

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

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

School District
 Joint Agreement

Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2011

School District/Joint Agreement Information

School District/Joint Agreement Number: **04-004-2000-26**
 County Name: **Boone-Winnebago**
 Name of School District/Joint Agreement: **North Boone Community Unit School District #200**
 Address: **6248 North Boone School Road**
 City: **Poplar Grove**
 Email Address: **www.nbcusd.org**
 Zip Code: **61065**

Accounting Basis:

CASH
 ACCRUAL

Filing Status:
 Submit electronic AFR directly to ISBE

Click on the Link to Submit:
 Send ISBE a File

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer
 Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Steven M. Baule, PhD

Email Address:

baules@nbcusd.org

Telephone:

815-765-3322

Signature & Date:

SM Baule 9/27/11

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-40 (04/11)

Certified Public Accountant Information

Name of Auditing Firm: **SVA Certified Public Accountants, S.C.**
 Name of Audit Manager: **Richard G. Wolf, CPA**
 Address: **6952 Rote Road, Ste 400**
 City: **Rockford** State: **IL** Zip Code: **61107**
 Phone Number: **815-636-8181** Fax Number: **815-636-1771**
 IL License Number: **066-003606** Expiration Date:
 Email Address: **wolfr@sva.com**

Reviewed by Regional Superintendent/Cook ISB

Regional Superintendent/Cook ISB Name (Type or Print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
[Single Audit Act A-133](#)

Qualifications of Auditing Firm

- * School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current acceptance/completion letter.
- * A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

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/AA-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: 7/1/1997
- 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.

The District has not maintained detailed records reflecting its investment in fixed assets as historical costs in accordance with accounting principles generally accepted in the United States of America. We were not able to satisfy ourselves by other auditing procedures as to the fairness of costs and accumulated depreciation stated at \$42,943,027 and \$10,517,272, respectively, as of June 30, 2011, and depreciation expense of \$1,219,921 for the year then ended.

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 (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Other Receivables (180)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (480)						
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 an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

Comments Applicable to the Auditor's Questionnaire:

SVA Certified Public Accountants, S.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.

SVA Certified Public Accountants, S.C.

Signature

9/26/2011
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2010</u>				Equalized Assessed Valuation (EAV):				175,251,411				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.032890		+ 0.007263		+ 0.001375		= 0.041530		0.000060		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	19,271,635			14,304,381			4,967,254			8,749,795			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,				24,184,695						
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	<input type="checkbox"/>		c. Long-Term Debt (Principal only)				Acct						
37			Outstanding:.....				511		15,708,511				
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q																																																																																																																
1	ESTIMATED FINANCIAL PROFILE SUMMARY																																																																																																																															
2	(Go to the following web site for reference to the Financial Profile)																																																																																																																															
3	www.isbe.net/sfms/p/profile.htm																																																																																																																															
4	<p>District Name: North Boone Community Unit School District #200 District Code: 04-004-2000-26 County Name: Boone-Winnebago</p>																																																																																																																															
5	<p>1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64)</p>																																																																																																																															
6	<p>2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64) Possible Adjustment:</p>																																																																																																																															
7	<p>3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)</p>																																																																																																																															
8	<p>4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)</p>																																																																																																																															
9	<p>5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)</p>																																																																																																																															
10	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Total</td> <td style="width: 15%;">8,749,795.00</td> <td style="width: 15%;">Funds 10, 20, 40, 70 + (50 & 80 if negative)</td> <td style="width: 15%;">Ratio</td> <td style="width: 15%;">0.454</td> <td style="width: 15%;">Score</td> <td style="width: 15%;">4</td> </tr> <tr> <td></td> <td>19,271,635.00</td> <td>Funds 10, 20, 40, & 70,</td> <td></td> <td></td> <td>Weight</td> <td>0.35</td> </tr> <tr> <td></td> <td>0.00</td> <td>Minus Funds 10 & 20</td> <td></td> <td></td> <td>Value</td> <td>1.40</td> </tr> <tr> <td>Total</td> <td>14,304,381.00</td> <td>Funds 10, 20 & 40</td> <td>Ratio</td> <td>0.742</td> <td>Score</td> <td>4</td> </tr> <tr> <td></td> <td>19,271,635.00</td> <td>Funds 10, 20, 40 & 70,</td> <td>Adjustment</td> <td></td> <td>Weight</td> <td>0</td> </tr> <tr> <td></td> <td>0.00</td> <td>Minus Funds 10 & 20</td> <td></td> <td>0</td> <td>Value</td> <td>1.40</td> </tr> <tr> <td>Total</td> <td>8,746,599.00</td> <td>Funds 10, 20, 40 & 70</td> <td>Days</td> <td>220.12</td> <td>Score</td> <td>4</td> </tr> <tr> <td></td> <td>39,734.39</td> <td>Funds 10, 20, 40 divided by 360</td> <td></td> <td></td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Value</td> <td>0.40</td> </tr> <tr> <td>Total</td> <td>0.00</td> <td>Funds 10, 20 & 40</td> <td>Percent</td> <td>100.00</td> <td>Score</td> <td>4</td> </tr> <tr> <td></td> <td>6,186,462.43</td> <td>(.85 x EAV) x Sum of Combined Tax Rates</td> <td></td> <td></td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Value</td> <td>0.40</td> </tr> <tr> <td>Total</td> <td>15,708,511.00</td> <td>Funds 10, 20 & 40</td> <td>Percent</td> <td>35.04</td> <td>Score</td> <td>2</td> </tr> <tr> <td></td> <td>24,184,694.72</td> <td></td> <td></td> <td></td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Value</td> <td>0.20</td> </tr> <tr> <td colspan="6">Total Profile Score:</td> <td>3.80 *</td> </tr> </table>																Total	8,749,795.00	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Ratio	0.454	Score	4		19,271,635.00	Funds 10, 20, 40, & 70,			Weight	0.35		0.00	Minus Funds 10 & 20			Value	1.40	Total	14,304,381.00	Funds 10, 20 & 40	Ratio	0.742	Score	4		19,271,635.00	Funds 10, 20, 40 & 70,	Adjustment		Weight	0		0.00	Minus Funds 10 & 20		0	Value	1.40	Total	8,746,599.00	Funds 10, 20, 40 & 70	Days	220.12	Score	4		39,734.39	Funds 10, 20, 40 divided by 360			Weight	0.10						Value	0.40	Total	0.00	Funds 10, 20 & 40	Percent	100.00	Score	4		6,186,462.43	(.85 x EAV) x Sum of Combined Tax Rates			Weight	0.10						Value	0.40	Total	15,708,511.00	Funds 10, 20 & 40	Percent	35.04	Score	2		24,184,694.72				Weight	0.10						Value	0.20	Total Profile Score:						3.80 *
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35	Estimated 2012 Financial Profile Designation: <u>RECOGNITION</u>																																																																																																																															
36	<p>* 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.</p>																																																																																																																															
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BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2011

