ILLINOIS STATE BOARD OF EDUCATION	School Business Services Division	100 North First Street, Springfield, Illinais 62777-0001 2177785-8779	Illinois School District/Joint Agreement	Annual Financial Report *	June 30, 2011	
Due to ROE on October 15th	Due to 1SBE on November 15th	SDJJA11	X School District	Joint Agreement		The second control of the second seco

Certified Public Accountant Information		Name of Auditing Firm: Willer Conner & Co. 144	Name of Audit Manager.	Andrew L. Mace	Address: 1751 Lake Cook Road	State: Zip	Deerfield Illinois 60015	H.		<u>ដ</u>	060-001571	Email Address:	amace@millercooper.com		ISBE Use Only		Reviewed by Regional Superintendent/Cook ISC	Regional Superintendent/Cook ISC Name (Type or Print); North ISC - Robert Ingraffia	Email Address:	Telephone:	Signature & Date:
Accounting Basis:	CASH	X ACCRUAL				Filing Status:	Submit electronic AFR directly to ISBE		כיוכא סט תופר ביווע וס מתמווור:	Send ISBE a rile			And the control of th	A-133 Single Audit Status:		X YES NO Are Federal expenditures greater than \$500,0007 X YES NO Is all A-133 Single Audit Information completed and attached? YES X NO Were any findings issued?	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:	Теlephone:	Signature & Date:
School District/Joint Agreement Information	(See instructions on inside of this page.)	School District/Joint Agreement Number: 05-016-0250-02	County Name:	Cook	Name of School District/Joint Agreement: Arilington Heights School District 25	Address:	1200 South Dunton Ave	Colity	Amnumandari mengalah	Email Address:	smallek@sd25.org	Zip Code:	\$0009	Annual Financial Report	Type of Auditor's Report Issued:	Qualified Unqualified X Adverse Disclaimer	Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): Dr. Sarah Jerome		Telephone: Fax Number: 847-758-4907	Signature & Date:

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

Attachment Manager Link

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's
 office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
 Single Audit Act A-133

Qualifications of Auditing Firm

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

PART A - FINDINGS

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.

	 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]
	 One or more custodians of funds falled to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]
	 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] 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.] Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	One or more short-term foans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
	 One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
	 Corporate Personal Property Replacement Tax monles were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
\Box	 One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization. One or more interfund loans were outstanding beyond the term provided by statute.
	 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization. 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
	bands 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.
ARI	C - OTHER ISSUES
	18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	 Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings). Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
X	21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/95 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.
1	

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: 12/30/2011

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

3500 3500 Account Name 200 3500 3500 3500 3500 3500 3500 3500	3100	3105 Total
Intergovernmental Accounts Receivable (150)		
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) 679018 62656 136352	97138	323934 1299098
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		atikije jest propinci
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) 679018 62656 136352	97138	323934 1299098
Total		1299098

^{*} 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 audiling 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:
Miller, Cooper & Co., Ltd.
Name of Audit Firm (print)
The undersigned affirms that this audit was conducted by a positive and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

		Α	ВС	D	E	F	G	H	П	J	К	L	М
1	Ī					FINANCI	ALP	ROFILE INFORMATIO	<u> </u>				•
2	1												
3	Re	gulre	ed to be	completed for Scho	ol Dis	tricts only.							
5	Α.	•	Tax Ra	tes (Enter the tax rate	o.: ex: ,0)150 for \$1.50)							
7				Tax Year <u>2010</u>		Equalized	i Asse	essed Valuation (EAV):	í	2,063,398,732			
9				Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash	
10	1	Rate	2(s):	0.022436	5 +	0,001456	j +	0,000397	=	0.024290		0.00000	0
11 12	4												
13		1	Results	of Operations *									
15	1			Receipts/Revenues	3	Disbursements/		Excess/ (Deficiency)		Fund Balance			
16				59,320,321	7 :	Expenditures 57,010,194		2,310,127		63,203,878	į		
17	1		* The		 e sum			lines 8, 17, 20, and 65 for			: ns & M	laintenance,	
18 19			Tran	sportation and Working	g Cash	ı Funds.							
20		:	Short-T	erm Debt **									
21				CPPRT Notes	,	TAWs		TANs		TO/EMP. Orders		GSA Certificates	
22	4			0	. +	0	. +	0 ;	+	0	+ :	0	+
23 24	4			Other		Total							
25	┨		** The	riumbers shown are th	e sum	Of entries on page 25							
26													
27 28	Ь.	ı	Long-T	erm Debt									
29]		_	e applicable box for lo	ng-tem	n debt allowance by t	уре о	f district.					
30 31	-	Г	x a	6.9% for elementary	and h	lah sahani districts		142,374,513	1				
32	1	ŀ		13.8% for unit district		igi) scriour districts,		142,014,010					
33	1	-											
34]	١	Long-Te	erm Debt Outstandin	g:								
35	-		_	1 T D-b//D-		l multid							
36 37	┨		C.	Long-Term Debt (Pr Outstanding:			Acc 51						
38	1			Guidianungii		***************************************	91	1. (0,420,20)					
39]												
	E.			I Impact on Financi									
41	┨			icie, checx any of the li seels as needed explai		- •	eam	aterial Impact on the entit	ty s i	inanciai position dunnį	g lulure	reporing perious.	
43]			,	-								
44	-			ending Litigation									
45 46		1		Material Decrease in E/ Material Increase/Decre		Carallmont							
47	┨		e promote sign	Adverse Arbitration Rul		Cinamiant							
48	1	ì		assage of Referendun									
49]	1	1	axes Filed Under Prot	est								
50]	1	- manual S	· ·			oerty 1	Fax Appeal Board (PTAB)	l)				
51	4	į,		Other Ongoing Concert	ns (De	scribe & Itemize)							
52 53	-		Commer	ule:									
54		Ţ,		1104				#					4
55													1
56													1
57	-	A. Parent											
58	7	å,				and the contract of the second		and the second s				*** ***********************************	
60	┥												
1 n													

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		#	STIMATED FINAL	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following week site for reference to the Engageral Bootlin)	MMARY					
			MMM.	www.isbe.net/sfms/p/profile.htm						
	District Name: Arlington Heights District Code: 05-016-0250-02 County Name: Cook	Arlington Heights School District 25 05-016-0250-02 Cook								
~	1. Fund Balance to Revenue Ratio:				Total		Ratio	Score	4	
	Total Sum of Pland Balance (PB, Cells C80, D80, F80 & I80) Total Sum of Direct Bovernee (D7, Cell C8, D8, E8, E8)	DBO, FBO & IBO) DB EB & IB)	Funds 10, 20, 40, 70 + (Funds 10, 20, 40, 70 + (50 & 80 if negative)	63,203,878.00	8 8	1.065	Weight	0.35	
	Texts: Operating Debt Pledged of Other Funds (PB, Cell C53 thru D73) Freduin C56 D56 C60 Off C54 and D54)	od, 1 d. od. unds (P8, Cell C53 thru D73) D64)	Minus Funds 10 & 20, 30, 30	20		0.00		• aine	1.40	
ď					Total		Ratio	Score	ঘ	
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	:17, D17, F17, I17)	Funds 10, 20 & 40		57,010,194.00	00	0.961	Adjustment	0	
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18) Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	D8, F8, & 18) unds (P8, Cell C53 thru D73)	Funds 10, 20, 40 & 70, Minus Funds 10 & 20	70, 20	59,320,321.00 0.00	1.00		Weight	0.35	
	(Exctuding C56, D56, C60, D60 C64 and D64) Possible Adjustment:	J64)					0	Value	1.40	
က	. Days Cash on Hand:				Total		Days	Score	4	
	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 &15)	24, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10, 20 40 & 70	7.0	70,222,146,00		443.42	Weight	0.10	
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	:17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	vided by 360	158,361.65	35		Value	0.40	
4	4. Percent of Short-Term Borrowing Maximum Remaining:	aximum Remaining:			Total		Percent	Score	4	
	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	ell F6-7 & F11)	Funds 10, 20 & 40		ö		100.00	Weight	0.10	
	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	l J7 and J10}	(.85 × EAV) × Sum	(.85 x EAV) x Sum of Combined Tax Rates	42,601,961.92	32		Value	0.40	
Ŋ	5. Percent of Long-Term Debt Margin Remaining:	temaining:			Total	Pa	Percent	Score	4	
	Long-Term Debt Outstanding (P3, Cell H37)				15,426,297.00		89.16	Weight	0.10	
	Total Long-Term Debt Allowed (P3, Cell H31)	(142,374,512.51	1.0		Value	0.40	
							Total Pro	Total Profile Score:	4.00	*
					Estimated 20	112 Financial	Profile D	Estimated 2012 Financial Profile Designation: RECOGNITION	ECOGNITION	
				*	Total Profile Score may chance based on data provided on the Financial Profile	av channe hased	on data nm	ided on the Financ	iai Pimfile	
					Information, page 3 and by the timing of mandated categorical payments. Final score will be	nd by the timing o	f mandated	categorical paymer	its. Final score will	
- 1					calculated by ISBE.					

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LABILITIES ARISING FROM CASH TRANSACTONS STATEMENT OF POSITION AS OF JUNE 39, 2011

H	A	m	U	۵	ш	L	_o	Ι.	_	-,	¥
L		1000 1 100	(10)	(20)	(0.5)	(40)	(50) Wanicinal	(09)	(70)	(09)	(06)
	ASSETS	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Rettrement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<u> </u>	CURRENT ASSETS (100)									A CONTRACTOR OF THE PARTY OF TH	and the second of the second s
1	Cash (Accounts 111 through 115)		48,780,175	11,235,056	2,249,085	1,759,089	1,589,993	0	8,447,826	48,985	259,675
ın	hvestments	120	0	0	•	0	0	•	0	0	
<u>_</u>	Taxes Receivable	130	22,035,239	1,422,447	2,603,564	387,852	813,805	C	0	108,442	102,580
_	Interfund Receivables	140	0	•	0	0	0	•	0	0	
8	Intergovernmental Accounts Receivable	윤	1,842,467	0	0	199,008	0	0	0	0	T
6	Other Receivables	160	79,405	146,727	9,331	3,295	3,326	0	10,651	86	707
\s	Inventory	170		0	0	0	O	0	0	0	0
=	Prepaid leans	180	135,418	39,646	0	0	0	0	0	0	
12	Assets (Describe & Ilomize)	ļ	0	0	a	0	270	0	0	0	9
13	Total Current Assets		72,872,704	12,843,876	4,861,950	2,349,244	2,407,394	0	8,458,477	157,525	362,962
14	CAPITAL ASSETS (200)										
	Works of Art & Historical Treasures	210	The second section of the sect	The second secon							
	Land	220									
17 B	Building & Building Improvements	230									
1B	Site improvements & Infrastructure	240									
19	Capitalized Equipment	520									
2	Construction in Progress	260									
21.7	Amount Available in Debt Service Funds	340									
	Amount to be Provided for Payment on Long-Term Debt	95									
23	Total Capital Assets	- Constitution of the Cons									
24 C	CURRENT LIABILITIES (400)	\$ \$									
52	Interfund Payables	410	0	0	0	0	0	0		O	3
28	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	
27	Other Payables	430	715,794	1,880,760	6,045	259,946	(3,447)	0	0	P	0
28	Contracts Payable	440	0	Đ	0	0	0	0	c	0	0
29	Loans Payablo	460	0	0	0	0	0	0	O	0	0
30	Salaries & Benefits Payabla	470	5,997,992	0	0	٥	0	0	D	0	0
3	Payroll Deductions & Withholdings	480	27,335	o	0	0	0	C	0	0	
32	Deferred Revenues & Other Current Liabilliles	490	22,655,234	1,401,281	2,554,809	382,081	801,696	798,7E	0	106,828	101,054
33	Due to Activity Fund Organizations	493		0	0	•	0	•	0	0	
34	Total Current Liabilities		29,395,355	3,282,041	2,570,854	642,027	798,249	37,897	0	106,828	101,054
35	LONG-TERM LIABILITIES (500)	Property and the								A decrease of the control of the con	to the American conference of the second
36	Long-Term Debt Payablo (General Obligation, Revenue, Other)	511									
37	Fotal Long-Term Liabilities		The second secon	The state of the s			management or contract of the College, Carlotte	A TANA CANA CANA CANA CANA CANA CANA CAN		Switz recognition or reservengen	and the second second second second second
38	Reserved Fund Balance	714	D	9,561,835	2,291,126	1,707,217	1,609,145	0	8,458,477	50,697	***************************************
65	Unreserved Fund Balance	82 730	43,476,349	0	0	0	0	(37,897)	D	0	251,908
8	Investment in General Fixed Assets		A STATE OF THE STA								
ŀ	Till the title and December	***	72 R72 7hd	12 843 878	A 861 980	7 349 244	202 207 3		H 45P 477	157,525	767 967

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

A.	8	7	Σ	Z
			Accoun	Account Groups
ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
3 CURRENT ASSETS (100)				
4 Cash (Accounts 111 through 115) 1		254,804		
5 investments	四	0		
5 Taxes Receivable	130			
7 Interfund Receivables	140			
B Intergovernmental Accounts Receivable	136			
9 Other Receivables	160	0		
10 Inventory	170	0		
1 Prepaid Items	1	0		
2 Other Current Assets (Describe & Hemize)	190	0		
3 Total Current Assets		254,804		
14 CAPITAL ASSETS (200)				
5 Works of Art & Historical Treasures	210		0	
6 Land	220		1,205,562	
7 Building & Building Improvements	昂		103,471,039	
8 Sile improvements & Infrastructure	240		0	
ig Capitalizad Equipment	82		9,656,060	
20 Construction in Progress	560		10,203,213	
7 Amount Available in Debt Service Funds	묽			2,291,126
2 Amount to be Provided for Payment on Long-Term Debt	320			13,135,171
(3 Total Capital Assets			124,535,874	15,426,297
CURRENT LIABILITIES (400)				
15 Interfund Payables	410			
26 Intergovernmental Accounts Payable	420			
27 Other Payables	430			
28 Contracts Payable	440			
29 Loans Payable	460			
30 Salaries & Benefits Payable	470			
31 Payroll Deductions & Withholdings	460			
32 Deferred Revenues & Other Current Liabilities	8			
33 Due to Activity Fund Organizations	493	254,804		
34 Total Current Liabilities	The state of the s	254,804		
35 CONG-TERM LIABILITIES (500)	-			
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			15,426,297
37 Total Long-Term Liabilities				15,426,297
38 Reserved Fund Batance	714	٥		
39 Unreserved Fund Balance	730	0		
40 knvestment in General Fixed Assels				
41 Total Liabilities and Fund Balance		254,804	124,535,874	15,426,297

