

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 05-016-0390-02				Name of Auditing Firm: Klein, Hall & Associates, LLC	
County Name: Cook				Name of Audit Manager: Scott Klein	
Name of School District/Joint Agreement: Wilmette Public School District 39		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p>		Address: 3973 75th Street, Suite 102	
Address: 615 Locust Road				City: Aurora State: IL Zip Code: 60504	
City: Wilmette, IL				Phone Number: 630-898-5578 Fax Number: 630-898-5593	
Email Address:				IL License Number: 066-003910 Expiration Date:	
Zip Code: 60091				Email Address: sklein@kleinhallcpa.com	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone: _____ Fax Number: _____		Telephone: _____ Fax Number: _____		Telephone: _____ Fax Number: _____	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, 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 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code, [105 ILCS 5/8-2, 10-20.19, 19-6]*
- 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code, [105 ILCS 5/10-20.21]*
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act, [30 ILCS 115/12]*
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Sections 2-3.27 and 2-3.28 of the School Code, [105 ILCS 5/2-3.27, 2-3.28]*

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/91
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

23. Enter the date that the district used to accrue mandated categorical payments Date: 8/11/11

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	310328	2094	46450	52205	112055	523132
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1213681	9806	135432	175731	721781	2256431
Total						523132

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

PART E - QUALIFICATIONS OF AUDITING FIRM

* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current review and acceptance/completion letter.

* A school district/joint agreement who engages with and auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

Comments Applicable to the Auditor's Questionnaire:

Question #9 - The IMRF/Social Security and Tort Immunity funds had overall negative cash and investment balance during several months of the year, constituting unauthorized interfund loans.

Klein, Hall & Associates, LLC
Name of Audit Firm (print)

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2010				Equalized Assessed Valuation (EAV):				2,192,942,942				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.013386	+	0.001783	+	0.000000	=	0.015170				0.000137	
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
16	41,940,409			43,607,191			(1,666,782)			15,232,667			
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23													
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 checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					151,313,063						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)				Acct								
37	Outstanding:.....				511		18,780,000						
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	K	L	M	N	O	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY														
2	(Go to the following web site for reference to the Financial Profile)														
3	www.isbe.net/sfms/p/profile.htm														
4															
5															
6															
7	District Name:	Wilmette Public School District 39													
8	District Code:	05-016-0390-02													
9	County Name:	Cook													
10															
11	1. Fund Balance to Revenue Ratio:											Total	Ratio	Score	4
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										15,172,192.00	0.362	Weight	0.35
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										41,940,409.00		Value	1.40
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20										0.00			
15	(Excluding C56, D56, C60, D60 C64 and D64)														
16	2. Expenditures to Revenue Ratio:											Total	Ratio	Score	3
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										43,607,191.00	1.040	Adjustment	0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										41,940,409.00		Weight	0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20										0.00			
20	(Excluding C56, D56, C60, D60 C64 and D64)														
21	Possible Adjustment:														
22															
23	3. Days Cash on Hand:											Total	Days	Score	3
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										18,986,785.00	156.74	Weight	0.10
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										121,131.09		Value	0.30
26															
27	4. Percent of Short-Term Borrowing Maximum Remaining:											Total	Percent	Score	4
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	Weight	0.10
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										28,276,902.77		Value	0.40
30															
31	5. Percent of Long-Term Debt Margin Remaining:											Total	Percent	Score	4
32	Long-Term Debt Outstanding (P3, Cell H37)											18,780,000.00	87.58	Weight	0.10
33	Total Long-Term Debt Allowed (P3, Cell H31)											151,313,063.00		Value	0.40
34															
35															
36															
37															
38															
39															
40															
41															

Total Profile Score: 3.55 *

Estimated 2012 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115) ¹		15,827,680	2,478,833	1,607,536	442,995	334,099	0	237,277	871
5	Investments	120	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	20,734,225	1,939,487	643,979	108,016	844,924	0	48,007	360,163
7	Interfund Receivables	140	0	0	0	0	0	0	68,000	0
8	Intergovernmental Accounts Receivable	150	779,176	0	0	48,544	0	0	0	0
9	Other Receivables	160	93	15	9	3	2	0	2	0
10	Inventory	170	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	109,755
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0
13	Total Current Assets		37,341,174	4,418,335	2,251,524	599,558	1,179,025	0	353,286	470,789
14	CAPITAL ASSETS (200)									
15	Works of Art & Historical Treasures	210								
16	Land	220								
17	Building & Building Improvements	230								
18	Site Improvements & Infrastructure	240								
19	Capitalized Equipment	250								
20	Construction in Progress	260								
21	Amount Available in Debt Service Funds	340								
22	Amount to be Provided for Payment on Long-Term Debt	350								
23	Total Capital Assets									
24	CURRENT LIABILITIES (400)									
25	Interfund Payables	410	0	0	0	0	0	0		68,000
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0
27	Other Payables	430	179,824	66,921	0	7,367	130,032	0	0	107,954
28	Contracts Payable	440	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	3,370,735	898	0	2,716	0	0	0	0
31	Payroll Deductions & Withholdings	480	480,630	0	0	0	44,949	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	21,069,445	1,913,355	635,455	340,435	833,540	0	47,360	355,310
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0
34	Total Current Liabilities		25,100,634	1,981,174	635,455	350,518	1,008,521	0	47,360	531,264
35	LONG-TERM LIABILITIES (500)									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
37	Total Long-Term Liabilities									
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	12,240,540	2,437,161	1,616,069	249,040	170,504	0	305,926	(60,475)
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance		37,341,174	4,418,335	2,251,524	599,558	1,179,025	0	353,286	470,789