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		418,962	44,722	230	51,991	11,224	699	145	115	524
5	Investments	120	6,020,230	1,256,695	1,159,941	495,202	262,803	1,034,830	458,651	11,696	182,360
6	Taxes Receivable	130									
7	Interfund Receivables	140							3,196		
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		6,439,192	1,301,417	1,160,171	547,193	274,027	1,035,529	461,993	11,811	182,904
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						3,196			
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	3,196	0	0	0
35	LONG-TERM LIABILITIES (600)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	6,439,192	1,301,417	1,160,171	547,193	274,027	1,032,333	461,993	11,811	182,904
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,439,192	1,301,417	1,160,171	547,193	274,027	1,035,529	461,993	11,811	182,904

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

Line Item	A		B	L	M		N
	ASSETS				Account Groups	General Long-Term Debt	
	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt			
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) 1	134,780					
5	Investments						
6	Taxes Receivable	120					
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	134,780					
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220	1,145,272				
17	Building & Building Improvements	230	28,549,014				
18	Site Improvements & Infrastructure	240					
19	Capitalized Equipment	250	1,731,469				
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340				1,160,171	
22	Amount to be Provided for Payment on Long-Term Debt	360				14,548,340	
23	Total Capital Assets		32,425,755			15,708,511	
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493					
34	Total Current Liabilities	134,780					
35	LONG-TERM LIABILITIES (600)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				15,708,511	
37	Total Long-Term Liabilities					15,708,511	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets						
41	Total Liabilities and Fund Balance		134,780		32,425,755		15,708,511

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	Local Sources	1000	8,731,540	1,977,839	2,249,089	379,301	684,208	2,767	8,372	34,203	1,555
4	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
5	State Sources	3000	5,604,328	195,000	0	995,809	0	0	0	0	0
6	Federal Sources	4000	1,143,268	236,178	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		15,479,136	2,409,017	2,249,089	1,375,110	684,208	2,767	8,372	34,203	1,555
8	Receipts/Revenues for "On Behalf" Payments ²	3998	1,658,944								
9	Total Receipts/Revenues		17,138,080	2,409,017	2,249,089	1,375,110	684,208	2,767	8,372	34,203	1,555
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	8,044,548				157,500				
12	Support Services	2000	3,051,412	1,421,612		793,542	323,936	23,819		23,200	574
13	Community Services	3000	0	0	0	0	0	0			
14	Payments to Other Districts & Governmental Units	4000	760,084	0	0	0	0	0			0
15	Debt Service	5000	0	0	1,525,375	233,183	0	0			0
16	Total Direct Disbursements/Expenditures		11,856,044	1,421,612	1,525,375	1,026,725	481,436	23,819		23,200	574
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,658,944								
18	Total Disbursements/Expenditures		13,514,988	1,421,612	1,525,375	1,026,725	481,436	23,819		23,200	574
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,623,092	987,405	723,714	348,385	202,772	(21,052)	8,372	11,003	981
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES/USES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund	7110									
24	Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest ⁶	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale of Compensation for Fixed Assets ⁵	7300									
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800			0			0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110									
47	Transfer of Working Cash Fund Interest	8120									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSMENTS/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
49	8130									
50	8140									
51	8160									
52	8170									
53	8410									
54	8420									
55	8430									
56	8440									
57	8510									
58	8520									
59	8530									
60	8540									
61	8610									
62	8620									
63	8630									
64	8640									
65	8710									
66	8720									
67	8730									
68	8740									
69	8810									
70	8820									
71	8830									
72	8840									
73	8910									
74	8990									
75		0	0	0	0	0	0	0	0	0
76		0	0	0	0	0	0	0	0	0
77		3,623,092	987,405	723,714	348,385	202,772	(21,052)	8,372	11,003	981
78		2,816,100	314,012	436,457	198,808	71,255	1,053,385	453,621	808	181,923
79		6,439,192	1,301,417	1,160,171	547,193	274,027	1,032,333	461,993	11,811	182,904
80										
81										