Page 7

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER

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Committee Comm	Community Services Communi	111 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(30) Debt Services Tr 5,205,101 5,205,101 5,205,101 5,654,635 5,654,635 6,654,635 (449,534)	201 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Municipal Brannerly Social Socurity 1,747,639 1,747,639 1,747,639 10,377 12,789 00,377 12,789 00,177 1612,005		(70) Working Cash 28,429 28,429 28,429 28,429	(80) Tort 213,646 2213,646 2213,646 2210,000 2210,000 2210,000 3,646
Comment Comm	Constitution Cons	Administration Operation	11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Municipal Security Security 1,747,639 0,1,747,639 10,0,377 12,789 00,1,612,005 1,612,005 1,612,005		Working	Tort Tort 213,646 213,646 210,000 210,000 210,000
Particular Par	Receipt Sources Federation Act Educational Maint	Open Maint M	17 0 0 1 1 1 0 0 1 1 1 1 1 1 1 1 1 1 1 1		Socurity 1,747,639 1,747,639 1,747,639 1,747,639 10,0377 12,799 1,612,005 1,612,005		Working	Tort 213,646
Community Services (1974)	Packer 1900 44,879,511 6 1900 19		5,205,101 0 0 5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 (449,534)	0 385,678 3,563 1,197,201 1,197,201 1,502,925 1,502,925 1,502,925 1,502,925	1,747,639 0 0 1,747,639 100,377 12,789 0 1,612,005 1,612,005			213.646 213.646 210.000 210.000 210.000 3.646
The All Protections The State The St	Cocal Sources		5,205,101 5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 5,654,635 (449,534)	0 0 385, 678 3,563 1,197, 201 1,197, 201 1,502, 925 0 0 0 0 0 1,502, 925 1,50	1,747,639 0 0 0 1,747,639 1,747,639 900,377 12,789 0 0 0 0 1,612,005 1,612,005			213,646 213,648 210,000 210,000 3,648
Part	Filow-Through Receipts/Revenues from One District to		5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 5,654,635 (449,534)	3,563 3,563 1,197,201 1,197,201 1,502,925 0 0 0 1,502,925 1,502,925 1,502,925	0 0 0 1,747,639 1,747,639 900,377 12,789 0 0 1,612,005 1,612,005			213,646 213,646 210,000 210,000 3,646
State Sections for the Verbild Carlot State Stat	State Sources 2,727,886 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,893,826 4,834,736		5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 (449,534)	385,678 3,563 1,197,201 1,197,201 1,502,925 1,502,925 1,502,925 1,502,925 1,502,925	0 1,747,639 1,747,639 698,839 900,377 12,789 0 0 0 1,612,005 135,634			213.646 213.646 210,000 210,000 3,646
Color District Recognition contents Color District Recognition Color Distr	Federal Sources		5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 6,449,534)	3,563 1,197,201 1,197,201 1,502,925 0 0 0 1,502,925 1,502,925 1,502,925	1,747,639 1,747,639 10,377 12,789 00,377 12,789 0 1,612,005 1,612,005			213,648 213,648 210,000 210,000 3,646
Color Dieter Representative Section 1,177,558 1,	Total Direct Receipts/Rovenues 52,501,217 64		5,205,101 5,205,101 5,654,635 5,654,635 5,654,635 (449,534)	1,197,201 1,197,201 1,502,925 0 0 0,00 1,502,925 1,502,925 (305,724)	1,747,639 1,747,639 698,839 90,377 12,789 0 0 1,612,005 1,612,005			213.646 210,000 210,000 210,000 3,646
Transite to Chair Source Chair S	Receipts/Revenues for 'On Behall' Payments 2998 7,934,736		5,205,101 5,654,635 5,654,635 0 0 5,664,635 (449,534)	1,197,201 1,502,925 0 0 0,1,502,925 1,502,925 1,502,926	1,747,639 698,839 900,377 12,789 0 0 1,612,005 14,612,005			213.646 210,000 210,000 3,646
State of the control freed in Case	Iotal receiptskravantes		5,654,835 5,654,835 5,654,835 (449,534)	1,502,925 0 0 0 1,502,925 1,502,925 (305,724)	12.737 12.737 12.737 12.737 16.12.005 1,612.005 135,634			210,000 210,000 210,000 3,646
Support Services 1000 211,197,280 1,502,025	Disbursements/Expenditures 1000 31,197,260 Instruction 1000 31,197,260 Instruction 2000 16,989,798 Expenditures 2000 1,455,516 2000 1,455,516 2000 231,355 2000 231,355 2000 231,355 2000 231,355 2000 231,355 2000 231,355 2000 231,355 2000 231,355 2000 2000 231,355 2000		5,654,835 5,654,835 5,654,835 5,654,835 (449,534)	1,502,925 0 0 0 1,502,925 1,502,925 (305,724)	698,839 909,737 12,737 0 0 1,612,005 1,612,005			210,000 210,000 210,000 31,646
Support Services 2000 21,197,281 21,592,292 21,	Instruction 1000 31,197,260 1000 31,197,260 1000 1900 31,197,260 1000 190		5,654,635 5,654,635 5,654,835 5,654,835 (449,534)	1,502,925 0 0 0 1,502,925 1,502,925 (305,724)	000,337 12,789 001,612,005 1,612,005 1,612,005			210,000 2110,000 210,000 3,646
Section Community Services	Support Services 2000 10,898,798 Community Services Community Services 3000 231,355 231,355 Payments to Other Districts & Governmental Units 6000 1,455,516 0 Debt Service 5000 1,455,516 0 0 Total Direct Disbursements/Expenditures 49,782,929 6 0 Disbursements/Expenditures 57,717,665 6 6 Excess of Direct Receipts/Revenues Over (Under) Direct 57,717,665 6 Disbursements/Expenditures 2,718,286 6 OTHER SOURCES/USES OF FUNDS 2,718,286 OTHER SOURCES OF FUNDS 2,718,286 PERMANENT TRANSFER FROM VARIOUS FUNDS 7110 0		5,654,635 5,654,835 5,654,835 5,654,835 (449,534)	1,502,925 0 0 0 1,502,925 (305,724)	12.789 0 0 0 0 1,612,005 1,612,005			210,000 210,000 210,000 3,646
Payments to District & Consemental Units	Community Services		5,654,635 5,654,635 0 5,654,835 (449,534)	0 0 1,502,925 1,502,925 (305,724)	1,612,005 1,612,005 1,612,005			210,000 210,000 210,000 3,646
Character Char	Debt Service 100 1	"	5,654,635 5,654,635 0 5,654,633 (449,534)	1,502,925 1,502,925 (305,724)	1,612,005 0 1,612,005 135,634			210,000 210,000 3,646
Total Direct DisbursementalExpanditures April 2009 S,724,340 S,654,635 1,617,005 April 2009 Apr	Total Direct Disbursements/Expanditures 2,782,929 Colaboration		5,654,635 0 5,654,635 (449,534)	1,502,925 0 1,502,925 (305,724)	1,612,005 0 1,612,005 135,634			210,000 210,000 3,646
Dictabrosemental/Expandibures Paragraphy	Disbursements/Expenditures for "On Behalf" Payments" 4160 7,934,736 Total Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 OTHER SOURCES/USES OF FUNDS OTHER SOURCES/USES OF FUNDS OTHER SOURCES/USES OF FUNDS Ahnistment of the Workin Cash Fund		5,654,635 (449,534)	0 1,502,925 (305,724)	1,612,005 135,634			210,000 3,646
Total DisturcamentalExponsible and Disturca	Total Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures OTHER SOURCES/USES OF FUNDS OTHER SOURCES/USES OF FUNDS OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS Abnistranel of the Workin Cash Fund		5,654,635	1,502,925	1,612,005 135,634			210,000 3,646
Excess of Oricet Record Records Over Unider) Direct 2 778 286 (130,866) (1408,534) (305,724) 155,634 The Record Record Records of Contract Records and Records Source Source Source Source Source For Ministry Contract Records (1700) 1710	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures OTHER SOURCES/USES OF FUNDS OTHER SOURCES/USES OF FUNDS OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS Abnithment of the Workin Cash Fund		(449,534)	(305,724)	135,634			3.646
DisbursamentalExponditures 2 2.778.286 (130.666) (448.524) 135.654	Disbursements/Expenditures 3 OTHER SOURCES/USES OF FUNDS OTHER SOURCES OF FUNDS (7000) PERNANENT TRANSFER FROM VARIOUS FUNDS Abnitshment of the Workin Cash Fund		(449,534)	(305,724)	135,634	(12,868)		3.646
Christs SOUNCESUSES OF PUNDS 7110 0 <t< th=""><th>OTHER SOURCESUISES OF FUNDS OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS Abnitsbroad of the Workin Cash Fund</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>	OTHER SOURCESUISES OF FUNDS OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS Abnitsbroad of the Workin Cash Fund							
PERMANELLY TRANSPER TOWN WINDOIS FUNDS PERMANELLY TRANSPER TRANSP	OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS Abrithment of the Working Cash Fund	0						
Prince Source of Fund Prince Standard Prin	PERMANENT TRANSFER FROM VARIOUS FUNDS Anniethment of the Working Casts Find	0						
Abadement of the Working Cash Fund Transfer of the Working Cash Fund Transfer of Working Cash Fund Interest Transfer of Working Cash Fund Interest Transfer of Working Cash Fund Interest Proceeds Transfer of Robert Fund Transfer of Ecose Find Transfer of Ecose Transfer of Ecose Transfer of Ecose Transfer of Ecose Tran	Abnishment of the Working Cash Fund	0						
Abalement of the Working Cash Fund 7110 710 70 0 0 0 0 0 0 0 0		management of a fact was an an analysis and a second of the second of th						
Transfer of National Cash Fund inferest 7120 30,722 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 TATA	,	0	Commission of the second contract of the seco		0		0
Transfer of Indiesed	Abatement of the working Cast Fund			0 0	0	0		0
Transite of Integral	Tenreta America Parish	Color of a section of a section as a section where a section of a sect	AND A STANK	0		TO THE OWNER WITHOUT THE PROPERTY OF THE PROPE		
Transfer of India Revention & Salety Tax and Interest Proceeds 7150 0 0 0	realister Attacks and the second seco			0	0	0	0	0
Transfer to Case Fire Prevention & Safety Tax and Interest Proceeds 710	Transfer of Interest	American of the professional and the second of the second			and the first own or metable of the new formal Marketines and	And the second s	To be a fact to combination among from 19th cold with better better and an experience	Advantage of the same of the s
to Debt Service Fund Transfer to Excess Fire Prevention & Safety Band and Interest Proceeds Transfer to Excess Fire Prevention & Safety Band and Interest Proceeds Transfer to Debt Service Fund SALE CORPORATIONS Principal on Bonds Sold Principal on Bonds Sold Principal on Bonds Sold Accruded Interest on Bonds Sold Accruded Interest on Bonds Sold Transfer to Debt Service to Pay Principal on Capital Leases Transfer to Debt Service to Pay Principal on Capital Leases Transfer to Debt Service to Pay Principal on Capital Leases Transfer to Debt Service to Pay Interest on Capital Leases Transfer to Debt Service Included Service Pund to Pay Interest on Capital Leases Transfer to Debt Service Pund to Pay Interest on Capital Leases Transfer to Debt Service Pund to Pay Interest on Capital Leases Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Revenue Bonds Transfer to Debt Service Pund to Pay Interest on Reven	Transfer from Capital Project Fund to Ook Puino Transfer of Evoss, Eiro Preventinn & Safaty Tax and Intensis Proceeds 7160							
Transfer to Debt Service Purple Sold	to Date Consider County							
SALE OF BONDS (7200)	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170		The second secon					
SALE OF BONDS (720)	to Debt Service Fund 4		0					
Principal on Bonds Sold Permittin on Bonds Sold Premittin on Bonds Sold Premittin on Bonds Sold Premittin on Bonds Sold Accredit Interest on Bonds Sold Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Pay Interest on Capital Leases Transfer to Debt Service to Pay Interest on Revenue Bonds Transfer to Debt Service to Pay Interest on Revenue Bonds Transfer to Debt Service to Pay Interest on Revenue Bonds Transfer to Debt Service Transfer Transfer to Debt Service Transfer Transfer To Debt Service Transfer Transfer Transfer To Debt Service Transfer Transfer To Debt Service Transfer Transfer To Debt Service Transfer Transfer Transfer Transfer To Various Contract Transfer Transfer To Various Contract Transfer To Various Contract Transfer To Various Contract Transfer Transfe	SALE OF BONDS (7200)	and the second s	A Company of the Control of the Cont	Andrew Co. all and a second contract of the second		Commence of the second	***************************************	
Tremster to Debt Service to Dept Service to Dept Service to Debt Service to Debt Service to Dept Service to Debt Service to Debt Service to Dept Service to Debt Service to Dept Service to Debt Service to	Principal on Bonds Sold		5 6	D C				9 6
Sale or Compensation for Fixed Assets 5 7300 0	Fremum on bonds sold Arrange Interest in Bonds Sold		0	0		0	0	
Transfer to Debt Service to Pay Principal on Capital Leases 7400 0 Transfer to Debt Service to Pay Principal on Revenue Bonds 7500 0 0 Transfer to Debt Service to Pay Interest on Capital Leases 7700 0 0 0 Transfer to Debt Service to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0 0 0 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0	Colored Anti-Commentation for Electric Acres 15	A CONTRACTOR AND A CONT	0	0	0	0		J
Transfer to Debt Service to Pay Interest on Capital Leases 7500 0 Transfer to Debt Service to Pay Principal on Revenue Bonds 7600 0 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0 0 0 Transfer to Capital Projects Fund 7800 0 0 0 0 ISBE Loan Proceeds 0 in Capital Projects Fund 7990 0 0 0 0 Oiher Sources Not Classified Elsewhere 7990 0 0 0 0 0 Total Other Sources of Funds 68,294 0 0 0 0 0 OTHER USES OF FUNDS (8000) PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment of the Working Cash Fund 8110 0 0 0 0	Sale or Compensation for Tixer Assets Transfer to Debt Service to Pay Principal on Capital Leases 7400		•					
Transfer to Debt Service to Pay Principal on Revenue Bonds 7600 0 0 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0 <td< th=""><th>Transfer to Debt Service to Pay Interest on Capital Leases</th><th></th><th>0</th><th></th><th></th><th></th><th></th><th></th></td<>	Transfer to Debt Service to Pay Interest on Capital Leases		0					
Transfer to Debt Service Fund 7700 7700 0	Transfer to Debt Service to Pay Principal on Revenue Bonds		0					
Transfer to Capital Projects Fund 7800 0 0 0 0 ISBE Loan Proceeds 7900 0 0 0 0 0 Other Sources Not Classified Elsewhere 7990 0 0 0 0 0 Total Other Sources of Funds 88,294 0 0 0 0 0 OTHER USES OF FUNDS (8000) PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) 8110 8110 8110	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		0					
ISBE toan Proceeds Colher Sources Not Classified Elsewhere 7990 0 0 0 0 0 0 Cotal Other Sources of Funds 7990 88 284 0 0 0 0 0 0 0 Cotal Other Sources of Funds 7990 7990 88 284 0 0 0 0 0 0 Cotal Other USES OF FUNDS (8000) PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) 8110 Abolishment of Abatement of the Working Cash Fund 8110 8110 8110	Transfer to Capital Projects Fund	The second section of the sect	A COMMAND COMM			0		
Other Sources Not Classified Elsewhere 7990 0	ISBE Loan Proceeds		0	0	0	0		
Total Other Sources of Funds OTHER USES OF FUNDS (8000) PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment or Abatement of the Working Cash Fund 88.294 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Olher Sources Not Classified Elsewhere		0	0	0	0 1	0.0	0 0
OTHER USES OF FUNDS (8000) PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment or Abatement of the Working Cash Fund	Total Other Sources of Funds				1	•	. n)
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment or Abatement of the Working Cash Fund	<u>o</u> :							
Abolishment or Abatement of the Working Cash Fund	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)							
	Abolishment or Abatement of the Working Cash Fund						30.723	
48 Transfer of Working Cash Fund Interest 8120	Transfer of Working Cash Fund Interest						221,00	