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

	A	B	K	L	M	N
1			(90)		Account Groups	
2	ASSETS	Acct. #	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹		2,566,125	168,476		
5	Investments	120	0	0		
6	Taxes Receivable	130	360,054			
7	Interfund Receivables	140	0			
8	Intergovernmental Accounts Receivable	150	0			
9	Other Receivables	160	15	0		
10	Inventory	170	0	0		
11	Prepaid Items	180	0	0		
12	Other Current Assets (Describe & Itemize)	190	0	0		
13	Total Current Assets		2,926,194	168,476		
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210			0	
16	Land	220			610,765	
17	Building & Building Improvements	230			56,003,181	
18	Site Improvements & Infrastructure	240			2,709,539	
19	Capitalized Equipment	250			13,277,371	
20	Construction in Progress	260			0	
21	Amount Available in Debt Service Funds	340				1,616,069
22	Amount to be Provided for Payment on Long-Term Debt	350				17,163,931
23	Total Capital Assets				72,600,856	18,780,000
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410	0			
26	Intergovernmental Accounts Payable	420	0			
27	Other Payables	430	47,582			
28	Contracts Payable	440	0			
29	Loans Payable	460	0			
30	Salaries & Benefits Payable	470	0			
31	Payroll Deductions & Withholdings	480	0			
32	Deferred Revenues & Other Current Liabilities	490	355,203			
33	Due to Activity Fund Organizations	493	0	168,476		
34	Total Current Liabilities		402,785	168,476		
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				18,780,000
37	Total Long-Term Liabilities					18,780,000
38	Reserved Fund Balance	714	0	0		
39	Unreserved Fund Balance	730	2,523,409	0		
40	Investment in General Fixed Assets				72,600,856	
41	Total Liabilities and Fund Balance		2,926,194	168,476	72,600,856	18,780,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	32,265,751	3,918,986	1,284,468	650,523	1,480,012	0	186,873	668,138	749,739
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	3,498,210	0	0	169,525	0	0	0	0	0
7	Federal Sources	4000	1,250,541	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		37,014,502	3,918,986	1,284,468	820,048	1,480,012	0	186,873	668,138	749,739
9	Receipts/Revenues for "On Behalf" Payments ²	3998	6,117,663	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		43,132,165	3,918,986	1,284,468	820,048	1,480,012	0	186,873	668,138	749,739
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	26,570,686	0	0	0	721,212	0	0	0	0
13	Support Services	2000	11,283,390	3,667,571	0	958,556	769,303	0	0	825,761	2,918,138
14	Community Services	3000	79,703	0	0	0	6,572	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	1,047,285	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	2,049,550	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		38,981,064	3,667,571	2,049,550	958,556	1,497,087	0	0	825,761	2,918,138
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,117,663	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		45,098,727	3,667,571	2,049,550	958,556	1,497,087	0	0	825,761	2,918,138
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,966,562)	251,415	(765,082)	(138,508)	(17,075)	0	186,873	(157,623)	(2,168,399)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0
25	Abatement of the Working Cash Fund	7110	600,000	0	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
28	Transfer of Interest ⁶	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	0	0	0	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	0	0	0	0	0	0	0	0	0
31	Debt Service Fund ⁴		0	0	0	0	0	0	0	0	0
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	3,372,431	0	0	0	0	0	5,132,569
34	Premium on Bonds Sold	7220	0	0	77,311	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁵	7300	0	1,300	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	801,400	0	0	0	0	0	0
44	Total Other Sources of Funds		600,000	1,300	4,251,142	0	0	0	0	0	5,132,569