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

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120)		7,947,998	1,866,235	2,246,505	348,686	331,854		7,483	34,175	1,196
Leasing Purposes Levy	1130		3,345							
Special Education Purposes Levy	1140	152,799				324,169				
FICA/Medicare Only Purposes Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		8,100,797	1,869,580	2,246,505	348,686	656,023	0	7,483	34,175	1,196
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	29	7	8	1	2			9	
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes	1230	88,143	5,000			27,500				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		88,172	5,007	8	1	27,502	0	0	9	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch. - Tuition from Pupils or Parents (In State)	1321									
Summer Sch. - Tuition from Other Districts (In State)	1322									
Summer Sch. - Tuition from Other Sources (In State)	1323									
Summer Sch. - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		0								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch. - Transp. Fees from Other Districts (In State)	1422									
Summer Sch. - Transp. Fees from Other Sources (In State)	1423									
Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
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					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	13,166	2,603	2,576	1,203	683	2,767	889	19	359
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		13,166	2,603	2,576	1,203	683	2,767	889	19	359
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	297,836								
70	Sales to Pupils - Breakfast	1612	7,053								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		294,889								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	36,405								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	38,588								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		74,993	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	47,765								
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	96,779								
92	Other (Describe & Itemize)	1890	144,544								
93	Total Textbook Income		144,544								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		92,990							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
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

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
104	1991									
105	1992									
106	1993									
107	1999	14,979	7,659		29,411					
108		14,979	100,649	0	29,411					
109	1000	8,731,540	1,977,839	2,249,089	379,301	684,208	2,767	8,372	34,203	1,555
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110										
111	2100									
112	2200									
113	2300									
114	2000	0	0	0	0	0	0	0	0	0
115										
RECEIPTS/REVENUES FROM STATE SOURCES (9000)										
116										
117	3001	4,863,814	195,000		85,000					
118	3002									
119	3005									
120	3099									
121		4,863,814	195,000	0	85,000	0	0	0	0	0
122										
RESTRICTED GRANTS-IN-AID										
123										
124	3100	69,471								
125	3105	307,402								
126	3110	113,106								
127	3120	59,484								
128	3130	8,784								
129	3145	3,156								
130	3199									
131		561,403	0	0	0	0	0	0	0	0
132										
CAREER AND TECHNICAL EDUCATION (CTE)										
133	3200	6,957								
134	3220									
135	3225									
136	3235									
137	3240									
138	3270									
139	3299	6,957	0	0	0	0	0	0	0	0
140										
BILINGUAL EDUCATION										
141	3305	46,328								
142	3310									
143										
144		46,328				0				
145	3360	10,348								
146	3365									
147	3370	3,530								
148	3410									
149	3499									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				638,611					
152	Transportation - Special Education	3510				272,198					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	910,809	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuuant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	80,239								
159	Reading Improvement Block Grant	3715	22,935								
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	7,529								
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	1,245								
172	Total Restricted Grants-In-Aid		740,514	0	0	910,809	0	0	0	0	0
173	Total Receipts from State Sources	3000	5,604,328	195,000	0	995,809	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4006									
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	0	0	0
185	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	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	246,487								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	3,335								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		249,822				0				
202	TITLE I										
203	Title I - Low Income	4300	128,687								
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)	4359				0					
211	Total Title I		128,687			0					
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4495									
216	Total Title IV		0			0					
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	9,883								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	296,463								
221	Fed - Spec Education - IDEA - Room & Board	4625	3,103								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		309,449			0					
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0			0					
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	12,682								
237	ARRA - IDEA - Part B - Flow Through	4857	157,163								
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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
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	232,166	236,178							
259	Total Stimulus Programs		402,021	236,178	0	0	0	0	0	0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	26,672								
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	16,412								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	10,205								
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,143,268	236,178	0	0	0	0	0	0	0
271											
272	Total Receipts/Revenues from Federal Sources	4000	1,143,268	236,178	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		15,479,136	2,409,017	2,249,089	1,375,110	684,208	2,767	8,372	34,203	1,555

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	5,378,658	857,080	2,925	146,325	23,588				6,408,576	6,449,480
6	Pre-K Programs	1125	71,066	19,230	989		9,799				101,084	94,580
7	Special Education Programs (Functions 1200-1220)	1200	636,430		63,811	16,113	46,323				762,677	749,325
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	61,685	4,989							66,674	93,648
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	206,819	24,324		4,157					235,300	238,732
13	Interscholastic Programs	1500	154,271		43,680	22,207					220,158	241,065
14	Summer School Programs	1600	62								62	3,500
15	Gifted Programs	1650									0	
16	Driver's Education Programs	1700									0	
17	Bilingual Programs	1800	213,149	35,504		1,364					250,017	289,725
18	Tenant 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	Tenant Alternative/Optional Ed Programs - Private Tuition	1922									0	
32	Total Instruction *	1000	6,722,140	941,127	111,405	190,166	79,710	0	0	0	8,044,548	8,160,055
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110									0	
36	Guidance Services	2120	46,400			6,600					53,000	58,300
37	Health Services	2130	84,140	8,534	523	3,660					96,857	101,482
38	Psychological Services	2140									0	
39	Speech Pathology & Audiology Services	2150									0	
40	Other Support Services - Pupils (Describe & Itemize)	2190									0	
41	Total Support Services - Pupils	2100	130,540	8,534	523	10,260	0	0	0	0	149,857	159,782
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	7,161									
44	Educational Media Services	2220	242,327	44,380	135,632	36,345	179,108	1,385			76,351	109,722
45	Assessment & Testing	2230			11,375	16,601					27,976	41,400
46	Total Support Services - Instructional Staff	2200	249,488	44,380	197,299	70,459	179,108	1,385	0	0	742,119	763,485
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310			133,499						133,499	45,000
49	Executive Administration Services	2320	196,748	48,290	20,291	12,966	7,436	2,469			285,200	295,860
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360									0	95,000
52	Total Support Services - General Administration	2300	196,748	48,290	153,790	12,966	7,436	2,469	0	0	421,699	435,860