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

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-			(10)	(20)	(30)	(40)	(50)	(09)	(10)	(80)
^	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement Social Security	Capital Projects	Working Cash	Tort
49		8130	0	c		o				
20		8140	0	44,482	13,090	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
Ę	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to	8160								
70	O&M Fund Transfer of Parage Fire Prevention & Safety Bood and Interest Proceeds									
53	to Debt Service Fund	8170		The state of the s				The state of the s		
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0		
22	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420						100000000000000000000000000000000000000		
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	**************************************							
22	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440						ar Time or a		
28	Taxes Pledged to Pay Interest on Capital Leases	9510	0	0				0		
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520						The second of th		
09	Other Revenues Pledged to Pay Interest on Capital Leases	8530						A CONTRACTOR OF THE CONTRACTOR		
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0						
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0						
29	Grants/Reimbursements Pledged to Pay Inferest on Revenue Bonds	8720		200						
98	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
2	Taxes Transferred to Pay for Capital Projects	9810		0						
7.1	Grants/Reimbursements Piedged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	9840						dentity of the second s		
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0			0	0	0		
75	Other Uses Not Classified Elsewhere	990	0	0	0	0	0		0	D
76	Total Other Uses of Funds		0	44,482	13,090	0	0	0	30,722	0
11	Total Other Sources/Uses of Funds		88,294	(44,482)	(13,090)	0	0	0	(30,722)	0
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)			i i	1700 0007	Appr appr	125 527	12 086	(EDC 6)	2 5/5
78	Expenditures/dispulsements and Diner Uses of Fully		2,805,582	(175,348)	(405,024)	(#7)'GNE)	+20,651	(000,21)		
79	Fund Balances - July 1, 2010		40,669,767	9,737,183	2,753,750	2,012,941	1,473,511	(25,029)	8,460,770	47,051
£	Other Changes in Fund Balances - Increases (Decreases)			k. s						
9	Fund Balances - June 30, 2011		43,476,349	9,561,835	2,291,126	1,707,217	1,609,145	(37,897)	8,458,477	50,697

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

Printed: 1/3/2012 AFR2011.xls

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

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$\overline{}$			(06)
	Description	Acct	Fire Prevention & Safety
~!	The second secon	04.30	
2 2	I ransier Among Funds	3	
딦	Transfer of interest	8140	
21	Transfer from Capital Project Fund to O&M Fund	8150	A Committee of the Comm
22	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	B160	0
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Septine Find	8170	0
27.	Taxes Pledoed to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
22	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
<u> </u>	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
88	Taxes Pledged to Pay Interest on Capital Leases	8510	
65	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
99	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
91	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	9610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
98	Taxes Pledged to Pay Interest on Revanue Bonds	8710	
120	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
88	Other Revenues Pledged to Pay Interest on Revenue Bonds	B730	
69	Fund Balance Transfers Pledged to Pay interest on Revenue Bonds	8740	
2	Taxes Transferred to Pay for Capital Projects	8810	
11	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
23	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	A CONTRACTOR OF THE PARTY OF TH
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	0668	0
92	Total Other Uses of Funds	100000000000000000000000000000000000000	
<u>-</u>	Total Other Sources/Uses of Funds		0
[Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		
78	Expenditures/Disbursements and Other Uses of Funds	- 1	203,603
79	Fund Balances - July 1, 2010	i	58,305
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
1	The second design of the secon		100

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

	V	<u> </u>	C	c	ш	u	ď	J			
-			5	120	(30)	(40)) <u>(</u>	(60)	107)	(80)	(08)
-) :		<u> </u>	Municipal		;	(22)	
2	Description	Acci	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
r.	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									-	
\top	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1									
ιΩ	Designated Purposes Levies (1110-1120)		42,325,967	3,212,864	5,185,579	699,456	854,393	0	0	213,640	202,305
Θ	Leasing Purposes Lew ⁸	1130	0	0							
- 6	Special Education Purposes Lew	1140	229,131	0		0	0	0			
0	File-Wilderte Dry Purposes Lewes Area Vocational Construction Purposes Lewe	119			0		nn h too				
,	Summer School Purpases Levy	1173	0								
Ξ	Other Tax Leves (Describe & Ilenize)	1190	0	0	0	0	0	100000000000000000000000000000000000000	D	0	
12	Total Ad Valorem Taxes Levled By District		42,555,098	3,212,864	5,185,579	699,456	1,719,386	0	0	213,640	202,305
13			A STATE OF THE STA	demonstration or an advantage or a force or a series	The second secon	and the second s	THE PERSON AND AND A PART OF THE PERSON AS A PART OF T	A CAMPANET CAMPANET PROPERTY OF THE PARTY AND THE PARTY AN		And and an and a fact of the fact of the front fact and	
14	Mobile Home Privilege Tax	1210	0	6,435	0	0	0	0	0	0	0
15	Payments from Local Housing Authorlies	1220	0	0	0	0	0		0	0	
16	Согрогаte Personal Property Replacement Taxes	1230	0	989,510	0	0	20,000		0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
9	Total Payments in Lieu of Taxes		0	995,945		0	20,000	0	0		
19	NOTION NAME OF THE PARTY OF THE	A CONTRACTOR STATE OF THE PARTY									
20	Regular - Tution from Pupils or Parents (in State)	1311	0								
21	Regular - Tultion from Other Districts (In State)	1312	0								
22	Regular - Tulion from Other Sources (in State)	1313	0								
23	Regular - Tution from Other Sources (Out of State)	1314	0								
7	Summer Sch - Tuttion from Pupis or Parents (in State)	1321	114,565					god brown			
G F	Summer Sqn - 1 ution (roth Caller Delinds (iii State)	1300									
9 5	Summer Sch Lutton from Other Sources (in State)	1324	0								
1 6	OTE - Thion from Owils or Breat (In Claid)	1331									
9 2	CTE - Tution from Other Districts (In State)	1332	0								
3 6	CTE - Tulion from Other Sources (In State)	1333	0								
7	CTE - Tuilon from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuiton from Pupils or Parents (In State)	1341	109,317								
33	Special Ed - Tutton from Other Districts (In State)	1342	0								
34	Special Ed - Tutton from Other Sources (In State)	1343	0								
32	Special Ed - Tution from Other Sources (Out of State)	1344	0								
36	Adult - Tution from Pupils or Parents (in State)	1351	0								-
37	Adult - Tutton from Other Districts (In State)	1352	0								-
88	Adult - Tultion from Other Sources (In State)	1353	0								
33	Adult - Tuiton from Other Sources (Out of State)	1354	0								
_			700'077								
4 6	TRANSPORTATION FEES	1411				RCF 7.F					
7 6	Regular - Hatiat Fees Hell Fulls of Falsita in July 1980 See Programmer Conference Confe	1413									
3 5	Regular - Halley 1 Ges Hall Aviet of Market I Market Marke	. 4									
45	Regular - Trans Fees from Co-ourigina Adivites (In State)	1415				59,501					
46	Regular Transo Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp, Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
22	Summer Sch • Transp. Fees from Other Sources (Out of State)	1424				0					
딦	CTE - Transp Fees from Pupils or Parents (In State)	1431				0.3					
22	CTE - Transp Fees from Other Dsincts (in State)	1432				D . 0					
2	CTE - Transp Fees from Other Sources (in State)	1433				⊋				:	

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Content Cont	Municipal Retirement Social Security		
Committee Comm	Retirement Social Security	(0.1)	1
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Second Ed. Transp - Seco			: ···
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Special Est Timer Free from Date Scarce (Local State) 14.43 14.43 14.43 14.44 14.43 14.44 14.4			
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Trail Protein Charles 150 163,240 164,622 165,220 165,	0		
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District on to testiments 1510 165,349 151,202 5,259 6,999 0 0 0 0 0 0 0 0 0			
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State to Pught - Linch Table 244 State to Pught - Enerlied Table 244		**************************************	
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Sales to Page Laborates 1812 316 Sales to Page Laborates 1812 225,167 Sales to Page - Other (Decribe & lientze) 1814 225,167 Sales to Page - Other (Decribe & lientze) 180 0 Other Food Savice (Decribe & lientze) 1711 0 Other Food Savice (Decribe & lientze) 1711 0 Admissions - Albeit 1720 180 0 Admissions - Albeit 1720 1720 1720 1720 Admissions - Albeit 1720 <th></th> <th></th> <th></th>			
Sales to Pupie - A le Carene Sibility 225,167 9 Sales to Pupie - A le Carene 1614 225,167 10,066 9 Sales to Pupie - Cher (Dearche & Herize) 1620 10,066 10,066 10,066 Sales to Adult 170 00 0 0 0 0 Total Flood Sarvice 171 0 0 0 0 Admissions - Albisic 177 0 0 0 0 Admissions - Albisic 177 0 0 0 0 Admissions - Albisic 177 0 0 0 0 Other Obstract Sales 177 0 0 0 0 Dota Contract Street 177 0 0 0 0 Other Obstract Street 187 1 0 0 0 Other District/School Activity Revenue (Describe & Herize) 187 1 0 0 0 Total District/School Activity Revenue (Describe & Herize) 181 1 0 0 0 0 Renals - Charles (Microsing Education Teachcodes 181 1 0 0 0			
States to Puper. States to Authority Microme Admissiona - Colher (Dearche & Hentze) Total District/School Activity Microme Text Book Store Stales Store Stales Onter District/School Activity Microme Text Book Store Stales Onter District/School Activity Microme Text Book Store Stales Onter District/School Activity Microme Text Book Nativity Mi			
Cline Foot Service (Bescribe & Huntze) 1690 412.791 Cline Foot Service (Bescribe & Huntze) 150 0 Total Foot Service (Bescribe & Huntze) 1711 0 Admissions - Other (Describe & Huntze) 1770 0 Admissions - Other (Describe & Huntze) 1770 0 Admissions - Other (Describe & Huntze) 1770 0 Other District/School Activity Anoma 1770 0 Text root Instrict/School Activity Anoma 1770 0 Total District/School Activity Anoma 1770 0 Text root Instrict/School Activity Anoma 1871 288.713 Renuls - Replant Textbooks 1871 0 Renuls - Surmer School Textbooks 1872 0 Sales - Regular Textbooks 1870 0 Sales - Autre (Describe & Henzize) 1880 0 Sales - Reg			
Total Food Savies 1700 1			
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Admissions - Athelic Admissions - Athelic 1711 0			
Adminssions - Other (Describe & Hemzer) 1719 0			
Fees Book Store Sabs 1720 56,980 0 0 0 0 0 0 0 0 0			
Book Store Sales 1734			
Other District/School Activity Revenue (Describe & Itemize) 1790 0 <th></th> <th></th> <th></th>			
Total District/School Activity Accome 26,980 0			
Rentals - Regular Textbooks 1811 2288,713 Rentals - Regular Textbooks 1812 0 Rentals - Regular Textbooks 1812 0 Rentals - Adua/Continuing Education Textbooks 1819 0 Sales - Regular Textbooks 1822 0 Sales - Regular Textbooks 1822 0 Sales - Adua/Continuing Education Textbooks 1822 0 Sales - Regular Textbooks 1822 0 Sales - Adua/Continuing Education Textbooks 1822 0 Sales - Adua/Continuing Education Textbooks 1822 0 Sales - Adua/Continuing Education Textbooks 1822 0 Cales - Adua/Continuing Education Textbooks 1822 0 Cother (Describe & Henrize) 1890 11,304 907,620 Cother (Describe & Henrize) 1990 0 0 0 Contributions and Donalions from Private Sources 1990 0 0 0 Refund of Prior Years Expenditures 1990 0 0 0 0 Refund of Prior Years Expenditures 1			
Rentals - Regular Textbooks 1611 2288/713 Rentals - Summer School Textbooks 1812 0 Rentals - Adult/Confluring Education Textbooks 1813 0 Ranies - Adult/Confluring Education Textbooks 1822 0 Sales - Regular Textbooks 1822 0 Sales - Adult/Confluxing Education Textbooks 1823 0 Sales - Adult/Confluxing Education Textbooks 1823 0 Sales - Adult/Confluxing Education Textbook 1820 0 Gales - Adult/Confluxing Education Textbook Income 1820 0 Other (Describe & Herrize) 1890 300 Other (Describe & Herrize) 1890 0 Ocontrol (Describe & Herrize) 1890 0 Ocontrol (Describe & Herrize) 0 0 Control (Describe & Herrize) 1990 0 Ocontrol (Desc			
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Rentals - Church Collisting & Lemizer) 1819 0 0 0 Sales - Regular (Describe & Lemizer) 1821 0 0 0 0 Sales - Regular Textbooks 1822 0 0 0 0 Sales - Summer School Textbooks 1822 0 0 0 0 0 0 0 0 Sales - Adult/Confinuing Education Textbooks 1822 0 0 0 0 0 0 0 0 0			•
Sales - Regular Textbooks 1821 0 Sales - Summer School Textbooks 1822 0 Sales - Summer School Textbooks 1822 0 Sales - Summer School Textbooks 1822 0 Sales - Other (Describe & Iterize) 1822 0 OTHER REVENUE FROM LOCAL SOURCES 1910 11,304 907,620 Remiable 1922 0 0 0 0 Controllows and Donalizer From Private Sources 1922 0 0 0 0 Sends of the Private Postricis 1930 0 0 0 0 Refund of Priv Years Exemental Lives 1940 0 0 0 0 Refund of Priv Years Exemental Lives 1940 10,454 53,115 0 0			
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Sales - Adult/Confinuing Education Textbooks 1823 0 Sales - Other (Describe & Iterrize) 1829 0 Sales - Other (Describe & Iterrize) 1829 0 Other (Describe & Iterrize) 1840 289,013 Other (Describe & Iterrize) 1840 229,013 OTHER REVENUE FROM LOCAL SOURCES 1870 0 0 Remiabs 1870 0 0 0 Controutions and Donations from Private Sources 1870 0 0 0 Impact Peer Younk Johnston Positrics 1870 0 0 0 Refund of Priv Years Expenditures 1850 10,454 53,115 0 0			. :
Sales - Other (Describe & Iterrize) 1829 0 Other (Describe & Iterrize) 1880 300 Other (Describe & Iterrize) 1880 300 OTHER REVEWUE FROM LOCAL SOURCES 1910 11,304 907,620 Rentlas Conitabilities and Donalibra from Private Sources 1920 0 0 0 Conitabilities Sources should of Districts 1990 0 0 0 0 0 Refind of Priv Vears' Expenditures 1950 10,454 53,115 0 0 0			
Other (Describe & Iterrize) 1890 300 Total Textbook Income 289,013 6 OTHER REVENUE FROM LOCAL SOURCES 1910 11,304 907,620 0 Rentials Conit/bullons and Donalbris from Private Sources 1920 0 0 0 0 Conit/bullons and Donalbris from Municipal or County Governments 1920 0 0 0 0 Services from Municipal or County Governments 1940 0 0 0 0 Refined of Priv Vears' Expenditures 1950 10,454 53,115 0 0			
Total 1 extinook floance Total 1 extinook floance			
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Contractions and Donalisms from Private Sources 1920 0 0 0 0 0 0 0 0 0			
Impact Fees from Municipal or County Governments 1930 0 8,056 0 0 0 0 Services Provided Other Districts 1940 0 0 0 0 Refund of Prior Years' Expenditures 1950 10,454 53,115 0 0 0 285	The state of the s		0
Services Provided Other Districts 1940 0 0 0 0 265 Refund of Prov Years' Expenditures			• · · · · · · · · · · · · · · · · · · ·
Refind of Prior Years! Expenditures 1950 10,454 53,115 0 0 265	A more residence of the military of the		
Transfer and the state of the s			0
Payments of Surplus Monays from TIF Districts			
101 Unversion reasons and the second of the		0 0	0
Cricates information Continued Conti		0	