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) 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
3	RECEIPTS/REVENUES										
4	Local Sources	1000	32,265,751	3,918,986	1,284,468	650,523	1,480,012	0	186,873	668,138	749,739
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	3,498,210	0	0	169,525	0	0	0	0	0
7	Federal Sources	4000	1,250,541	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		37,014,502	3,918,986	1,284,468	820,048	1,480,012	0	186,873	668,138	749,739
9	Receipts/Revenues for "On Behalf" Payments ²	3998	6,117,663	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		43,132,165	3,918,986	1,284,468	820,048	1,480,012	0	186,873	668,138	749,739
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	26,570,686	0	0	0	721,212	0	0	0	0
13	Support Services	2000	11,283,390	3,667,571	0	958,556	769,303	0	0	825,761	2,918,138
14	Community Services	3000	79,703	0	0	0	6,572	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	1,047,285	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	2,049,550	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		38,981,064	3,667,571	2,049,550	958,556	1,497,087	0	0	825,761	2,918,138
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,117,663	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		45,098,727	3,667,571	2,049,550	958,556	1,497,087	0	0	825,761	2,918,138
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,966,562)	251,415	(765,082)	(138,508)	(17,075)	0	186,873	(157,623)	(2,168,399)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0
25	Abatement of the Working Cash Fund	7110	600,000	0	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
28	Transfer of Interest ⁶	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	0	0	0	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	0	0	0	0	0	0	0	0	0
31	Debt Service Fund ⁴		0	0	0	0	0	0	0	0	0
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	3,372,431	0	0	0	0	0	5,132,569
34	Premium on Bonds Sold	7220	0	0	77,311	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁵	7300	0	1,300	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	801,400	0	0	0	0	0	0
44	Total Other Sources of Funds		600,000	1,300	4,251,142	0	0	0	0	0	5,132,569

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		28,781,859	3,874,247	1,283,480	114,444	662,626	0	186,136	668,039	740,532
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	211,002	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					762,327				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		28,992,861	3,874,247	1,283,480	114,444	1,424,953	0	186,136	668,039	740,532
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	379,234	0	0	0	54,834	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		379,234	0	0	0	54,834	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	90,373								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	247,721								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	196,797								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		534,891								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				508,280					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				18,478					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				8,723					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					535,481					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	15,355	2,042	988	598	225	0	737	99	9,207
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		15,355	2,042	988	598	225	0	737	99	9,207
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,260,435								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		1,260,435								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	61,045	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	684,930	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	129,141	0							
82	Total District/School Activity Income		875,116	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	42,697							
96	Contributions and Donations from Private Sources	1920	46,918	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	150,708	0		0					
99	Refund of Prior Years' Expenditures	1950	427	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0		0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	9,806	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		207,859	42,697	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	32,265,751	3,918,986	1,284,468	650,523	1,480,012	0	186,873	668,138	749,739
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	1,309,898	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		1,309,898	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	188,515			0					
125	Special Education - Extraordinary	3105	612,191			0					
126	Special Education - Personnel	3110	1,218,885	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	1,642			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		2,021,233	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0							
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	31,200				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		31,200				0				
145	State Free Lunch & Breakfast	3360	0								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0		0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		9,024	0				
152	Transportation - Special Education	3510	0	0		160,501	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		169,525	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	56,344			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	15,265	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	64,270		0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		2,188,312	0	0	169,525	0	0	0	0	0
173	Total Receipts from State Sources	3000	3,498,210	0	0	169,525	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	0				0				
195	Special Milk Program	4215	41,059				0				
196	School Breakfast Program	4220	0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		41,059				0				
202	TITLE I										
203	Title I - Low Income	4300	89,212	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		89,212	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	827	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		827	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	34,888	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	807,068	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	1,928	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		843,884	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0		0	0				
227	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
228	Total CTE - Perkins		0	0		0	0				
229	Federal - Adult Education	4810	0	0		0	0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	14,326	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	3,411	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	119,266	0	0	0	0	0		0	0
259	Total Stimulus Programs		137,003	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0					
262	Title III - English Language Acquisition	4909	19,110			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	0	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
266	Title II - Teacher Quality	4932	61,324	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	47,965	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	10,157	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
271	Total Restricted Grants-in-Aid Received from the Fedederal Govt Thru the State		1,250,541	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,250,541	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		37,014,502	3,918,986	1,284,468	820,048	1,480,012	0	186,873	668,138	749,739

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	15,962,352	1,686,815	33,166	379,842	26,684	0	8,920	0	18,097,779	18,920,844
6	Pre-K Programs	1125	0	0	48,192	65,705	0	0	0	0	113,897	112,217
7	Special Education Programs (Functions 1200-1220)	1200	6,521,870	946,944	21,920	79,119	15,916	100	0	0	7,585,869	7,661,934
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	73,995	899	7,549	12,825	0	0	0	0	95,268	97,130
14	Summer School Programs	1600	336,296	1,067	920	28,339	0	73,590	0	0	440,212	399,829
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	208,782	24,165	0	4,714	0	0	0	0	237,661	252,955
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
32	Total Instruction	1000	23,103,295	2,659,890	111,747	570,544	42,600	73,690	8,920	0	26,570,686	27,444,909
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	861,017	91,476	755	1,646	0	0	0	0	954,894	982,618
36	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
37	Health Services	2130	221,112	41,640	398	6,251	0	0	0	0	269,401	271,784
38	Psychological Services	2140	324,203	38,959	0	1,932	0	0	799	0	365,893	379,700
39	Speech Pathology & Audiology Services	2150	584,463	54,986	3,575	4,311	0	0	0	0	647,335	710,913
40	Other Support Services - Pupils (Describe & Itemize)	2190	353,147	30,193	4,757	3,135	0	0	0	0	391,232	440,706
41	Total Support Services - Pupils	2100	2,343,942	257,254	9,485	17,275	0	0	799	0	2,628,755	2,785,701
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	11,011	2,498	35,494	5,217	0	0	0	0	54,220	47,036
44	Educational Media Services	2220	736,122	104,923	49,559	73,837	0	136	0	0	964,577	1,053,928
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	395
46	Total Support Services - Instructional Staff	2200	747,133	107,421	85,053	79,054	0	136	0	0	1,018,797	1,101,359
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	56,334	1,474	116,370	7,900	0	10,923	0	0	193,001	190,563
49	Executive Administration Services	2320	288,575	56,425	6,721	4,654	0	2,445	0	0	358,820	330,133
50	Special Area Administration Services	2330	233,893	50,898	2,628	1,216	0	894	0	0	289,529	283,721
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	578,802	108,797	125,719	13,770	0	14,262	0	0	841,350	804,417