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	850,284	91,459	72,578	17,488					1,031,809	1,034,497
55	Other Support Services - School Admin (Describe & Itemize)	2490									0	
56	Total Support Services - School Administration	2400	850,284	91,459	72,578	17,488	0	0	0	0	1,031,809	1,034,497
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510									0	
59	Fiscal Services	2520	128,130	12,472	8,265	1,768					150,635	157,710
60	Operation & Maintenance of Plant Services	2540					58,400				58,400	58,900
61	Pupil Transportation Services	2560					2,080				496,893	515,476
62	Food Services	2590	191,198	1,331	9,164	293,120					0	
63	Internal Services	2570					60,480				705,928	732,086
64	Total Support Services - Business	2500	319,328	13,803	17,429	294,888	60,480	0	0	0	705,928	732,086
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640									0	
70	Data Processing Services	2660									0	
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900									0	
73	Total Support Services	2000	1,746,388	206,466	441,619	406,061	247,024	3,854	0	0	3,051,412	3,125,710
74	COMMUNITY SERVICES (ED)	3000										
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			14,399						14,399	14,400
78	Payments for Special Education Programs	4120			12,692			732,993			745,685	1,012,692
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
83	Total Payments to Dist & Other Govt Units (In-State)	4100			27,091			732,993			760,084	1,027,092
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	Total Payments to Other District & Govt Units - Tuition (In State)	4200						0			0	0
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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
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										
101	Total Payments to Other District & Govt Units	4000			27,091			732,993			760,084	1,027,092
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		8,469,528	1,147,593	580,115	596,227	326,734	736,847	0	0	11,856,044	12,312,857
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,623,092	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	426,900	50,795	357,025	574,795	11,103	994			1,421,612	1,471,681
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	426,900	50,795	357,025	574,795	11,103	994	0	0	1,421,612	1,471,681
127	Other Support Services (Describe & Itemize)	2900									0	
128	Total Support Services	2000	426,900	50,795	357,025	574,795	11,103	994	0	0	1,421,612	1,471,681
129	COMMUNITY SERVICES (O&M)	3000										
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									0	
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt Units (Out of State)	4400									0	
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
143	State Aid Anticipation Certificates	5140									0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
147	Total Debt Services	5000									0	0
148	PROVISIONS FOR CONTINGENCIES (OAM)	6000										
149	Total Direct Disbursements/Expenditures		428,900	50,795	357,025	574,795	11,103	984	0	0	1,421,612	1,471,681
150	Excess (Deficiency) of Receipts/Revenues/Over										987,465	
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										0	0
156	Tax Anticipation Warrants	5110									0	0
157	Tax Anticipation Notes	5120									0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
159	State Aid Anticipation Certificates	5140									0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
161	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						446,843			446,843	43,360
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5400						1,078,532			1,078,532	1,495,000
164	Total Debt Services	5000						1,525,375			1,525,375	1,538,360
165	PROVISION FOR CONTINGENCIES (DS)	6000										
166	Total Disbursements/Expenditures											
167	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										723,714	
168												
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	543,246	21,377	57,680	171,239					793,542	862,206
176	Other Support Services (Describe & Itemize)	2900									0	
177	Total Support Services	2000	543,246	21,377	57,680	171,239	0	0	0	0	793,542	862,206
178	COMMUNITY SERVICES (TR)											
179	PAYMENTS TO OTHER DIST. & GOVT UNITS (TR)	3000									0	
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110									0	0
182	Payments for Special Education Programs	4120									0	0
183	Payments for Adult/Continuing Education Programs	4130									0	0
184	Payments for CTE Programs	4140									0	0
185	Payments for Community College Programs	4170									0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
187	Total Payments to Other Govt. Units (In-State)	4100									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(800) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110										
193	Tax Anticipation Notes	5120										
194	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										
195	State Aid Anticipation Certificates	5140										
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						90,179			90,179	90,179
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Refined) 11	5400						143,004			143,004	143,004
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						233,183			233,183	233,183
201	Total Debt Services							233,183			233,183	233,183
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		543,246	21,377	57,660	171,239	0	233,183	0	0	1,026,725	1,055,389
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										348,385	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		86,781							86,781	100,330
209	Pre-K Programs	1125		3,640							3,640	3,505
210	Special Education Programs (Functions 1200-1220)	1200		34,307							34,307	27,855
211	Special Education Programs - Pre-K	1225									0	0
212	Remedial and Supplemental Programs - K-12	1250		6,538							6,538	2,150
213	Remedial and Supplemental Programs - Pre-K	1275									0	0
214	Adult/Continuing Education Programs	1300									2,999	2,845
215	CTE Programs	1400									6,696	9,580
216	Intercholastic Programs	1500									1	255
217	Summer School Programs	1600									0	0
218	Gifted Programs	1650									0	0
219	Driver's Education Programs	1700									0	0
220	Bilingual Programs	1800		16,538							16,538	19,715
221	Truants' Alternative & Optional Programs	1900									0	0
222	Total Instruction	1000		157,500							157,500	166,245
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110									0	0
226	Guidance Services	2120		579							579	810
227	Health Services	2130		14,558							14,558	12,900
228	Psychological Services	2140									0	0
229	Speech Pathology & Audiology Services	2150									0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
231	Total Support Services - Pupils	2100		15,137							15,137	13,710
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		22							22	40
234	Educational Media Services	2220		36,930							36,930	46,400
235	Assessment & Testing	2230									0	0
236	Total Support Services - Instructional Staff	2200		36,952							36,952	46,440