2 104 105 105 106			1077									
2 104 105 106			(AL)	(20)	(0c)	(40)	(20)	(09)	(0,7)	(80)	(06)	
100 101	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	rtion y
2 195	Payment from Other Districts	1991	0	0	0	0	Social Security	0				
106	Sale of Vocational Projects	1992	0			and the state of t						
2	Plane (A) has Well as a selection of the education of the second Assembly (A) and Assembly		25,571	0	0	and the second second	0				0	0
3	Other Local Revenues (Describe & Hemize)	1999	105,286	246,806	Ξ.	2,436	666	0			0	402
202	Total Other Revenue from ocal Sources Total Receipts/Revenues from ocal Sources	1000	152,615	1,215,597	(1)	- H	1,258		CV BC	0		402
-	IUES FROM											3
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)	200	A COLUMN TO THE PARTY OF THE PA			The A PERSONAL WAS ARRESTED AND THE ARREST OF THE ARREST O						
1	Flow-through Revenue from State Sources	2100	0	0		0	0					
112	Flow-through Revenue from Federal Sources	2200		0								
113	Olher Fbw-Through (Describe & Rentze)	2300	O									:
114	i otat Flow-) nrough Kecelpts/Kavendes Tromune District to Another 2000 District	7000	0	0		0	0					
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		the same of the same to the sa		A STATE OF THE STA	and A special and comments to the second to		AND THE PERSON OF THE PERSON O		Charles are as to the Alexandrana bankania	A	
116	UNRESTRICTED GRANTS-IN-AID											***************************************
117	General State Aid- Sec. 18-8.05	3001	2,171,697	0	0	0	0	0			0	0
118	General State Aid - Hold Harmess/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
200	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemze)	3088	C	0		G		,				C
	Total Unrestricted Grants-ft-Aid		2,171,697	0	0	0	0				0	0
122RE	RESTRICTED GRANTS-IN-AID											
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuttion	3100	191,434			0						1
125	Special Education - Extraordhary	3105	1,015,677			0						
126	Special Education - Personnel Special Education - Ombavane - Indidual	31.10	1,342,968	0 :		0 6						
128	Special Education - Organizate Surfaces Special Education - Organizate Surfaces	3 5	2,2,2			, ,						
129	Special Education - Summer School	3145	6,186			0						
130	Special Education - Other (Describe & Itemize)	3199	0	Q		0						: . ·
- 1	Total Special Education	The second secon	2,589,578	0		O.						
	CAREER AND TECHNICAL EDUCATION (CTE)	rian a manual rian	TO THE REPORT OF THE PARTY OF T	The state of the s								
133	CTE - Technical Education - Tech Prep	3200	0 (0.0			0 0				***************************************	
4 2	CTE - Secondary Program Improvement (CTEI)	3220										
3 5	CTE - Antolytine Editzfon	3235	7 0	0 0								. :
137	CTE - Instructor Pradicum	3240	0	0			0					
138	CTE - Student Organizations	3270	0	0			0					
139	CTE - Other (Describe & Itemize)	3299	0				0					
140	Total Career and Technical Education		0	0			0					
141	1											
142	Bilingual Ed - Downstate - TPI and TBE	3305	123,574				0 1					
2	Bilingual Education Downstate - Transitional Bilingual Education	3310	0									
1 2		2000	FCC 7									
	government i de Ling and de son de Samenta d School Breakfast initiative	3365	6	0								
147	Driver Education	3370	0	0								
148	Adul Ed (from ICCE)	3410		0	0	•	0	0	0		0	P
149	Adult Ed - Other (Describe & Henrize)	3499	0	0			0		1000		0	0

	V		ر	c	u	ц	9	I		-,	<u>×</u>
	A) [3 66	165	(40)		109/	1201	(80)	(00)
-			(n)		(ng)	(n+)	(30) Municipal	3	<u> </u>	(00)	(ne)
r	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<u>ار</u>	FRANSPORTATION		***								
151	Transportation - Regular/Vocational	3500		0		112,975	0				
152	Transportation - Special Education	3510	0	0		272,703	0				
153	Transportation - Other (Describe & Remineration)	3599	0	0		The state of the s	•				
154	Total Transportation		0	0		385,678	0				
155	Learning Improvement - Change Grants		0				Control of the state of the sta				
156		j.				5 0	o (
157	ucation	3595	9 (c		> C) c		· · · · · · · · · · · · · · · · · · ·		
158	Early Childhood - Bock Grant	3705	7	3		5 6					
£ (2)	Reading Improvement Block Grant	77.00) C				
100	Reading Improvement Block Grant - Reading Recovery	3725				0	0		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
163	Continued Result III overliet Exter Clark Continued Cont	37.75	0			0	0				
16.2	Cuttainer Neauty Introvendni taxoa Craim (1.77 Cut 7.344)	3766	0	0		0	0				
180	Clicago delegacione della company della comp	3767		0		0	0				
18	Bock Grant	3775	0	0		0	0	C C C C C C C C C C C C C C C C C C C			0
199	Technology - Leaming Technology Centers	3780	3,637	0	0	0	0	0			
167	State Charlet Schools	3815	0			•					
168	Extended Learning Opportuntles - Summer Bridges	3825	0			0					
169		3920		0				3 (
170	School Infrasiructure - Maintenance Projects	3925	and the second s		and the same of th	The second secon		S	C		
Ξ	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0 0,	171,02	-	0 873 285	-		-		9 6
172	Total Restricted Grants-h-Ald	- 1	2,722,129				.	> 6			
173		3000	4,893,826	U.OC	3	0,000	3				
177	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	GOVT		And the second s			The state of the s				
175	er energement men et a complete programment men er et en en en en en et et et men en men et et en en en en en e					•			•		
176	Federal Impact Aid	4001		0	5			7	2		
177	(piper unregniciea Granis-III-Ala Ketelivea turbuly Ilum irle neu cum (Describe & Ilemize)	}	0	D	0	0	0	0	0		0 0
į	Total Unrestricted Grants-h-Ald Received Directly		c			G			0		0
	from the Federal Govt DESTEINTED CRANTS IN AN PECEIVED DIRECTLY FROM FEDERAL GOVT	TVC									
- 6		4045	0								
181	in (Impact Aid)	4050	0	0			A Comment	0			
182	MAGNET	4060	0	0		0	0	0			
,	Other Restricted Grants-In-Aid Received Directly from the Federal Gow	4090	132 040	C		· · · ·	C				0
200	(Describe & liemze) Total Restricted Grants-t-Ald Received Directly fron-Federal Govt		CF0'77-)		The state of the s	The same commence of the same				
184	THE PARTY OF THE PARTY PROPERTY AND		133,949			0	0				0
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE	THE									
20 5	n:										
	=	7100	C	•		0	0				
787	Ittle V - (Onbyation and rextolity Formula Tille V - Dend Projects	4105	0	0		0	0				
2 2	-	4107	0	0		0	0				
198	:	4199	0			C	0				
191	Total Title V		0			0	0				
192	E			The second secon							
193		4200	0								
194	. :	4210	227,906								1:
195		4213	0 420								
	School Breakfast Program	1664	1400								

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-			(10)	(20)	(30)	(04)	(50)	(60)	(40)	(80)	(06)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
16	Commence Book Books AdminiServes	4225	0					*			
108	Child & Adus Cara Food Program	4226	Ĉ				0				
ğ	Fest Fails & Vendables	4240	C				The second second second				
200	Food Service - Other (Describe & Itemize)	4299	0				D				
201	Admin Status Status (Add Status Status Status Add Status (Add Stat		233,326				0				
202											
203	Tite 1 - Low Income	4300	194,972	0		149					
204	Title I Low Income - Negected, Private	4305	0	0		. 0	0				
205	Title 1- Comprehensive School Reform	4332	0	0		0	0				
206	The I - Reading Fish	4334	0	0		0	0				
207	Tile 1 - Even Start	4335	0	0		0	0				
208 208	Tile I - Reading First SEA Funds	4337	0	•		. 0					
500	Tille I - Migrant Education	4340	0	0		: 0	0				
210	Tille I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		194,972	0		149	o				
212	TITEIV						The second secon				
213	Title IV - Safe & Drug Free Stroots - Formula	4400	0	0		0	D				
214	Title IV - 21st Century	4421	•	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0 (Q		0 (00	. Foreign			
<u>2</u> 10		***************************************	0				A 1999 WAS A MARKET A WAS AN AND AN AND AN AND AN ANALYSIS OF A WAS AN AND AN ANALYSIS OF A WAS				
217			And the second s				merafinibacemb occurred and a second record of the				
218	Fed - Spec Education - Preschool Flow-Through	4600	43,020	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			TO THE PARTY OF TH				
220	Fed - Spec Education - IDEA - Fbw Through/Low Inidente	4620	1,113,733	0		0	0				
22	Fed - Spec Education - IDEA - Room & Board	4625	42,544	0			0				
777	Fed - Spec Education - IDEA - Discretionary	4630	0			The same of the same and the sa	TO THE RESIDENCE OF THE PARTY O				
573	Fed - Spec Education - IDEA - Other (Describe & Nemze)	40A	1 400 207	0			D				
11.	Total Federal - Special Education		/E7'661'1				3				
277	CTE PERKINS		C								
5226	CTE - Perkns - Title IIIE + Tech Prep	47.0	0	0							
777	CTE - Other (Describe & Remze)	4 C	0 0	0 0							
220	10(d) VIZ - Perkins Endert Adult Education	4810		0							
230	Reder a - Auur Eurocalor ARRA - General State Aid - Education Stabilization	4850	0	0	0	O	0	O		0	0
231	ARRA - Tile I - Low Income	4851	0	0	2000	0	0				
232	ARRA - Tile I - Neglected, Private	4852	0	0	0	0	0	0		0	
233	ARRA - Tile I - Deinquent, Private	4853	0	0	0	0	O	0			
234	ARRA - Tile 1 - School Improvement (Part A)	4854	0 (0	0			> 0		0 0	5 C
022	AKKA - 1 (e) - 50)00 (mprovement (section 1 July)	4656	777.79	0.0		0	0	0		,	
237	ARRA - IDEA - Part B - Fbw-Through	4857	358,012	0	0	0	0	C			The state of the s
238	ARRA - Tale IID - Technology-Formula	4860	0	0	0	0	0	0			
239	ARRA - Tile IID - Technology-Competitive	4861	0	0	0	0	0	0			
240	ARRA - McGnney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Chid Nutrition Equipment Assistance	4863	0	0	William Committee on the Committee of th	A COLUMN TO THE PROPERTY OF TH	and the second s	78 1			
242	Impact Aid Formula Grants	4864	0	0	0 1	0.5	0 0	0 (
243	Impact Aid Competitive Grants	4865	0 6	0		> c		5 6			
744	Qualified Zone Academy Gond Lax Credis	4600	-	> 6		> C	0				
245	Organise Scribd Construction Sono Oregis Ruild America Bond Tax Credis	4868	0	0	0	0	0	Ö		0	0
247	Build America Bond Interest Reimbursement	4869		0	0	0	Q	0		0	
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
	The company of the control of the co										