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	1,267,474	274,957	17,861	77,747	0	1,688	0	0	1,639,727	1,670,280
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	1,267,474	274,957	17,861	77,747	0	1,688	0	0	1,639,727	1,670,280
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	111,014	28,547	3,512	3,853	0	1,210	0	0	148,136	167,187
59	Fiscal Services	2520	171,272	28,780	36,095	0	4,000	68,569	0	0	308,716	332,303
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	731,545	90,663	10,822	851,269	4,649	0	2,865	0	1,691,813	1,805,559
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	1,013,831	147,990	50,429	855,122	8,649	69,779	2,865	0	2,148,665	2,305,049
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	370,291	54,385	47,796	74,662	1,938	120	0	0	549,192	884,213
68	Information Services	2630	0	0	204,304	5,927	0	0	0	0	210,231	189,500
69	Staff Services	2640	295,523	41,660	28,476	2,309	0	999	0	0	368,967	376,764
70	Data Processing Services	2660	367,319	40,085	179,293	83,385	800,643	0	0	0	1,470,725	1,674,782
71	Total Support Services - Central	2600	1,033,133	136,130	459,869	166,283	802,581	1,119	0	0	2,599,115	3,125,259
72	Other Support Services (Describe & Itemize)	2900	0	384,514	0	2,497	19,970	0	0	0	406,981	583,019
73	Total Support Services	2000	6,984,315	1,417,063	748,416	1,211,748	831,200	86,984	3,664	0	11,283,390	12,375,084
74	COMMUNITY SERVICES (ED)	3000	63,623	0	3,960	12,120	0	0	0	0	79,703	78,187
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			150,702			5,638			156,340	154,902
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			150,702			5,638			156,340	154,902
84	Payments for Regular Programs - Tuition	4210						63,339			63,339	77,000
85	Payments for Special Education Programs - Tuition	4220						827,606			827,606	600,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						890,945			890,945	677,000
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L	M
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget	
95	Payments for CTE Programs - Transfers	4340						0			0	0	
96	Payments for Community College Program - Transfers	4370						0			0	0	
97	Payments for Other Programs - Transfers	4380						0			0	0	
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0	
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0	
100	Payments to Other Dist & Govt Units (Out-of-State)	4400						0			0	0	
101	Total Payments to Other District & Govt Units	4000			150,702			896,583			1,047,285	831,902	
102	DEBT SERVICES (ED)												
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
104	Tax Anticipation Warrants	5110						0			0	0	
105	Tax Anticipation Notes	5120						0			0	0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0	
107	State Aid Anticipation Certificates	5140						0			0	0	
108	Other Interest on Short-Term Debt	5150						0			0	0	
109	Total Interest on Short-Term Debt	5100						0			0	0	
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0	
111	Total Debt Services	5000						0			0	0	
112	PROVISIONS FOR CONTINGENCIES (ED)	6000											6,374,272
113	Total Direct Disbursements/Expenditures		30,151,233	4,076,953	1,014,825	1,794,412	873,800	1,057,257	12,584	0	38,981,064	47,104,354	
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,966,562)		
115													
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)												
117	SUPPORT SERVICES (O&M)												
118	SUPPORT SERVICES - PUPILS												
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS												
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	308,893	0	28,525	0	337,418	612,000	
123	Operation & Maintenance of Plant Services	2540	1,529,782	231,680	682,463	874,836	11,392	0	0	0	3,330,153	3,757,000	
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	
125	Food Services	2560						0	0	0	0	0	
126	Total Support Services - Business	2500	1,529,782	231,680	682,463	874,836	320,285	0	28,525	0	3,667,571	4,369,000	
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	
128	Total Support Services	2000	1,529,782	231,680	682,463	874,836	320,285	0	28,525	0	3,667,571	4,369,000	
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0	
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)												
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
132	Payments for Special Education Programs	4120			0			0			0	0	
133	Payments for CTE Programs	4140			0			0			0	0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0	
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0	
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0	
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0	
138	DEBT SERVICES (O&M)	5000											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
140	Tax Anticipation Warrants	5110						0			0	0	
141	Tax Anticipation Notes	5120						0			0	0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		1,529,782	231,680	682,463	874,836	320,285	0	28,525	0	3,667,571	4,369,000
150	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										251,415	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						610,510			610,510	625,135
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
163	DEBT (Lease/Purchase Principal Retired) ¹¹							1,370,000			1,370,000	1,440,000
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			69,040			69,040	0
165	Total Debt Services	5000			0			2,049,550			2,049,550	2,065,135
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			2,049,550			2,049,550	2,065,135
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(765,082)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	449,292	53,931	402,547	51,431	0	1,355	0	0	958,556	903,718
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	449,292	53,931	402,547	51,431	0	1,355	0	0	958,556	903,718
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	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
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300						0			0	0
199	DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		449,292	53,931	402,547	51,431	0	1,355	0	0	958,556	903,718
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(138,508)	
205												
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
206	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		276,619							276,619	310,188
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		422,607							422,607	305,913
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		0							0	0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		1,495							1,495	1,888
217	Summer School Programs	1600		14,299							14,299	11,465
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		6,192							6,192	6,730
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		721,212							721,212	636,184
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		11,051							11,051	16,454
226	Guidance Services	2120		0							0	0
227	Health Services	2130		28,470							28,470	31,329
228	Psychological Services	2140		4,350							4,350	4,700
229	Speech Pathology & Audiology Services	2150		8,231							8,231	8,702
230	Other Support Services - Pupils (Describe & Itemize)	2190		57,743							57,743	63,885
231	Total Support Services - Pupils	2100		109,845							109,845	125,070
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		213							213	0
234	Educational Media Services	2220		36,872							36,872	66,573
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		37,085							37,085	66,573