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310									0	
239	Executive Administration Services	2320		10,938							10,938	10,625
240	Service Area Administrative Services	2330									0	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease	2362									0	
243	Acts Payments										0	
244	Unemployment Insurance Payments	2363									0	
245	Insurance Payments (Regular or Self-Insurance)	2364									0	
246	Risk Management and Claims Services Payments	2365									0	
247	Judgment and Settlements	2366									0	
248	Educational, Instructional, Supervisory Services Related to	2367									0	
249	Loss Prevention or Reduction										0	
250	Reciprocal Insurance Payments	2368									0	
251	Legal Services	2369									0	
252	Total Support Services - General Administration	2300		10,938							10,938	10,625
253	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
254	Office of the Principal Services	2410		44,031							44,031	49,080
255	Other Support Services - School Administration	2490									0	
256	Total Support Services - School Administration	2400		44,031							44,031	49,080
257	SUPPORT SERVICES - BUSINESS											
258	Direction of Business Support Services	2510									0	
259	Fiscal Services	2520		23,437							23,437	23,345
260	Facilities Acquisition & Construction Services	2530									0	
261	Operation & Maintenance of Plant Services	2540		75,919							75,919	80,580
262	Pupil Transportation Services	2550		84,088							84,088	85,610
263	Food Services	2560		33,434							33,434	33,165
264	Internal Services	2570									0	
265	Total Support Services - Business	2500		216,878							216,878	222,700
266	SUPPORT SERVICES - CENTRAL											
267	Direction of Central Support Services	2610									0	
268	Planning, Research, Development, & Evaluation Services	2620									0	
269	Information Services	2630									0	
270	Staff Services	2640									0	
271	Data Processing Services	2650									0	
272	Total Support Services - Central	2600		0							0	0
273	Other Support Services (Describe & Itemize)	2900									0	
274	Total Support Services	2000		323,936							323,936	342,555
275	COMMUNITY SERVICES (MR/SS)	3000									0	
276	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
277	Payments for Special Education Programs	4120									0	
278	Payments for CTE Programs	4140									0	
279	Total Payments to Other Dist & Govt Units	4000		0							0	0
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(800) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MRSS)	6000									481,436	508,800
287	Total Disbursements/Expenditures			481,436							481,436	
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										202,772	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530			23,819						23,819	100,000
294	Other Support Services (Describe & Itemize)	2900									0	
295	Total Support Services	2000		0	23,819	0	0	0	0	0	23,819	100,000
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 & Itemize)	4190									0	
302	Total Payments to Other Dist & Govt Units	4000		0	0	0	0	0	0	0	0	0
303	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
304	Total Disbursements/Expenditures		0	0	23,819	0	0	0	0	0	23,819	100,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,052)	
306												
307												
308	70 - WORKING CASH (WC)											
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	
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364									0	
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Property Insurance (Buildings & Grounds)	2371			23,200						23,200	23,200
321	Vehicle Insurance (Transportation)	2372									0	
322	Total Support Services - General Administration	2000	0	0	23,200	0	0	0	0	0	23,200	23,200
323	DEBT SERVICES (TF)	9000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
327	Other Interest or Short-Term Debt	5150									0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (IF)	6000										
330	Total Disbursements/Expenditures		0	0	23,200	0	0	0	0	0	23,200	23,200
331	Excess (Deficiency) of Receipts/Revenues Over										11,003	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS						574				574	24,616
336	Facilities Acquisition & Construction Services	2530									0	0
337	Operation & Maintenance of Plant Services	2540					574				574	24,616
338	Total Support Services - Business	2500	0	0	0	0	574	0	0	0	574	24,616
339	Other Support Services (Describe & Itemize)	2900										
340	Total Support Services	2000	0	0	0	0	574	0	0	0	574	24,616
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units	4190									0	0
343	(Describe & Itemize)	4000									0	0
344	Total Payments to Other Dist & Govt Units										0	0
345	DEBT SERVICES (FP&S)											
346	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
349	Total Debt Service - Interest on Short-Term Debt	5200									0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
351	Debt Service - Payments of Principal on Long-Term Debt	6300									0	0
352	if (Specify Functional Balance)	6000									0	0
353	Total Debt Service	6000					574	0	0	0	574	24,616
354	PROVISION FOR CONTINGENCIES (FP&S)	8000										
355	Total Disbursements/Expenditures		0	0	0	0	574	0	0	0	574	24,616
356	Excess (Deficiency) of Receipts/Revenues Over										981	
357	Disbursements/Expenditures											