1 2.00 2.0		Α	8	٥	O	3	Ŀ	O	Ξ	_	٦	X
Obber ARRA Funds: III Acat (a) Educational (b) Acat (b) Debt Services (c) Transportation (c) Transportation (c) Advincipal (c)				(10)	(20)	(30)	(40)	(20)	(09)	(0,4)	(80)	(06)
Other ARRAY lender! 497 0	2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Other ARRA Funds. III 4972 0 <th>249</th> <th></th> <th>4871</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th></th> <th>. •</th> <th>•</th>	249		4871	0	0	0	0	0	0		. •	•
Other ARRAY Ends. V. 4873 0	250		4872	0	0	0	0	0	0		0	0
Color ARRAY Funds. V 4874 0	251	Other ARRA Funds- IV	4873	0	0	0	0		0	**************************************	0	0
ARRA-Earl Chitchood 4975 0	252	Other ARRA Funds-V	4874	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	253	ARRA - Early Childhood	4875	0	0	0	•	0	0			0
Other ARRA Funds VIII Quite ARRA Funds VIII	254	Other ARRA Funds VII	4876	0	0	0	•	0	0		0	0
Other ARRAY Fundsix 4778 0	255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA/ Funds X Other ARRA/ Funds X 48/9 0	256	Other ARRA Funds IX	4878	0	0	0	0	0	0		•	0
Other ARRA Funds XI Other ARRA Funds XI 4880 197 733 0<	257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Total Stimulus Programs Foot and Stimulus Programs Foot and Advanced Pleacement Feeding Househough 623,522 0 <th>258</th> <th></th> <th>4880</th> <th>197,733</th> <th>0</th> <th>0</th> <th>¢</th> <th>0</th> <th>0</th> <th></th> <th>0</th> <th>0</th>	258		4880	197,733	0	0	¢	0	0		0	0
Advanced Placeiment Feelinterinational Bacceleureate 4904 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	259			623,522	0	0	0	•	c		0	0
Emergency Immigrant Assistances 4905 6408 6 6 6 6 7 7 8 7 8 7 8 8 7 8 9 8 9 8	260	Advanced Placement Fee/International Baccalaureate	4904		0	The state of the s		0				The state of the following of the state of t
Tate II - Engish Language Admiristion 4909 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,099 94,049 94	261	Emergency Immigrant Assistance		1			0	O				
Learn & Sane America 4910 0	262	Tille III - English Language Acquisition	4909				3,414	0				
McKrimey Education for Horneless Children 4920 0 <th>263</th> <th></th> <th></th> <th>0</th> <th></th> <th></th> <th>0</th> <th>0</th> <th></th> <th></th> <th></th> <th></th>	263			0			0	0				
Title II - Escentiower Professional Development Formula 4930 0	264			0	0		0	0				
Title II Teacher Ouality 4932 175,346 0	265	Title II - Esenhower Professional Development Formula	4930	0	•		0	0				
Federal Charter Schook 4960 0 <th>266</th> <th></th> <th>4932</th> <th>123,346</th> <th></th> <th></th> <th>0</th> <th>0</th> <th></th> <th></th> <th></th> <th></th>	266		4932	123,346			0	0				
Medicald Matching Funds - Administrative Outreach 4991 125,599 0	267			0	0		0	0				
Medicaid Matching Funds - Fea-for-Service Program 4992 0 66,999 0 66,999 0 3,563 0	268	Medicald Matching Funds - Administrative Outreach		125,369	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Hemize) 4998 0 66,999 0 3,563 0	269	Medicald Matching Funds - Fee-for-Service Program	: :	1	0		0	0				
Total Restricted Grants-h-Aid Received from the State Constitution of Control of Crants (Control of Crants) Constitution of Crants (Control of Crants) Control of Crants (Control of Crants) <th></th> <th>Other Restricted Revenue from Federal Sources (Describe & Itemize)</th> <th></th> <th></th> <th></th> <th></th> <th>and the second state of the second section and the second section sec</th> <th>and the same of th</th> <th></th> <th></th> <th></th> <th></th>		Other Restricted Revenue from Federal Sources (Describe & Itemize)					and the second state of the second section and the second section sec	and the same of th				
Total Restricted Grants 4-Aid Received from the Fedederal Govt Thru the State 2.593.931 66.999 0 3.563 0 22,501,217 5,593,474 5,205,101 1,197,201 1,747,639 0 28,429 213,646 0	270			0	666,99		0	0	0			٥
Total Receipts/Revenues front-ederal Sources 44000 2,727,880 66,999 0 3,563 0 0 0 28,429 1,747,639 0 28,429 213,646 1,747,639 0 28,429 213,646 1,747,639 0 28,429 213,646 1,747,639 0 28,429 213,646 1,747,639 0 28,429 213,646 1,747,639 1,747,639 0 28,429 213,646 1,747,639 1,747,639 0 28,429 213,646 1,747,639	27.1	Total Restricted Grants-h-Aid Received fromthe Fedederal Govt T State		2,593,931	88.999	c	3.563	C	C		C	C
Total Direct Receipts/Revenues 52,501,217 5,593,474 5,205,101 1,197,201 1,747,639 0 28,429 213,646	272	Receipts/Revenues fron Fed	4000	2,727,880	66.93	0	3.563	0	0	C		
	273	Total Direct Receipts/Revenues		52,501,217	5,593,474	5,205,101	1,197,201	1,747,639	0	28,429	213,646	203,658

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

	¥	8	ပ	0	Ш	Ŀ	၅	I		-	¥	
-			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(906)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	10 - EDUCATIONAL FUND (ED)						WALLESS OF THE STREET STREET STREET STREET	AND ALTERIAL TAY OF THE THE ET AND	editor of the only decomposition and the contraction of the contractio	man i Parkandid A 100 Abbi i A dell'i PAPA i L'Ella Sandalli (Mindestrate and Marie 1991 I I I I I I I I I I I I I I I I I
Т.,	INSTRUCTION (ED)											
L.	Regular Programs	1100	17,721,430	1,306,157	107,827	350,307	13,177	26,963	0	15,879	19,541,740	22,903,224
o	Pre-K Programs	1125	1,616,417	166,761	236,792	305,672	4,946	0	0	0	2,330,588	954,781
~	Special Education Programs (Fundions 1200-1220)	120	5,525,626	945,073	94,539	134,463	60,849	0	0	0	6,760,550	6,828,759
0 0	Special Education Programs Pre-K	6221		2 1	P	80 1	0 (1	0 (0.1	0	86	0
» ⊊	Remodel and Suppemental Programs N-12 Remodel and Suppemental Programs Prest	1275	99,90	14,2/5	(/c/)	/49,12	45,796		0.0		120,280	145,767
=	Adult/Contraine Education Programs	1300		olo		2	TO THE TAXABLE PROPERTY OF THE	AMERICAN STREET AND STREET STREET STREET STREET STREET				D
2	CTE Programs	1400	0) C	· c	2.0					
100	Interscholastic Programs	1500	71.271	822	12,529	14,645	0	3.230			102.497	95.326
7	Summer School Programs	1600	204,078	2,426	3,753	686'6	0		0	0	220,246	251.152
5	Gifted Programs	1650	560,219	48,864	21,328	3,472	0	0	0		633,883	638,834
16	Driver's Education Programs	1700	0	0	0	0	O	0	0	0	0	0
17	Bilingual Programs	1800	965,230	141,573	B,321	27,552	19,567	0	C	0	1,162,243	1,075,104
18	Truant Atemative & Optional Programs	1900	o	0	o	0	0	325,135	0	0	325,135	0
19	Pre-K Programs - Private Tution	1910						0			0	0
20	Regular K-12 Programs - Private Tution	1911						0			0	
2	Special Education Programs K-12 - Private Tuiton	1912						O				0
22	Special Education Programs Pre-K - Tution	1913						0			0	
23	Remedial/Supplemental Programs K-12 - Private Tution	1914						0			0	
24	Remedial/Supplemental Programs Pre-K - Private Tullon	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tutton	1917						0			0	0
27	Interscholastic Programs - Private Tution	1918						0			0	0
28	Summer School Programs - Private Tution	1919						0			٥	0
29	Gitted Programs - Private Tulton	1920						0			0	0
딞	Bilingual Programs - Private Tution	1921						0			0	0
33	Truants Atternative/Optional Ed Progns - Private Tution	1922				1	Little	0			0 :0:	0
	Total instruction "	1000	Zb,/04,16U	Z,622,231	484,132	CC9'/99	Ct./,t.41	826,666	0	6/9'Cl		32,892,947
_	SUPPORT SERVICES (ED)											
핅	SUPPORT SERVICES - PUPILS											A CONTRACTOR OF THE PARTY OF TH
9	Attendance & Social Work Services	2110	1,009,437	94,680	1,707	3,708	0 (0	0 (1,109,532	1,093,640
9	Guidance Services	2120	0		0	0.00	The second secon	0	0	. 0	0	0
S	Heath Services	2130	443,032	24,061	1,786	9,078		0			477,957	476,080
9 6	Psychoogical befores	2150	1 247 662	35,782 130 401	31,871	2,072	-	5	5 6	3 6	1 400 170	1 200 200
1	Other Connect Service - Durie (Describe & Venice)	2,197	200,1424	- C	240,41	E77 VC) C		9.6	3	100.001	076 55
1	Outsi Judicoli Odlace - Foots (Describe a Ignital) Total Sunner Society - District	2400	27.50 844	74 D 7 F	905 67	702 67					778 7E7 E	3 616 317
Ę	SIDDORT SERVICES INSTRICTIONAL STAFE						And the same of th	The state of the s	A STATE OF THE PARTY OF THE PAR	The second secon		
y E	Entrangement of fast ichin Services	2210	1 965 586	197 784	277 TCE	137 402	c	2309	-		2 631 353	2 627 793
4	Educational Media Services	2220	1 579 979	255.055	285 929	303.678	839.027	C			3.213.668	3 209 502
45	Assesment & Testina	2230	4 085	46		36.747	0		0		40.878	90 120
46	Total Support Services - hstructional Staff	2200	3,500,650	452,385	613,701	477,827	839,027	2,309	0	0	5,885,899	5,927,415
47	SUPPORT SERVICES GENERAL ADMINISTRATION				Supplementary of the State of t	The state of the s					A STATE OF THE PARTY OF THE PAR	The second secon
8	Board of Education Services	2310	06	0	165,737	1,770	0	975	0	0	168.572	141.500
49	Executive Administration Services	2320	322,435	38,850	12,368	2,920	1,400	3,366	0	0	381,339	386,110
22	Special Area Administration Services	2330	362,607	48,849	30,187	3,720	1,672	2,104	0	0	449,139	446,800
1	Tot Immunity Services	2360 -							-			
51		2370	0	0.00	104,689	0 0	0 020	0	0	0 6	104,889	40,000
32	Total Support Services - General Administration	2300	201,132	64,699	313,101	21.4.0	2,0,0	0,440	د.	2	1,100,939	1,U14,41U