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		8,455							8,455	7,470
239	Executive Administration Services	2320		14,603							14,603	11,580
240	Service Area Administrative Services	2330		9,508							9,508	9,210
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	Total Support Services - General Administration	2300		32,566							32,566	28,260
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		70,005							70,005	74,617
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		70,005							70,005	74,617
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		9,211							9,211	7,791
257	Fiscal Services	2520		30,246							30,246	37,966
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		247,828							247,828	278,421
260	Pupil Transportation Services	2550		67,111							67,111	91,830
261	Food Services	2560		73,504							73,504	82,520
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		427,900							427,900	498,528
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		12,878							12,878	10,671
267	Information Services	2630		0							0	0
268	Staff Services	2640		28,100							28,100	22,593
269	Data Processing Services	2660		50,924							50,924	55,111
270	Total Support Services - Central	2600		91,902							91,902	88,375
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		769,303							769,303	881,423
273	COMMUNITY SERVICES (MR/SS)	3000		6,572							6,572	9,571
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110		0				0			0	0
281	Tax Anticipation Notes	5120		0				0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0				0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			1,497,087				0			1,497,087	1,527,178
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,075)	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	549,139	0	0	0	0	0	549,139	445,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	194,813	21,073	0	0	0	0	0	0	215,886	220,704
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	60,736	0	0	0	0	0	60,736	50,000
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
322	Total Support Services - General Administration	2000	194,813	21,073	609,875	0	0	0	0	0	825,761	715,704
323	DEBT SERVICES (TF)	6000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
327	Other Interest or Short-Term Debt	5150						0			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		194,813	21,073	609,875	0	0	0	0	0	825,761	715,704
331	Excess (Deficiency) of Receipts/Revenues Over										(157,623)	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	0	0	399,341	0	2,518,797	0	0	0	2,918,138	3,300,000
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	Total Support Services - Business	2500	0	0	399,341	0	2,518,797	0	0	0	2,918,138	3,300,000
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	0	0	399,341	0	2,518,797	0	0	0	2,918,138	3,300,000
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	DEBT SERVICES (FP&S)											
345	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
351	Total Debt Service	5000						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
353	Total Disbursements/Expenditures		0	0	399,341	0	2,518,797	0	0	0	2,918,138	3,300,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,168,399)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2010											
5	ARRA - General State Aid	4850	0	0	0	0	0	0	0	0	0	0
6	ARRA - Title I Low Income	4851	0	0	0	0	0	0	0	0	0	0
7	ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0	0	0
8	ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0	0	0
9	ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0	0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0	0
11	ARRA - IDEA Part B Preschool	4856	14,326	0	0	0	14,326	0	0	0	0	14,326
12	ARRA - IDEA Part B Flow Through	4857	3,411	0	0	0	0	3,411	0	0	0	3,411
13	ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0	0	0
14	ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0	0	0
15	ARRA - McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0	0
16	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0	0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0	0	0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0	0	0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0	0	0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0	0	0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0	0	0
22	Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0	0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0	0
24	ARRA - Other II	4871	0	0	0	0	0	0	0	0	0	0
25	ARRA - Other III	4872	0	0	0	0	0	0	0	0	0	0
26	ARRA - Other IV	4873	0	0	0	0	0	0	0	0	0	0
27	ARRA - Other V	4874	0	0	0	0	0	0	0	0	0	0
28	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0	0
29	ARRA - Other VII	4876	0	0	0	0	0	0	0	0	0	0
30	ARRA - Other VIII	4877	0	0	0	0	0	0	0	0	0	0
31	ARRA - Other IX	4878	0	0	0	0	0	0	0	0	0	0
32	ARRA - Other X	4879	0	0	0	0	0	0	0	0	0	0
33	ARRA - Other XI	4880	119,266	115,165	4,101	0	0	0	0	0	0	119,266
34	Total ARRA Programs		137,003	115,165	4,101	0	14,326	3,411	0	0		137,003
35	Ending Balance June 30, 2011		0									