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

1	2	A	B	---RECEIPTS---			DISBURSEMENTS						K	L									
				C	D	E	F	G	H	I	J	K			L								
District's Accounting Basis is CASH			ARRA Revenue Source Code	Acct #	ARRA Receipts	(100)	Employee Benefits	(200)	Purchased Services	(300)	Supplies & Materials	(400)	Capital Outlay	(500)	Other	(600)	Non-Capitalized Equipment	(700)	Termination Benefits	(800)	Total Expenditures	(900)	
3			Beginning Balance July 1, 2010																				
4			ARRA - General State Aid	4850	389																	0	
5			ARRA - Title I Low Income	4851	0						5,708	1,438										7,146	
6			ARRA - Title I Neglected - Private	4852	0																	0	
7			ARRA - Title I Delinquent - Private	4853	0																	0	
8			ARRA - Title I School Improvement (Part A)	4854	0																	0	
9			ARRA - Title I School Improvement (Section 1003g)	4855	0																	0	
10			ARRA - IDEA Part B Preschool	4856	12,692					12,692												12,692	
11			ARRA - IDEA Part B Flow Through	4857	157,163					69,249	29,123	114,159	849									246,623	
12			ARRA - Title II D Technology Formula	4860	0																	0	
13			ARRA - Title II D Technology Competitive	4861	0																	0	
14			ARRA - McKernney - Vento Homeless Education	4862	0																	0	
15			ARRA - Child Nutrition Equipment Assistance	4863	0																	0	
16			Impact Aid Construction Formula	4864	0																	0	
17			Impact Aid Construction Competitive	4865	0																	0	
18			QZAB Tax Credits	4866	0																	0	
19			OSCB Tax Credits	4867	0																	0	
20			Build America Bonds Tax Credits	4868	0																	0	
21			Build America Bonds Interest Reimbursement	4869	0																	0	
22			ARRA - General State Aid - Other Govt Services Stabilization	4870	0																	0	
23			ARRA - Other I	4871	0																	0	
24			ARRA - Other II	4872	0																	0	
25			ARRA - Other III	4873	0																	0	
26			ARRA - Other IV	4874	0																	0	
27			ARRA - Other V	4875	0																	0	
28			ARRA - Early Childhood	4876	0																	0	
29			ARRA - Other VII	4877	0																	0	
30			ARRA - Other VIII	4878	0																	0	
31			ARRA - Other IX	4879	0																	0	
32			ARRA - Other X	4880	468,344					36,806												468,344	
33			ARRA - Other XI	4880	638,199					36,806												675,005	
34			Total ARRA Programs							81,941	34,831	115,597	849									734,805	
35			Ending Balance June 30, 2011			(96,217)																	

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:

A		B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS		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 Estimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy) (Column E - C)
1	Description					
2	Educational	7,947,998	2,536,253	5,411,745	5,764,001	3,227,748
3	Operations & Maintenance	1,866,235	559,910	1,306,325	1,272,798	712,888
4	Debt Services **	2,246,505	655,616	1,590,889	1,490,496	894,880
5	Transportation	348,686	106,065	242,621	240,971	134,906
6	Municipal Retirement	331,854	106,030	225,824	240,971	134,941
7	Capital Improvements	0	0	0	0	0
8	Working Cash	7,483	4,679	2,804	10,515	5,836
9	Tort Immunity	34,175	10,829	23,346	24,535	13,706
10	Fire Prevention & Safety	1,196	703	493	1,542	839
11	Leasing Levy	3,345	1,929	1,416	4,381	2,452
12	Special Education	152,799	50,150	102,649	113,913	63,763
13	Area Vocational Construction	0	0	0	0	0
14	Social Security/Medicare Only	324,169	98,346	225,823	223,446	125,100
15	Summer School	0	0	0	0	0
16	Other (Describe & Itemize)	0	0	0	0	0
17	Totals	13,264,445	4,130,510	9,133,935	9,387,569	5,257,059
18						
19						
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.
 ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF SHORT-TERM DEBT									
A	B	C	D	E	F	G	H	I	J
Description	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10 Through 06/30/11	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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51									
52									
53									
54									
55									