1 1 1 1 1 1 1 1 1 1	(500) (700) Other Objects Non-Capitalize 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(800) (90 Termination Tot Benefits 0 3,1 0 0 0 2 0 0 2 0 0 2 0 0 0 1,2 0 0 0 1,0 0 0 0 1,0 0 0 0 1,0	0) al Budget 53.627 3,106,148 0 0 0 0 89,095 294,860 774,762 283,280 0 0 0 0 87,581 1,537,945 93,775 92,000 45,213 2,208,085 772,243 1,098,677 0 0 0 51,742 63,000 772,243 1,098,677 0 0 0 68,798 16,971,052 31,355 260,562
Elementic Survivos Element	Other Objects 0 0 0 0 0 0 0 0 0 0 1,933 1,633 1,685 0 0 0 0 0 1,685	Termination Benefits 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Support Services Standard Control	1,933 1,933 1,933 1,933 1,1685 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Benefits 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Standard Supplementaries Secure Supplement	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Other Support Services - School Administration	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Other Stapport Services - Canada Administration 2400 0.0 0.0 0.0 Surpropri Services - School Administration 2400 0.0 2,254 0.0 0.0 0 0 Surpropri Services - School Administration 220 0.15,735 0.0 40,983 0.0 2,254 0.0 0 0 Descrive Gallouries Surpron Starkers - School Administration 220 0.15,735 0.0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Surport Septode Sovies School Administration 2400 2.644.378 471,338 20,333 5.668 1,400	1,933 1,933 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Support Services	1,933 1,933 0 0 0 0 0 0 0 0 0 0 0 0 0		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Protection of Business Support Services 2510 213,025 40,091 17,018 17,01	1,933 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Plant Services	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	1 1
Popularization & Mantenumo of Plant Services 2540 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		191
Popula Temporatation Services 2550 255	0 0 1,933 0 0 0 0 1,685 1,685		16.
Food Services 550 ST3,862 550 H 24/121 654,283 19,274 Total Support Services Survices Survice	1,933 1,933 0 0 0 0 1,685 1,685 0 1,685		1,4
Information Services 1970 10,000	1,933 0 0 0 0 1,685 1,685 1,685		1,4
Traini Support Services - Business 2500 894,532 110,009 201,173 700,374 37,192	1,933 0 0 0 0 0 1,685 1,685 1,685		16.
Sup Point Services 2810 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		116.7
Direction of Central Support Services 2870 0 0 0 0 0 0 0 0 0	0 0 0 1,1685 1,685	0 0 0 0	116.1
Planning, Reasarth, Davilopment, & Lealustion Services 2820	1,685 1,685 1,685	0 0 0	1,1
Planning Research, Devilopment, & Loaliation Services 2630 1150 150 100	1,685 1,685 1,686	0 0 0 0 0 0	1,1
Indication Services 2650 1,150 1,150 24,450 0 0 Staff Services 2640 909,244 51,374 34,749 24,493 0 0 0 0 Indication Services 2660 909,414 51,324 63,277 26,543 0 0 0 0 0 0 India Support Services 2660 909,414 51,324 63,277 26,543 0 0 0 0 0 0 0 0 0	1,685 0 1,685 1,685		10.
Data Prozesiate Services 25640 9108,2564 51,310 34,748 24,493 0 0 0 0 0 0 0 0 0	1,685 0 1,685	0 0 0	
Total Support Services - Central 2600 909,414 51,324 83,277 26,543 0 0 0 0 0 0 0 0 0	1,685	0 0 0	
Total Support Services - Central 2800 909.414 51,324 83,277 26,543 0 0	1,685	0 0 0	
Coher Support Services (Describe & Hentze) 2900 0 </td <td>0</td> <td>0 16</td> <td></td>	0	0 16	
Total Support Services	270 67	0 16	
COMMUNITY SERVICES (ED) 3000 95,161 16,816 5,137 114,241 0 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (RES) 4100 0	12,3/2	0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 4110 Payments for Special Education Programs 4120 Payments for Special Education Programs 4120 Payments for CTE Programs 4130 Payments for CTE Programs 4140 Payments for CTE Programs 4170 Other Payments for CTE Programs 4190 Other Payments for CTE Programs 4190 Itemize) 0 Itemize) 1 Total Payments to Dist & Other Govt Units (in-State) 4100 (in-State) 4100 (in-State) 0 Payments for Regular Programs - Tutlon 4220 Payments for Special Education Programs - Tutlon 4220 Payments for CTE Programs - Tutlon 4220 Payments for CTE Programs - Tutlon 4220 Payments for CTE Programs - Tutlon 4220 Payments for COMMUNITY Coding Programs - Tutlon 4220 Payments for CTE Programs - Tutlon 4220			
PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 4110 Payments for Regular Programs 4110 Payments for Special Education Programs 4120 Payments for Special Education Programs 4130 Payments for CTE Programs 4140 Payments for CTE Programs 4170 Other Payments to In-State Govt. Units (Describe & Information) 4100 Itemize) 0 Inchain Payments to Dist & Other Govt Units 420 (In-State) 4210 Payments for Regular Programs - Tutlon 4220 Payments for Adus/Continuing Education Programs - Tutlon 4240 Payments for CTE Programs - Tutlon 4240 Payments for Community Colegge Programs - Tutlon 4240 Payments for Community Colegge Programs - Tutlon 4240			
Payments for Regular Programs 4110 Payments for Special Education Programs 4120 Payments for Special Education Programs 4120 Payments for Adul/Confinuing Education Programs 4140 Payments for Community Colege Programs 4170 Other Payments to The Payments for Community Colege Programs 4170 Other Payments to Institute 4170 Other Payments to Dist & Other Govt Units Payments for Regular Programs - Tultion 4210 Payments for Regular Programs - Tultion 4220 Payments for CIE Programs - Tultion 4240 Payments for Community Colege Programs - Tultion 4240 Payments for Community Colege Programs - Tultion 4240 Payments for CIE Programs - Tultion 4240 Payments for Community Colege Programs - Tultion Payments Payments Payments for Community Colege Programs - Tultion Payments Payments Payments Payments Payments Payments Payment			
Payments for State Education Programs 4120 Payments for State Education Programs 4130 Payments for CTE Programs 4130 Payments for CTE Programs 4140 Payments for CTE Programs 4140 Other Payments to In-State Govt. Units (Describe & 4190 Other Payments to In-State Govt. Units (Describe & 4190 Other Payments to In-State Govt. Units (Describe & 4190 Other Payments to In-State Govt. Units (Describe & 4190 Other Payments to Is & Other Govt Units (Describe & 4190 Other Payments to Is & Other Govt Units (Describe & 4190 Other Payments for Regular Programs - Tultion 4220 Payments for CTE Programs - Tultion 4270	207.621	207.621	
Payments for Special Education Programs 4130 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	877 EB	69	63.446
Payments for Adult/Continuing Education Programs	The state of the s		
Payments for C.I.E. Programs Payments for C.I.E. Programs Payments for Community Colege Programs Payments for Community Colege Programs (the Payments to In-State Govt. Units (Describe & 4190 Itemize) Total Payments to Dist & Other Govt Units (in-State) Payments for Regular Programs - Tuition (4220 Payments for Special Education Programs - Tuition Payments for CIE Programs - Tuition Payments for CIE Programs - Tuition (4240 Payments for COMMUNITY Colege Programs - Tuition (4270 Payments for COMMUNITY Colege Programs - Tuition (4270 Payments for COMMUNITY Colege Programs - Tuition (4270 Payments for Community Colege Programs - Tuition (4270)	Contract to the contract of th	The second secon	The same of the sa
Payments for Community Colege Programs 4170 Other Payments to In-State Govt. Units (Describe & 4190 Ilemias In Special Education Programs - Tutton 4220 Payments for Regular Programs - Tutton 4220 Payments for CE Programs - Tutton 4220 Payments for CE Programs - Tutton 4220 Payments for CE Programs - Tutton 4220 Payments for COMMUNITY Colege Programs - Tutton 4220	The state of the s		
Other Payments to In-State Govt. Units (Describe & 1190 Itemize) Total Payments to Dist & Other Govt Units (100 (In-State) Payments for Regular Programs - Tutlion 42:10 Payments for Regular Programs - Tutlion 42:20 Payments for CIE Programs - Tutlion 42:20 Payments for CIE Programs - Tutlion 42:20 Payments for COMMUNITY College Programs - Tutlion 42:20 Payments for CIE Programs - Tutlion 42:20 Payments for CIE Programs - Tutlion 42:20 Payments for COMMUNITY College Programs - Tutlion 42:20			
Total Payments to Dist & Other Govt Units 4100 0 0 (In-State)			0
(In-State)			
Payments for Regular Programs - Tutkon 4210 Payments for Special Education Programs - Tutkon 4220 Payments for Aduk/Confinuing Education Programs - 4230 Tutkon Payments for CIE Programs - Tutkon 4270 Payments for Community Colege Programs - Tutkon 4270	271,067	271,067	w-1917.
Payments for Special Education Programs - Tution 4220 Payments for Adul Continuing Education Programs - 4230 Tution Payments for CITE Programs - Tution 4220 Payments for COTE Programs - Tution 4270 Payments for Community Colege Programs - Tution 4270 Demonstrate Programs - Tution 4270 1 - 1784,44	0		0
Payments for Adut/Confruing Education Programs - 4230 Tuition Payments for CIE Programs - Tuition 4240 Payments for Community College Programs - Tuition 4270 Designate for Community College Programs - Tuition 4270	1,184,449	1,184,449	449 1,298,672
Tuition Payments for CTE Programs - Tutton 4240 Payments for Community College Programs - Tutton 4270 Unimode for Other Programs - Tutton 4270	•		***************************************
Payments for CTE Programs - Tukion 4240 Payments for Coromunity Colege Programs - Tukion 4270	O		0
Payments for Community College Programs - Tutton 4270	O Commence of the control of the con		
- A280 -		Constitution and Consti	-
Familia Ior Cine Trugianis – Lunui			-
	Accommendation and Accommendation of Subsection of		The second secon
_	1 184 AAG	1.184.449	449 1.298.672
(in Static)			
Payments for regizants - transers 4-5 to 1		A CONTRACTOR OF THE CONTRACTOR	
93 Paymens for Special Education Programs 4320	A STATE OF THE STA		A COLUMN TO SERVICE STATE OF THE PARTY OF TH
Pawmens for Adul/Continuing Ed Programs - Transfers 4330 cm			

Particular Par		A A		U	٥	Э	ш	9	I	_	-	7	7
Particular Par	-	THE PARTY OF THE P		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(008)	(006)	
Parametric Critic Parametric Criti Parametric Critic Parametric Critic Parametric	Γ		Funct	1	Employee	Purchased	Supplies &	veltal Outland		Non-Capitalized	Termination	Total	400
Provide the Continuent Catalog Programs (1942) The Programs to Catalog Programs (1942) The P	2	Description	#=	Salaries	Benefits	Services	Materials	Capital Outlay	Omer Objects	Equipment	Benefits		jehona
Programe to the Pergans Transfer (1971) That in Pergans Transfer (1971) That in Programe to the Pergans Transfer (1971) That in Pergans Transf	8	Payments for CTE Programs • Transfera	4340						0				
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That Prepared to Grout Units 2 (2000) That Prepared to G	26	Payments for Other Programs - Transfers	4380						0				
Transver plasma Transver p	86	Other Paynents to In-State Govt Units - Transfers	4390			0			0			J	
Properties of the Control Line Classical States Control Li	00	Total Payments to Other District & Govt Units -	4300			C							
Interpretation for control f	3 2	Payments to Other Dist & Govt Units (Out-of-State)	4400			0							-
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Table Tabl	102	DEBT SERVICES (ED)											
Tra Anticipator Witemates Tra Anticipator Witem	103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Comparing Front Exercises	104	Tax Anticipation Warrants	5110						0				
Concession Figure Conc	105	Tax Anticipation Notes	2120						P			AND WATER THE TAXABLE AND STREET AND THE COLUMN STREET	AND REPORT TO THE PARTY OF THE
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Table Debt Services - Horest Out Sherry (1998) Page 1999 Pag	9	Other Interest on Short-TermDebt (Describe & Itemize)	5150						0			0	•
Deat Services - INTEREST ON LONG-TERIN DEST SERVICES - NATIONEST ON PROJECT ON LONG-TERIN DEST CESS 7771 CESS 7772 CESS	161	Total Debt Services - hterest On Short-TermDebt	2100									c	Ç
TEMPORET SERVICES - PAYMENTS OF PRINCIPAL, OILLONG-TIONG-T	163	DERT SERVICES - INTEREST ON LONG-TERM DEBT	5200						825 721			825 721	830 800
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Total Deal Services Stock 533 Stock	164		5400			TOTAL COLUMN			38,426			38,426	0
Total Department of Experiencial Control Department of Co		Total Debt Services	2000			0			5,654,635			5,654,635	5,657,400
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40 - TRANSPORTATION FUND (TR) SUPPORT SERVICES (TR)			11.									(440 694)	
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COMMUNITY SERVICES (TR) 3000 0 </th <th>1</th> <th></th> <th>2000</th> <th>40.544</th> <th>590</th> <th>1,386,015</th> <th>75,776</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>1,502,92</th> <th>1,817,020</th>	1		2000	40.544	590	1,386,015	75,776	0	0	0	0	1,502,92	1,817,020
PAYMENTS TO OTHER DIST & GOVT UNITS (TR) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 4110 Payments for Regular Programs 4120 Payments for Special Education Programs 4120 Payments for Special Education Programs 4140 Payments for CIE Programs 4140 Payments for CIE Programs 4170 Observable & Livings 4190 Total Payments to Other Govt. Units (In-State) 4100 Total Payments to Other Govt. Units (In-State) 0	17B	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0			: o
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		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
	Description	ict. Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
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8 0	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) 4400	Q :5		0.0			0,0			0 0	0 0
	DEBT SERVICES (TR)			Programme and another manner.			Same and the control of the control				Common Common Common
	DEST SERVICE INTERESTION SHORT TERM DEST										
192	Tax Anticipation Warrants 5110	•					Ō			0	•
193	The second control of	R					0			C	•
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199	State Ad Anticipation Certificates 5140 Other Friend on Short-TormDath (Describe & Iemze) 5150	9.0									-
2	į.										
197		3					0.0			0	0
198							3			1	5
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG. 5300						, armana				
199	TERM DEBT (Lease/Purchase Principal Retired)						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize) 5400	2					0 (0 0
201	Total Debt Services						0				0
	Annual and an annual an annu				i.					4	0
203	Total Disbursements/ Expandituras	40,544	590	1,386,015	75,776	0	0	D	0	1,502,925	1,817,020
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(305,724)	
122	THE CONTRACTOR OF THE PERSON OF THE CONTRACTOR O	***************************************	and the second section of the second section of the second section of the second section of the second section	***************************************	· · · · · · · · · · · · · · · · · · ·	Andrews American Management Control of the Control			The second secon	And the commendation of the control	The second secon
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY										
206	FUND (MR/SS)	AND RECEIVED AND RECEIVED A CHARGE AND REAL PROPERTY. BOTH OF THE STATE OF THE STAT	and expedience of the contract	C	***************************************	Stephings for only recognized pages and comments of the second	a i ya yayeniy a gara yanishi yiyana a waxaa saye ba asa	A COLUMNIA DE LA PROCESA DE LA	A Construction of the country of the construction of the construct	and and open or a second and and an about the second	may be a second of the second
207	INSTRUCTION (MR/SS)		And the second s							1) E. Stoffe demonstragelise per seminative execution	
208	p	8	224,644							224,644	230,400
209		23	55,001				******			100,48	53,200
210	ıns 1200-1220)	e :	381,163							361,163	UL),C/E
7 0	Special Education Programs - Pre-K	Q =	170							- 20	
7 0	Kemedial and Supplemental Programs - N-12 Department - N-12	₹ £	2							1	
2 2	4	2 5								0	0
212	Soldent also the contract of t	1400	Control and the state of the st							0	0
210	Programs	1500	1,502							1,502	1,100
217			9,684							9,684	5,900
218		S.	6,852							6,852	8,300
219	Driver's Education Programs	170	O				in in its second			0	0
220		1800	19,472							19,4/2	16,100
221	Truants Alternative & Optional Programs	1900 1900	69R R39							668,839	690,710
1 2	AND THE REPORT OF THE PROPERTY										
	SIPPORT SERVICES - PUBLIS										٠.
225	1		12,713							12,713	15,500
226	The state of the s	2	18,505							18,505	0
227	Heath Services	2130	0							0 ;	20,300
228		8 1	6,648							0,048	6,300
229		25.50) CU 41							100/#1	007,41
238	Other Support Services - Pupis (Describe & Newse) 2198	2190	52 057							52.057	58.700
2 5	COLET TOUR STATES TO THE STATE	3	And the second s								
233	Improvement of Instruction Services	2210	49,523							49,523	77,270
234	Educational Media Services	2220	127,856							127,856	136,300
235	Assessment & Testing	2230	54							4	2,500
236	Total Support Services - hstructional Staff	2200	177,433							177,433	070,812