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
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 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)
3						
4	Educational	28,548,660	15,099,508	13,449,152	35,691,300	20,591,792
5	Operations & Maintenance	3,848,115	2,060,113	1,788,002	3,999,600	1,939,487
6	Debt Services **	1,274,956	660,648	614,308	1,304,626	643,978
7	Transportation	112,989	114,734	(1,745)	222,750	108,016
8	Municipal Retirement	656,934	448,738	208,196	871,200	422,462
9	Capital Improvements	0	0	0	0	0
10	Working Cash	185,489	50,993	134,496	99,000	48,007
11	Tort Immunity	663,186	382,564	280,622	742,727	360,163
12	Fire Prevention & Safety	735,681	382,446	353,235	742,500	360,054
13	Leasing Levy	0	0	0	0	0
14	Special Education	209,343	111,513	97,830	253,946	142,433
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	756,635	448,738	307,897	871,200	422,462
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	36,991,988	19,759,995	17,231,993	44,798,848	25,038,853
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description		Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				

29 **SCHEDULE OF LONG-TERM DEBT**

	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
30										
31	General Obligation Bonds	02/15/01	10,150,000	3,4	5,300,000	0	(2,865,000)	700,000	1,735,000	351,890
32	General Obligation Bonds	03/01/04	2,370,000	2,4	2,230,000	0	(215,000)	0	2,015,000	1,934,439
33	General Obligation Bonds	07/01/07	3,625,000	3,4	3,625,000	0	(50,000)	0	3,575,000	3,426,524
34	General Obligation Bonds	07/07/10	8,505,000	3,4	0	8,505,000		0	8,505,000	8,501,078
35			0		0	0		0	0	0
36			0		0	0		0	0	0
37			0		0	0		0	0	0
38			0		0	0		0	0	0
39			0		0	0		0	0	0
40			0		0	0		0	0	0
41			0		0	0		0	0	0
42			0		0	0		0	0	0
43	Debt certificates	07/01/07	4,885,000		3,620,000	0		670,000	2,950,000	2,950,000
44			0		0	0		0	0	0
45			0		0	0		0	0	0
46			0		0	0		0	0	0
47			0		0	0		0	0	0
48			0		0	0		0	0	0
49			29,535,000		14,775,000	8,505,000	(3,130,000)	1,370,000	18,780,000	17,163,931

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education		
3	Cash Basis Fund Balance as of July 1, 2010					0	0	0	0	0	0	
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		209,343	0				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500	0	0	0	0			
7	Drivers' Education Fees				10-1970					0		
8	School Facility Occupation Tax Proceeds				30 or 60-1983					0		
9	Driver Education				10 or 20-3370						0	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--		0	0	0			
11	Sale of Bonds				10, 20, 40 or 60-7200		0	0	0			
12	Total Receipts					0	209,343	0	0		0	
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000		209,343				0	
15	Facilities Acquisition & Construction Services				20 or 60-2530		0	0	0		0	
16	Tort Immunity Services				10, 20, 40-2360-2370	0						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	Total Disbursements					0	209,343	0	0		0	
24	Ending Cash Basis Fund Balance as of June 30, 2011					0	0	0	0		0	
25	Reserved Fund Balance				714							
26	Unreserved Fund Balance				730	0	0	0	0		0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32					Total Claims Payments:							
33					Total Reserve Remaining:							
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					0						
37	Unemployment Insurance Act					0						
38	Insurance (Regular or Self-Insurance)					0						
39	Risk Management and Claims Service					0						
40	Judgments/Settlements					0						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0						
43	Legal Services					0						
44	Principal and Interest on Tort Bonds					0						
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances 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
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	610,765	0	0	610,765						610,765
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	Buildings	230										
10	Permanent Buildings	231	53,618,842	2,384,339	0	56,003,181	50	24,240,195	1,870,430	0	26,110,625	29,892,556
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,475,843	233,696	0	2,709,539	20	561,783	133,592	0	695,375	2,014,164
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	12,269,665	1,007,706	0	13,277,371	10	8,120,958	1,017,016	0	9,137,974	4,139,397
15	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	Construction in Progress	260	0	0	0	0	--					0
18	Total Capital Assets	200	68,975,115	3,625,741	0	72,600,856		32,922,936	3,021,038	0	35,943,974	36,656,882
19	Non-Capitalized Equipment	700				41,109	10		4,111			
20	Allowable Depreciation								3,025,149			

