

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

The accompanying notes are an integral part of this schedule.

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

2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

Page 38

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Receipts/Revenues Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements[4] Year 7/1/09-6/30/10 (E)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Other Programs: U.S. Department of Education:									
Passed through Illinois State Board of Education:									
ARRA - Education Job Funds - 2011	84.410	4880-2011		54,269		54,269		54,269	
Title IV - Safe & Drug Free Sch - Formula - 2011	84.186	4400-2011	245	99		325		325	
Title II - Teacher Quality - 2011	84.367	4932-2011		43,977		43,977			43,000
Title II - Teacher Quality - 2010	84.367	4932-2010	46,726		46,726			46,726	
Passed through Illinois State University:									
Title II - Teacher Quality - 2011	84.367	4932-2011		103,793		103,793			
Dept. of Commerce National Telecommunications/Information Admin.									
Federal E-Rate Reimbursement	11.550	4998-2011		28,905		28,905		28,905	
Other Restrict Federal Grants									219,800
Total Federal Awards			250,700	1,039,719	247,837	1,042,179	0	797,378	566,800

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

The accompanying notes are an integral part of this schedule.

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

2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

Page 39

Coal City Community Unit School District No. 1
24-032-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Coal City CUSD #1** and is presented on the **Modified Cash 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 basic financial statements.

Note 2: Subrecipients[6]

Of the federal expenditures presented in the schedule, **Coal City CUSD #1** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients

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

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

Page 40

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer[7])

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

IDENTIFICATION OF MAJOR PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]
84.391	ARRA - Special Education IDEA - Flow-through
84.027	Federal Special Education IDEA - Flow-through

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

Auditee qualified as low-risk auditee? X YES ____ NO

---

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

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

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

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

Page 41

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context12

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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

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

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

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

Page 42

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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

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

Page 43

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

Page 43

Coal City Community Unit School District No. 1
24-032-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2011

Finding Number	Condition	Current Status[20]
NONE		

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

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

[20] Current Status should include one of the following:

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

Page 44

Coal City Community Unit School District No. 1
24-032-0010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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