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Description Part	-	A		ا د		1	1,001	פֿבּ	(100)	1002/	10007	2 000	7
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Beach State State Control State Con	0		Funct *	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay		Non-Capitalized Equipment	Benefits	Total	Budget
Executive Statement 2010 15.5 15.2	7.57		11 1	The second second second second second second	Section and section and section and section are a section of the s	The state of the s					A STATE OF THE STA		The second secon
Secret Amplement Strickers 2000	238	Board of Education Services	2310		15							5	0
Sequence Sequence	239	Executive Administration Services	2320		16,279							16,279	13,500
Course Principles and Enclaration Deceases 2271 0 Act Supplement on Several Portional Control Con	240	Service Area Administrative Services	2330		19,990							19,990	23,200
Windows Communication Registration	241	Claims Paid from Self Insurance Fund	2361		0							0	0
Execution Properties (Tableton Case) 2.533 2.500	27.0	Workers' Compensation or Workers' Occupation Disease	2362		G							0	C
International Content of Conten	2/2	(insemblement franciscos Pavilles)	2363		0							•	0
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Equation of Newsonian Survivors Service Related 2238	245	Risk Management and Calms Services Payments	2365		0							0	0
Equation in product Agent and Separation S	246	Judgment and Settements	2366		0							0	0
Loss Provide of Machine 2009 200 2		į	2367									(•
Pagistraces Page	247	Loss Prevention or Reduction										> •	9.0
Table Support Services - Connect Administration 2559 250 2	24B	Reciprocal Insurance Payments	2368		0							2 0	0
Trial Support Services - County Attention 200 20	249	Legal Services	2369		0							0 36	0 25 700
Clarge First Security Securi	250	Total Support Services - General Admistration	2300		2							+07'0C	70,100
Office of the Principal Services 24.00 131,522 Office Support Services 24.00 131,522 Office Support Services 24.00 131,522 Office Support Services 24.00 131,522 Support Services 22.00 117,716 15.22 Classification Support Services 22.00 11,716 15.22 Fedal Survices 22.00 11,716 15.22 15.22 Fedal Survices 22.00 11,716 15.22 15.22 Fedal Survices 22.00 10,821 22.00 15.22 Fedal Survices 22.00 0,02,47 0 15.22 Fedal Survices 22.00 0 0 0 15.22 Fedal Survices 22.00 0 0 0 15.22 Fedal S	251	SUPPORT SERVICES - SCHOOL ADMINISTRATION	- 1										
Other Spinot Sand Authibitation 2400 11/1272	252	Office of the Principal Services	2410		131,522							131,522	146,900
Classical & Birmania Classical &		Other Support Services - School Administration	2490										r
13,522 1	253	(Describe & Itemize)	: ; ;		0) (C)	0 00
Disciplination Services 2500 17,716 Disciplination Services 2500 10,821 17,716 Figural Services 2500 2500 250,802 250,802 Consistion & Labilitation Services 2500 250,802 250,802 250,802 Consistion & Labilitation Services 2500 250,802 250,802 250,802 Consistion & Labilitation Services 2500 250,902 250,902 250,902 Consistion & Labilitation Services 2500 250,902 250,902 250,902 Consistion & Labilitation Services 2500 260,304 260,002 260,247 Consistion & Labilitation Services 2500 260,002 260,247 260,247 Consistion & Labilitation Services 2500 260,002 260,002 260,002 Consistion & Labilitation Services 2500 260,002 260,002 260,002 Date Extraction Services 2500 250,002 250,002 250,002 Date Extraction Services 2500 260,002 260,002 260,002	254	Total Support Services - School Adrimistration	2400		E							131,522	145,900
Precision Ubasines Supori Services 2210 17.716 17	255											A contraction of the contract	The second section of the second
Figure Services 250 13.621 13.621 Formal Services 250 225.502 <t< th=""><th>256</th><th>Direction of Business Support Services</th><th>2510</th><th></th><th>17,716</th><th></th><th></th><th></th><th></th><th></th><th></th><th>17,716</th><th>21,000</th></t<>	256	Direction of Business Support Services	2510		17,716							17,716	21,000
Figalities Acquisition & Construction Sarvices 233 0 Operation & Manifestion & Construction Sarvices 233 329,512 320,512	257	Fiscal Services	2520		18,621							18,621	23,800
Operation & Mathiermento of Permi Services 2549 3225,512 325,512	258	Facilities Acquisition & Construction Services	2530		0								0
15,024 15,024 15,024 15,024 15,024 15,024 15,024 15,024 12,024 1	250	Oneration & Maintenance of Plant Services	2540		329.502							329,502	395,600
Frond Services 2260 2247 2260 2260 2247 2260 2260 2247 2260 2260 2260 2270 2260 2270 2260 2270	260	Pini Transportation Services	2550		15,024							15,024	16,200
Internal Services	200	Ford Source	2560		82.347							82,347	90,300
Intelligency Inte	000	FOUND SCHOOL STATE OF THE PROPERTY OF THE PROP	2570		0							0	
State Support SERVICES, CENTRAL. Companies to Services Central Support Services Central Services	202	and for the state of the state	2500		463.210							463,210	545,900
Dark Total Support Services 2610 0 Dark Total Support Services 2620 0 0 Planning, Research Development, & Evaluation Services 2620 0 15 Planning, Research Development, & Evaluation Services 2630 16 15 Shelf Services 2640 39,607 30,607 15 Shelf Services 2640 39,607 30,607 16 Chief Support Services (Describe & Ilerites) 2600 30,007 70 16 Chief Support Services (Describe & Ilerites) 2000 900,377 16 17,789 17,779 Colmer Support Services (Next Servic	3 6		l										
Direction of Commissioppor Services 2010	407		0.500									The same and the s	
Planning, Research, Development, & Evaluation Services Communication Services Communicatio	702	DIRECTION OF LEARING SHIVES	2630									The second secon	***************************************
Information Services 15 15 15 15 15 15 15 1	266	Planning, Research, Development, & Evaluation Services			0							0	0
Supplementaries Supplement	267	Information Services	2630		15							15	0
Data Processing Services 2660 0 Total Support Services - Central 2560 0 Total Support Services - Central 2560 0 Total Support Services - Central 2500 0 Total Support Services (Describe & Ilerrice) 2300 0 Total Support Services (MeNSS) 300 12.789 0 Payments TO OTHER DIST & GOVT UNITS (MRUSS) 4120 0 0 Payments for Special Education Programs 4140 0 0 0 Payments for Special Education Programs 0 0 0 0 0 Payments for Special Education Programs 4010 0 0 0 0 Payments for Special Education Programs 4010 0 0 0 0 Payments for Special Education Mariants 5110 0 0 0 0 Tax Anticipation Notes 5120 0 0 0 0 0 Corporate Personal Prop. Rapit Tax Anticipation Notes 5120 0 0 0	268	Staff Services	2640		39,856							39,856	47,500
Total Support Services - Contrail 2500	269	Data Processing Services	2660		0							0	0 !!
Other Support Services (Describe & Ilemzer) 2800 0 0 10	270	Total Support Services - Central	2600		9							170,50	000,74
Total Support Services 2000 900,377 1.0	271	Other Support Services (Describe & Itemize)	2900										
12,789 1	272	Total Support Services	2000		8							T ::	ર્ુ
44000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	273	COMMUNITY SERVICES (MR/SS)	3000		DJ S							12,789	13,400
4120 4000 11 11 15 5110 16 5130	274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
Payments for CTE Programs 4140 0 Total Payments to Other Dist & Govt Units 4000 0 DEBT SERVICES (MRISS) DEBT SERVICES (MRISS) 0 Tax Anticipation Warrants 5110 0 Tax Anticipation Notes 5120 0 Corporate Personal Prop. Rept Tax Anticipation Notes 5130 0	275		4120		0							0	0
Total Payments to Other Dist & Govt Units 4000 DEBT SERVICES (MRASS) DEBT SERVICE (MRASS) DEBT SERVICE (MRASS) DEBT SERVICE (MRASS) Tax Anticipation Warrants Tax Anticipation Warrants Tax Anticipation Notes Corporate Personal Prop. Rept Tax Anticipation Notes 5120	376	Payments for CTE Programs	4140		0							0	0
DEBT SERVICES (MRVS). DEBT SERVICE (MRVS). Tax Anticipation Warrants Tax Anticipation Warrants Tax Anticipation Notes Corporate Personal Prop. Rept. Tax Anticipation Notes 5120	27	Total Paynents to Other Dist & Govt Units	4000		0							0	0
DEBT SERVICE : INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Notes Corporate Personal Prop. Rept Tax Anticipation Notes 5130	1 6	neat sebvices (MR/SS)											
Tax Anticipation Warrants Tax Anticipation Notes Corporate Personal Prop. Rapt Tax Anticipation Notes 5130	7												
Tax Anticipation Warrants Tax Anticipation Notes Corporate Percanal Prop. Rept. Tax Anticipation Notes 5130	7/7	DEBI SERVICE - IN IERESI ON SHORT-IERM DEBI											
Tax Anticipation Notes 5120 Corporate Personal Prop. Rept. Tax Anticipation Notes 5130	28(Tax Anticipation Warrants	٦ ا									•	5.6
Corporate Personal Prop. Rept. fax Anticipation Notes 3134	7 8:	Tax Anticipation Notes	27.50									> 0	3 6
	2B.	Corporate Perconal Prop. Rept. Lax Anticipation Notes	2512										2

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-			(100)	(200)	(300)	(400)	(200)	(600)	(700)	(008)	(006)	
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
783	State Ad Anticloation Certificates	5140						0			0	0
284		5150						0			0	0
285	Total Debt Services - hterest	2000						0			0	0
401	絽	0009		the second second second second second				The second secon			***************************************	28,000
	Total Disbursements/Expenditures			1,612,005				0			1,612,005	1,787,880
288	Excess (Deliciency) of Receipts/Revenues Over Disburserrents/Expenditures										135,634	
592												
290	60 - CAPITAL PROJECTS (CP.)	:					-					
291	SUPPORT SERVICES (CP)	ded in teach of the design of										
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	12,868	0	D	0	12,868	240,462
294	Other Support Services (Describe & Itemize)	2900	0	0	P	0	-	0	0	0	0	0
295		2000	0	0	O	0	12,868	0	0	0	12,868	240,462
296	12											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
29B	Payments to Other Gov Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300		4140			0			0			0	0
301	Other Payments to In-State God. Units (Describe &	4190	FONIS		0			0			0	0
302		4000			0			0			0	0
	PROVISION FOR CONTINGENCIES (SACICI)	8000								The state of the s		0
304			0	0	0	0	12,868	O.	0	0	12,868	240,462
305	Excass (Daficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,868)	
000	70 - WORKING CASH (WC)		and the second of the second or the second of the second o		AND THE RESERVE THE PROPERTY OF THE PROPERTY O	de a desta constra a l'accepta de colonia de del del del colonia del			NA AMBONIA PROMININA PROPERTY OF A STATE OF	e des des estados has a administrator estados debases estados de	A North Control of the control of th	
307	A COMPANY OF A COMMUNICATION OF A COMMUNICATION OF THE COMMUNICATION OF	and the second s	Construction of the second sec	earna - Comma de Cacome - 1 de a maria agrecia está m				A Annaham Annaham 1998 and annaham 1998 annaham 199				
900	80 - TORT FUND (TF)	:	mandaman manan na a a a a a a a a a a a a a			100 con						
	1		A Company of the second	A CONTRACTOR OF THE PROPERTY O	STATE PERSONAL IN MANANCE PROPERTY OF ALBOY FOR ALL	An ileast in it may be reserved and	White are to the second to the second	The second second to the second secon	The state of the s	Annual resource bearing the second second	The second secon	***************************************
3.0	<u>ت</u>	The second secon	The second secon	addrowed bed bed we could be to serve of		A CAN PARTICULAR AND	distant to the commencer		And the second of the second o	A Commence of Conference and Conference of C	Andrew on security of the fall of security of which the security	
2	Ciaims Paid from seir Insurance Fund Workerer Commoncation or Workerer Common or Worker Common or W	2362	-	D	D	O	2		D		7	
312			0	0	0	0	210,00	0	0	0	210,000	210,000
313		2363	0	0	0	0		0	0	0	0	0
314		2364	0	0	0	0 (0	0	0	0	0 (0 (
315		2303	0	0	0			> 0	0.0			
2	Judgment and Settaments Editorities Incredienal Superisemy Services Related to	2367	3)	D		***	>	•		>	
317			0	0	0	0		0	0		0	0
318	1	2368	0	0	0	0		o	0	0	0	0
319		2369	0	0	0	0		0	0	0	0	0
320		2371	0	0	0	0	0	0	0	0	0	0
321		2372	0	0 (0	0	24.0			0	0 000	210.000
322		2000	0	-	0	2				0	000,012	700,012
323	ā	2000										
324	٠.							•				
325		5110						0 0			0 0	0 6
326	Gorporale Personal Prop. Repl. Tax Anticipation Notes	5130						n			n	0