	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		\$	38,981,064
9	O&M	Expenditures 15-22, L149	Total Expenditures			3,667,571
10	DS	Expenditures 15-22, L167	Total Expenditures			2,049,550
11	TR	Expenditures 15-22, L203	Total Expenditures			958,556
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			1,497,087
13	TORT	Expenditures 15-22, L330	Total Expenditures			825,761
14			Total Expenditures		\$	47,979,589
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)			8,723
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			113,897
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			440,212
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 Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			79,703
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,047,285
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			873,800
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			12,584
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			320,285
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			28,525
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			1,370,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	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			14,299
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			6,572
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	4,315,885
76			Total Operating Expenses (Regular K-12)			43,663,704
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			3,302.83
78			Estimated OEPP		\$	13,220.09
79						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	508,280
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)			18,478
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

	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						
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,260,435
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		875,116
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		42,697
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		150,708
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		2,021,233
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		31,200
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0
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		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		169,525
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		56,344
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		15,265
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		64,270
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		41,059
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		89,212
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		827
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		807,068
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,928
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		137,003
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		19,110
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		61,324
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		47,965
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		10,157
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
172						
173				Total Allowance for PCTC Computation	\$	6,429,204
174				Net Operating Expense for PCTC Computation		37,234,500
175				Total Depreciation Allowance (from page 27, Col I)		3,025,149
176				Total Allowance for PCTC Computation		40,259,649
177				9 Mo ADA		3,302.83
178				Total Estimated PCTC	\$	12,189.44
179						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							0
8	Fiscal Services (1-2520) and (5-2520)							0
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							0
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>						780,063	
11	Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i>							0
12	Internal Services (1-2570) and (5-2570)							0
13	Staff Services (1-2640) and (5-2640)							0
14	Data Processing Services (1-2660) and (5-2660)							0
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction		1000		27,240,378		27,240,378	
20	Support Services:							
21	Pupil		2100		2,737,801		2,737,801	
22	Instructional Staff		2200		1,055,882		1,055,882	
23	General Admin.		2300		1,699,677		1,699,677	
24	School Admin		2400		1,709,732		1,709,732	
25	Business:							
26	Direction of Business Spt. Srv.		2510	157,347	0	157,347	0	
27	Fiscal Services		2520	334,962	0	334,962	0	
28	Oper. & Maint. Plant Services		2540		3,566,589	3,566,589	0	
29	Pupil Transportation		2550		1,025,667		1,025,667	
30	Food Services		2560		977,740		977,740	
31	Internal Services		2570	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		560,132		560,132	
35	Information Services		2630		210,231		210,231	
36	Staff Services		2640	397,067	0	397,067	0	
37	Data Processing Services		2660	721,006	0	721,006	0	
38	Other:		2900		387,011		387,011	
39	Community Services		3000		86,275		86,275	
40	Total			1,610,382	41,257,115	5,176,971	37,690,526	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	1,610,382	Total Indirect costs:	5,176,971	
43				Total Direct Costs:	41,257,115	Total Direct Costs:	37,690,526	
44				=	3.90%	=	13.74%	
45								

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

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

School District Name: Wilmette Public School District 39
 RCDT Number: 05-016-0390-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	358,820		358,820	341,220		341,220
2. Special Area Administration Services	2330	289,529		289,529	343,174		343,174
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	148,136	0	148,136	140,611		140,611
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		796,485	0	796,485	825,005	0	825,005
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							4%

CERTIFICATION

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

 (Date)

 Signature of Superintendent

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

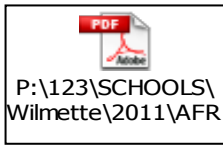
- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to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

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

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

Reference Pages.

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



Instructions to insert word doc or pdf files:

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

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

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

DISTRICT/JOINT AGREEMENT NAME Wilmette Public School District 39	RCDT NUMBER 05-016-0390-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein, Hall & Associates, LLC 3973 75th Street, Suite 102 Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 615 Locust Road Wilmette, IL 60091		E-MAIL ADDRESS sklein@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Scott Klein	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-898-5593

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

DISTRICT/JOINT AGREEMENT NAME Wilmette Public School District 39	RCDT NUMBER 05-016-0390-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein, Hall & Associates, LLC 3973 75th Street, Suite 102 Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 615 Locust Road Wilmette, IL 60091		E-MAIL ADDRESS sklein@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Scott Klein	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-898-5593

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THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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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 are included for
- 4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells 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

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

DISTRICT/JOINT AGREEMENT NAME Wilmette Public School District 39	RCDT NUMBER 05-016-0390-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein, Hall & Associates, LLC 3973 75th Street, Suite 102 Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 615 Locust Road Wilmette, IL 60091		E-MAIL ADDRESS sklein@kleinhallcpa.com	NAME OF AUDIT SUPERVISOR Scott Klein
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-898-5593

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

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- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Wilmette Public School District 39
05-016-0390-02
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
33. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program.
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Wilmette Public School District 39
05-016-0390-02
RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 1,250,541
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(10,157)
AFR TOTAL FEDERAL REVENUES:		\$ 1,240,384