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

- 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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
Account No										
Description										
Tort Immunity ^a										
Special Education										
Area Vocational Construction										
School Facility Occupation Taxes ^b										
Driver Education										
2	Cash Basis Fund Balance as of July 1, 2010									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District									
5	Earnings on Investments									
6	Drivers' Education Fees									
7	School Facility Occupation Tax Proceeds									
8	Driver Education									
9	Other Receipts (Describe & Itemize on tab "Itemization 32")									
10	Sale of Bonds									
11	Total Receipts									
12	DISBURSEMENTS:									
13	Instruction									
14	Facilities Acquisition & Construction Services									
15	Tort Immunity Services									
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt									
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)									
19	Debt Services Other (Describe & Itemize on tab "Itemization 32")									
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize on tab "Itemization 32")									
22	Total Disbursements									
23	Ending Cash Basis Fund Balance as of June 30, 2011									
24	Reserved Fund Balance									
25	Unreserved Fund Balance									
26	Total									
27										
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? if yes, list in the aggregate the following:									
29	Total Claims Payments:									
30	Total Reserve Remaining:									
31										
32										
33										
34										
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									
45										
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 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).									
47										
48	^b 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L
	Schedule of Capital Outlay and Depreciation											
	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
1						0					0	0
2												
3	Schedule of Capital Outlay and Depreciation											
4	Works of Art & Historical Treasures	210				0					0	0
5	Land	220	1,145,272			1,145,272						1,145,272
6	Non-Depreciable Land	221		0	0		60				0	0
7	Depreciable Land	222										
8	Buildings	230										
9	Permanent Buildings	231	37,634,596	27,591	0	37,662,187	60	7,692,514	752,739	0	8,445,253	29,216,934
10	Temporary Buildings	232				0	25				0	0
11	Improvements Other than Buildings (Infrastructure)	240	663,771	0	0	663,771	20	298,503	33,188	0	331,691	332,080
12	Capitalized Equipment	250										
13	10 Yr Schedule	251	4,436,535	241,187	3,030,907	1,646,815	10	3,087,179	238,481	3,030,907	294,753	1,352,062
14	5 Yr Schedule	252	2,088,492	58,400	321,910	1,824,982	5	1,524,754	195,513	274,692	1,445,575	379,407
15	3 Yr Schedule	253				0	3				0	0
16	Construction in Progress	260				0						0
17	Total Capital Assets	200	45,968,666	327,178	3,362,817	42,943,027		12,602,950	1,219,921	3,305,599	10,517,272	32,425,755
18	Non-Capitalized Equipment	700				0					0	
19	Allowable Depreciation								1,219,921			
20												

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE		Amount		
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L113		Total Expenditures	\$	11,856,044	
9	O&M	Expenditures 15-22, L149		Total Expenditures		1,421,612	
10	DS	Expenditures 15-22, L167		Total Expenditures		1,525,375	
11	TR	Expenditures 15-22, L203		Total Expenditures		1,026,725	
12	MR/SS	Expenditures 15-22, L297		Total Expenditures		481,436	
13	TORT	Expenditures 15-22, L330		Total Expenditures		23,200	
14							
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	4800	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		91,285	
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		62	
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 Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		0	
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		760,084	
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		326,734	
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		0	
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		11,103	
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		1,078,532	
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		143,004	
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		0	
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		3,640	
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		1	
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		0	
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0	
74							
75					Total Deductions	\$	2,414,445
76					Total Operating Expenses (Regular K-12)		13,919,947
77					9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)		1,600.72
78					Estimated OEPP	\$	8,696.05
79							

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
<i>This schedule is completed for school districts only.</i>					
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
PER CAPITA TUITION CHARGE					
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)	0
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	294,899
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	74,993
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	47,766
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)	96,779
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	92,990
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	561,403
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education	6,957
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	46,328
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	10,348
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	3,530
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	910,809
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	22,935
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	7,529
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	1,245
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, L181, Col C,D,F,G	-	Total Title V	0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	249,822
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	128,667
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV	0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence	296,483
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	3,103
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	638,199
161	ED,O&M,M/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	26,672
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	16,412
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	10,205
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)	0
172				Total Allowance for PCTC Computation	\$ 3,648,063
173				Net Operating Expense for PCTC Computation	10,371,884
174				Total Depreciation Allowance (from page 27, Col I)	1,219,921
175				Total Allowance for PCTC Computation	11,591,805
176				9 Mo ADA	1,600.72
177				Total Estimated PCTC	\$ 7,241.62
178					
179					

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source: document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
5	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.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (Plf6, Col E-F, L62)						
11	Value of Commodities Received for Fiscal Year 2011 (Include the value of commodities when determining if an A-133 is required)			37,793			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs (Data subject to adjustment for "carry-forward" or "termination benefit" totals)						
17		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18							
19	Instruction	1000		8,122,338		8,122,338	
20	Support Services:						
21	Pupil	2100		164,994		164,994	
22	Instructional Staff	2200		599,963		599,963	
23	General Admin.	2300		448,401		448,401	
24	School Admin	2400		1,075,840		1,075,840	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	174,072	0	174,072	0	
28	Oper. & Maint. Plant Services	2540		1,486,428	1,486,428	0	
29	Pupil Transportation	2550		877,630	877,630	877,630	
30	Food Services	2560		528,247	528,247	528,247	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv	2610		0	0	0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	
35	Information Services	2630		0	0	0	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	Other:	2900		0	0	0	
39	Community Services	3000		0	0	0	
40	Total		174,072	13,303,841	1,660,500	11,817,413	
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	174,072	Total Indirect costs:	1,660,500	
43			Total Direct Costs:	13,303,841	Total Direct Costs:	11,817,413	
44			=	1.31%	=	14.05%	
45							

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

School District Name: North Boone Community Unit School Dist
 RCDT Number: 04-004-2000-26

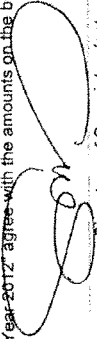
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011		Budgeted Expenditures, Fiscal Year 2012	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320	288,200	0	297,063	0
2. Special Area Administration Services	2330	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0
5. Internal Services	2570	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					
8. Totals		288,200	0	297,063	0
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.

9-27-11
 (Date)


 Signature of Superintendent

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

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

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

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

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

1. See page 32-A for a reconciliation of state revenue.
2. See page 32-B for a detailed itemization of required accounts.
- 3.
- 4.