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED AFR FEDERAL REVENUES **\$ 1,240,384**

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,240,384

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED SEFA FEDERAL REVENUE: **\$ 1,240,384**

DIFFERENCE: **\$ -**

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

(Attachment to ISBE 62-18)

COUNTY Cook
DISTRICT/JOINT AGREEMENT NAME Wilmette District #39
DISTRICT/JOINT AGREEMENT NUMBER 05-016-0390-02

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Page 1 of 3

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7-1-09 to 6-30-10 (C)	7-1-10 to 6-30-11 (D)	7-1-09 to 6-30-10 (E)	7-1-10 to 6-30-11 (F)			
Department of Education									
Passed through Illinois State Board of Education									
Title I - Low Income	84.010A	10-4300-00	112,604		112,604			112,604	112,604
	84.010A	11-4300-00		89,212		89,212		89,212	89,212
Title IV - Safe & Drug Free Schools	84.186A	10-4400-00	9,272		9,272			9,272	10,099
	84.186A	11-4400-00		827		750		750	827
Title II - Teacher Quality	84.367A	10-4932-00	64,516		64,516			64,516	64,517
	84.367A	11-4932-00		61,324		61,324		61,324	61,324
Title III - LIPLEP	84.365A	10-4909-00	28,471		27,858	613		28,471	28,471
	84.365A	11-4909-00		19,110		16,753		16,753	19,110
Technology - Enhancing Education	84.318X	10-4971-00	852		852			852	852
Title III - Immigrant Education Program	84.162	10-4905-00	39,696		39,696			39,696	39,696
(M) IDEA Room & Board	84.027A	10-4625-XC		1,928		1,928		1,928	N/A
(M) ARRA - Education Jobs	84.410A	11-4880-00		119,266		119,266		119,266	N/A

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

(Attachment to ISBE 62-18)

COUNTY
Cook
DISTRICT/JOINT AGREEMENT NAME
Wilmette District #39
DISTRICT/JOINT AGREEMENT NUMBER
05-016-0390-02

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7-1-09 to 6-30-10 (C)	7-1-10 to 6-30-11 (D)	7-1-09 to 6-30-10 (E)	7-1-10 to 6-30-11 (F)			
Department of Education (Cont'd)									
Passed through Wilmette Community Special Education Agreement (M) IDEA-Flow Through	84.027A	10-4620-00	695,414		695,414			695,414	695,414
	84.027A	11-4620-00		807,068		807,068		807,068	829,000
(M) IDEA-Preschool Flow Through	84.173A	10-4600-00	34,824		34,824			34,824	34,824
	84.173A	11-4600-00		34,888		34,888		34,888	34,888
(M) ARRA-IDEA-Preschool Flow Through	84.392A	10-4856-00	17,902		17,902			17,902	17,914
	84.392A	11-4856-00		14,326		14,326		14,326	14,326
(M) ARRA-IDEA Flow Through	84.391A	10-4857-00	877,572		877,572			877,572	880,983
	84.391A	11-4857-00		3,411		3,411		3,411	3,411
TOTAL DEPARTMENT OF EDUCATION			1,881,123	1,151,360	1,880,510	1,149,539	0	3,030,049	
Department of Agriculture									
Passed through Illinois State Board of Education Special Milk	10.556	10-4215-00	34,158	6,210	34,158	6,210		40,368	N/A
	10.556	11-4215-00		34,849		34,849		34,849	N/A
TOTAL DEPARTMENT OF AGRICULTURE			34,158	41,059	34,158	41,059	0	75,217	

COUNTY Cook
DISTRICT/JOINT AGREEMENT NAME Wilmette District #39
DISTRICT/JOINT AGREEMENT NUMBER 05-016-0390-02

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7-1-09 to 6-30-10 (C)	7-1-10 to 6-30-11 (D)	7-1-09 to 6-30-10 (E)	7-1-10 to 6-30-11 (F)			
Department of Health and Human Services:									
Passed through Illinois Department of Health & Family Services Medicaid Administrative Outreach	93.778	10-4991-00	29,690		29,690			29,690	N/A
	93.778	11-4991-00		47,965		47,965		47,965	N/A
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			29,690	47,965	29,690	47,965	0	77,655	
TOTAL FEDERAL FUNDING			1,944,971	1,240,384	1,944,358	1,238,563	0	3,182,921	

(M) Major Program

(1) Transfer from FY2010 program

**Wilmette Public School District 39
05-016-0390-02**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011**

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wilmette Public School District 39 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Wilmette Public School District 39 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
None		

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

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

Wilmette Public School District 39
05-016-0390-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.410A	ARRA Education Jobs
84.027A, 84.173A	IDEA
84.392A, 84.391A	ARRA IDEA

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

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

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

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

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

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

Wilmette Public School District 39
05-016-0390-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

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

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

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

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

Wilmette Public School District 39
05-016-0390-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Wilmette Public School District 39
05-016-0390-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

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

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

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

²⁰ Current Status should include one of the following:

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

Wilmette Public School District 39
05-016-0390-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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