North Boone Community Unit School District No. 200
State Revenue
June 30, 2011

Fund 10 General Fund

Restricted State Aid

2011

General State Aid

10-3001	Revenue recognized Fund 10	\$	4,863,814
20-3001	Revenue recognized Fund 20		195,000
40-3001	Revenue recognized Fund 40		85,000
	Revenue per FRIS Inquiry		5,143,814
	Difference	\$	-

Special Ed - Private Facility

10-3100	Revenue recognized	\$	69,471
	Revenue per FRIS Inquiry		103,796
	Difference	\$	(34,325)
	July PY Payment	\$	18,343
	July CY Payment		(52,668)
	Rounding		0
	Difference	\$	(34,325)

Special Ed - Extraordinary

10-3105	Revenue recognized	\$	307,402
	Revenue per FRIS Inquiry		245,897
	Difference	\$	61,505
	July PY Payment	\$	184,455
	July CY Payment		(122,948)
	Rounding		(2)
	Difference	\$	61,505

Special Ed - Personnel

10-3110	Revenue recognized	\$	113,106
	Revenue per FRIS Inquiry		115,840
	Difference	\$	(2,734)
	July PY Payment	\$	55,186
	July CY Payment		(57,920)
	Rounding		-
	Difference	\$	(2,734)

Special Ed - Orphanage

10-3120	Revenue recognized	\$	59,484
	Revenue per FRIS Inquiry		23,884
	Revenue per FRIS Inquiry		18,129
	Difference	\$	17,471
	July PY Payment	\$	23,513
	July CY Payment		(6,043)
	Rounding		1
	Difference	\$	17,471

Vocational Education

10-3200

Revenue recognized	\$	6,957
Revenue per FRIS Inquiry		-
Difference	\$ ①	6,957

Special Ed - Orphanage - Summer

10-3130

Revenue recognized	\$	8,784
Revenue per FRIS Inquiry		-
Difference	\$	8,784

July PY Payment	\$	8,784
July CY Payment		-
Rounding		-
Difference	\$	8,784

Special Ed - Summer School

10-3145

Revenue recognized	\$	3,156
Revenue per FRIS Inquiry		1,403
Difference	\$	1,753

July PY Payment	\$	1,752
July CY Payment		-
Rounding		1
Difference	\$	1,753

State Free Lunch

10-3360

Revenue recognized	\$	10,348
Revenue per FRIS Inquiry		7,061
Revenue per FRIS Inquiry		758
Difference	\$	2,529

July PY Payment	\$	3,410
July CY Payment		(881)
Rounding		-
Difference	\$	2,529

Driver Education Total

10-3370

Revenue recognized	\$	3,530
Revenue per FRIS Inquiry		3,530
Difference	\$	-

Bilingual Ed - Downstate - TPI and TBE

10-3305

Revenue recognized	\$	46,328
Revenue per FRIS Inquiry		2,880
Revenue per FRIS Inquiry		32,206
Difference	\$	11,242

July PY Payment	\$	43,448
July CY Payment		(32,206)
Rounding		-
Difference	\$	11,242

Reading Improvement Program

10-3715

Revenue recognized	\$	22,935
Revenue per FRIS Inquiry		-
Difference		22,935

July PY Payment	\$	22,935
July CY Payment		-
Rounding		-
Difference	\$	<u>22,935</u>

SCH Safety & Ed. Imprv. Blk. Grant
10-3775

Revenue recognized	\$	7,529
Revenue per FRIS Inquiry		-
Difference	\$	<u>7,529</u>
July PY Payment	\$	7,529
July CY Payment		-
Rounding		-
Difference	\$	<u>7,529</u>

Early Childhood - Block Grant
10-3705

Revenue recognized	\$	80,239
Revenue per FRIS Inquiry		<u>80,239</u>
Difference	\$	-
July PY Payment	\$	44,579
July CY Payment		(44,579)
Rounding		-
Difference	\$	<u>-</u>

Per Capita Grant LIB
10-3999

Revenue recognized	\$	1,245
Revenue per FRIS Inquiry		-
Difference	\$	<u>(2) 1,245</u>

Fund 40 Transprotation Fund

Unrestricted

Transportation - Regular & Vocational
40-3500

Revenue recognized	\$	638,611
Revenue per FRIS Inquiry		<u>447,994</u>
Difference	\$	190,617
July PY Payment	\$	419,229
July CY Payment		(228,612)
Rounding		-
Difference	\$	<u>190,617</u>

Restricted

Transportation - Special Ed
40-3510

Revenue recognized	\$	272,198
Revenue per FRIS Inquiry		<u>259,454</u>
Difference	\$	12,744
July PY Payment	\$	142,470
July CY Payment		(129,726)
Rounding		-
Difference	\$	<u>12,744</u>

- ① These monies are received from CEANCI (Career Education Associates of North Central Illinois).
- ② These monies are received for a library grant from the State of Illinois.

NORTH BOONE CUSD NO. 200

Detailed Itemization of Required Accounts

June 30, 2011

Other Textbook Income - Page 10, Line 92

Account 1890 - Educational Fund
Other revenues

\$ 44,847

Other Local Revenues - Page 11, Line 107

Account 1999 - Educational Fund
Yearbook NBHS
FFA fees
Total

\$ 14,854

125

\$ 14,979

Account 1999 - Operations & Maintenance Fund
Miscellaneous reimbursements

\$ 7,659

Account 1999 - Transportation Fund
Other local receipts

\$ 29,411

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

Account 3999 - Educational Fund
Per capital library grant

\$ 1,245

Audit Checklist

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	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 G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 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