Column Standard Supplies Column Supplies C	 	A	8	၁	0		ш	L.	9	エ	_		- [소	٦
Substitute Particular Faut Statistic Employee Purchased Supplies & Supplies Supplie	╁=	Company of the Compan		(100)	(200)	"	300)	(400)	(200)	(009)	(400)		100)	(906)	
Coline Interior of Short-tem-Debt Sist		Description	Funct #	Salaries	Employee Benefits	** *	hased	Supplies & Materials	Capital Outla				ination refits	Total	Budget
	327	Other Interest or Short-TemDebt	5150		***************************************					0				0	0
	328	Total Debt Services - hterest on Short-TemDebt	2000											O	C
Total Districtions of Particle Standing Standi	2	1													o
Support Services (Paris) Support Services (P	9	Total Disbursements/Expenditures		P		0	0			0		0	0	210,000	210,000
10 - FIRE PREVENTION & SAFETY FUND (FP&S) 140,000 150 140,000 150 140,000 150 140,000 150 140,000 150 140,000 150 150 140,000 150	T		Advance of the second	A CONTRACTOR OF THE PARTY OF TH	The second secon			and the second s						3,646	
NessS Ne	1 [90 - FIRE PREVENTION & SAFETY FUND (F	P&S)							The state of the s			and definition of the same of	and the state of t	
140,000 140,	2 5														
Pacifiles Acquisition & Construction Services 2530 0 0 0 0 0 0 0 0 0	335	SINESS												- Company	
Operation & Mathematical Environes 55-60 0	336	Facililes Acquisition & Construction Services	2530	0		0	52		0	0	_	0	0	S.	140,000
Total Support Services - Business 2500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	337	Operation & Maintenance of Plant Services	2540	0		0	0		0	0		0	0	0	0
Other Support Services (Describe & Iterrize) 200 0<	338		2500	0			55		0	0		0	0	53	140,000
Total Support Services 2000 255 140,000 140,00	6		2900	0			0		0	J 0		0	0	0	0
PayMeNTS TO OTHER DIST & GOVT UNITS (FP&S) 199 0 0 0 0 0 0 0 0 0		Total Support Services	2000	0	A		55	***************************************	0	J 0	The second secon	0	0	52	140,000
Other Payments to the State Govt Units 4190 0 Clearche & Henries) 0 0 Total Payments to Other Dist & Govt Units 4000 0 DEBT SERVICES (PRAS) 600 0 DEBT SERVICES (PRAS) 510 0 DEBT SERVICES (PRAS) 600 0 Other Interest on Short-remark Henries) 510 0 Tax Anticipation Warrants 0 0 Other Interest on Short-remark Henries on Short-remark Henries) 510 0 Dest Service - Payments of Principal on Ling-Term Debt (as a payment of the payments of Principal on Ling-Term Debt (as a payment of the payments of Principal on Ling-Term Debt (as a payment of the payments of Principal on Ling-Term Debt (as a payment of the payment	341 F	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											!		
Total Dishusaments Face	1	Other Payments to in-State Govt. Units	4190											c	C
DEBT SERVICES INTEREST ON SHORT-TERM DEBT 2110 211	7 7	(Describe & Itemize)	4000							0				0	0
The state of the	2 2		11											AND THE RESERVE OF THE PROPERTY OF THE PROPERT	THE PARTY OF THE P
Tax Anticipation Warrants 5110 0 0 0 0 0 0 0 0 0	14	DEBT SERVICES, INTEREST ON SHORT-TERM DEBT													
Other Interest on Short-TermDobt (Describe & Ilemize) 5150 0		Tax Anticipation Warrants	5110							0				o	0
TermDobt 5100 TERM DEBT 5200 Long-Term Dobt 6300 Long-Term Dobt 6300 S000 G000 G000 G000 G000 G000 G000 G	47	Other Interest on Short-TermDebt (Describe & Itemize)	5150							U				0	0
TERM DEBT 5200 Long-Term Dobt 6300 S000 G000 G000 G000 G000 G000 G000 G	348	Total Debt Service - hterest on Short-TermDebt	5100											il	0
Lang-Term Debt 6300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200											1	0
5000 0 0 0 0 0 0 0 140,00 140,00	Γ	Debt Service - Payments of Principal on Long-Term Del	يد											c	c
5000 0 0 0 0 0 5.5 1 index Over 1 5.5 0	320	15 (Lessa/Durchase Princins! Retired)												3 C	
6000 0 0 0 0 0 0 55 0 0 0 0 0 0 55 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	21	Total Debt Service	-1							1					TO COMPANY OF THE PROPERTY OF
55 0 U U U U U U U U U U U U U U U U U U	52	PROVISION FOR CONTINGENCIES (FP&S)												1	
Excess (Deliciency) of Receipts/Revenues Over Dichusenes (Franchister) of Receipts/Revenues Over Dichusenes (Franchister)	353	Company of Contract of Contrac		0		0	55					-	1	ÇÇ	lau,uuo
		Excess (Deficiency) of Receipts/Revenues Ove								A Prince of the				203.603	

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

Control Accounting that is A A CONTROL Control Accounting to the c	t					1	1	ten management					
District Accounting Basis A ACCOUNT. Chical District Accounting Basis States Chical District Accounting Basis A ACCOUNT. Chical District Account Basis A ACCOUNT. Chical District Accounting Basis A ACCOUNT. Chical District Account Basis A ACCOUNT. Chical District Accounting Basis A ACCOUNT. Chical District Account Basis A ACCOUNT. Chical District Accounting Basis A ACCOUNT. Chical District Account Basis A ACCOUNT. Chical District Accounting Basis A ACCOUNT.	1	Α	4				L	פ	F 100	-	3	۷	7
ARRA Revenue Burece Carts Act Season Burece Carts Arra Season Burec	Т.	District's Accounting Basis is ACCRUAL	.i i.	RECEIPTS	(100)	(200)	(000)	(400)	-USBUKSEMEN (500)		(1007)	(apa)	(006)
State Column Stat	T		Acct #	ARRA Racelpts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment		Total
Activation Act		Beginning Balance July 1, 2010		0									
March Tell State Free	mi		4850	0	Q	0	0		0	•			0
Control of the cont			4851	О	O	•	0	•	P	0			0
### Committee of the Co	. 1		4852	0	0	0	0	0	0	0	284°		0
Comparison of			4853	0	0	0	0	0	0	0			0
### 15 in the intervention (selection (1029)) 4 4455 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			4854	0	0	0	O.	٥	0	•			0
Activity Control	9		4855	0	0	•	0	0	0	0			0
Activity of the Procession Activity of th	F		4856	67,777	61,106	5,728	943	0	0	C			<i>577,</i> 73
ARRY, Time In Districtionary Currenties 4651 610	ы		4857	358,012	304,267	46,821	6,924	0	0		4,00		358,012
Very Care of the Principal Characteristics 4427 40 40 40 40 40 40 40 4	67		4860	O	0	0	0	O	0	0			0
Mark Control Marketing Engineers See2 0 0 0 0 0 0 0 0 0	4		4861	o	0	•	0	0	0	0			0
The control of the	LO.		4862	0	0	O	0	0	0		n and and a		0
The part of the control of the part of t	g		4863	0	0	0	0	0	0	0			0
Third Activation Companies 4555 Companies 4	7		4864	0	0	0	0	0	0	0	. cont.		0
Comparison	m		4865	o	0	O	0	0	0				0
State Color Colo	6		4866	0	0	0	0	0	0	0	40+1		•
ARRA- Comer	5		4867	0	•	o	o	0	•	•			0
ARRA- Clineral Stank Md. Cothe Con-Services Statistication 4870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ī.	A STATE OF THE STA	4868	0	0	0	0	0	0	0	AND A THE PROPERTY AND		0
AGRA. Clameral Stans Mat. Cheer Coxy Services Stanibusion 4917 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	N	a de la companya de l	4869	O	0	0	0	0	0	0	The same property of the first and the same property and the same property of the same proper		0
ARRA-Chee ARRA	1	Ì	4870	0	0	0	0	0	0	0	and commended to the co		0
Activation Act	I.		4871	0	0	0	0	0	0	0	The state of the s		d
Activity	Tio	A CONTRACT OF THE STATE OF THE	4872	0	0	0	0	0	0	0			0
ARRA-Cherry	1,5	A CONTRACTOR OF THE PROPERTY O	4873	0	. 0	0	0	0	0	0			0
ARRA- Chee You	I ~	A CONTRACTOR OF THE PROPERTY O	4874	0	0	0	0	0	0	0			0
ARRA-Other VII ARRA	lm		4875	0	0	0	0	0	0	0			•
ARRA-Other VI ARRA Programs ARRA Programs ARRA-Other X A	Ī	A produce a descensión de desta descenso de contrata desde como de sedes. As debes a contrata de descensión de contrata de sedes de contrata de descensión de contrata de sedes de contrata del contrata de contra	4876	0	0	0	0	0	0	0			0
ARRA-Other X Total ARRA Programs ARRA-Other X Total ARRA Programs ARRA-Other X ARRA-	6	A de para y man e, magaza e d'aspara y a como mon como en acomo monte de majornado de de Manado en de Majornado en de de desendo en de Majornado en de Majorna	4877	0	0	0	0	0	0	0			0
ARRA-Cinex X ARRA-Proposes 197,733 197,734 197,735 197	I	The second of the second second of the secon	4878	0	0	0	0	0	0	0			Q
Total ARRA Program Cab 197,733	N		4879	0	0	0	0	0	0	0			0
Findial ARRA Programs Total ARRA Forgrams Total ARRA Forgrams Total Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23), used for the following anon-value/whole purposes: Stadiums or other Indializations confers Indializations or other Indianizations or other	6	The second secon		197,733	197,733	0	0	0	0	0			197,733
1. Were any funds from the used for the following no Payments of main Statiums or other Improvements of Financial assistant education and respectively. 2. If any above boxes are of questioned costs and the stationed costs are stationed costs and the stationed costs and	4	Commence of the Commence of th			563,106	52,549	7,867	0	0	0			623,522
1. Were any funds from the used for the following no Payments of main Stadiums or other Purchase or upgra Improvements of Financial assistants and payments of School moderniza School moderniza of questioned costs are	5	Ending Balance June 30, 2011											
Purchage or upgramments of greationed costs and of questioned costs and properties of questioned questi	10 10 00 0			ny funds from the rethe following ne Payments of mail Strations	s State Fiscal Str. on-allowable pur nlenance costs;	ibilization Fund P poses:	rogram (SFSF)	General State-Aid	1 Accounts 4850,	, line 5 & 4870, 1	ine 23). eral mithlic		ANALYSIS OF THE STATE OF THE ST
2. If any a of ques	٠.	\$		Stadiums or othe Purchase or mod	r facilities used fo ade of vehicles:	r alhlelic conlests,	exhibitions or other	ner events tor whic	th admission is ch	larged to the gen	erai public;		
2. If any a of ques	-10	. 3	***************************************	Improvements of	stand-alone facili	Bes whose purpose	e is not the educ:	ition of children su	ich as central offic	se administrative	buildings;		
2. If any a of ques	مااد	.3		Financial assista	nce to students to	altend private eler	mentary or secon	dary schools unle	ss the funds are u	rsed to provide st	ecial .		
2. If any a of ques	4	₹ ! <u>.</u>		education and	related services t	o children with disa	abilities as autho	ized by the IDEA	Act;				
2. If any above boxes are of questioned costs an	با دیا	over.		School moderniz	ation, renovation,	or repair that is int	consistent with St	ale Law.					
		2.	If any a	above boxes ar stioned costs a		ride the total am explanation belo	ount w:						
1 1 3 3 4 4	6	auf.									:		
333333333333333333333333333333333333333	\circ												
3	- ~												
5	lo]												
9	أبه												
	3				***************************************	A DESCRIPTION OF THE PROPERTY	ARREST MANUEL AND RANGE AND ARREST ASSESSMENT ASSESSMEN			- On the state of	ANIMALIA PER MANAGAN MANAGANTA - AMAGAMANTA AM	***************************************	ARTHUR DESIGNATION OF THE PROPERTY OF THE PROP

	A	œ	ပ	٥	Ш	-
•	SCHEDULE OF AD VALOREM TAX RECEIPTS					
		Taxes Received	Taves Oprolyod	Taxes Received	Total Extimated Taxes	Estimated Taxes Due
2	Description	(from 2010 Levy & Prior Levies)	(from the 2010 Levy)	(from 2009 & Prior Levies)	(from the 2010 Levy)	(from the 2010 Lavy)
65		O de la companya de l	Ent control of the co	(Column B - C)	Proposition Associated by the grant constitution and the state of the	(Column E - C)
4	animarina sensionale provinciame provinciame provinciame provincia de provincia de la compressionale de provinciame provinciam	42,325,967	23,449,541	18,876,426	46,294,413	22,844,872
ď	Operations & Maintenance	3,212,864	1,521,775	1,691,089	3,004,308	1,482,533
, u	Sandon Sandon **	5,185,579	2,786,436	2,399,143	5,500,000	2,713,564
,	Transhitation	699,456	414,934	284,522	819,169	404,235
- a	Annicias Refresent	854,393	432,702	421,691	854,247	421,545
9 0	Caolal Indovernell	0	0	0	0	0
, 5	Working Cash	O THE RESIDENCE OF THE PARTY OF	0	0		0
;	Tod immunity	213,640	116,014	97,626	229,037	113,023
12	Fire Prevention & Safety	202,305	109,743	92,562	216,656	106,913
13	Leasing Levy	0	0	0	0	0
<u> </u>	Special Education	229,131	124,376	104,755	245,544	121,168
5	<u></u>	0	0	0	0	0
16	1	864,993	437,928	427,065	864,564	426,636
-	<u> </u>	0	0	0	0	0
1,0		0	0	0	0	0
19		53,788,328	29,393,449	24,394,879	58,027,938	28,634,489
22 23	• The formulas in column B are u	nprotected to be overidden when reparting on a ACCRUAL basis. payments on bonds must be recorded on line 6 (Debt Services).	UAL basis. Services).			

<u>-</u> I	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 A	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)								
	Total CPRT Notes	0	0	0	0				
\neg r	TAX ANTICIPATION WARRANTS (TAW)			•	•				
0 /	COUCADONA TENTO. CONCADORA MANTENA CONTRACTOR DE LA CONT) C	0	2	> 0				
	Operations - Construction		0	0	0				
1	Dobt Society - Working Cash		0	0	0				
1	posti Sevices - Refunding Bonds		Constitution of the consti	0	0				
4	o sate de la company de la com		Company of the second s	-	0				
<u>-</u>	Municipal Retirement/Social Security Fund	0	-	•	0				
12	Fire Prevention & Safety Fund	0	0	0					
4	Other - (Describe & Hemize)	D	0	0	0				
范	Total TAWs		0	0					
142	TAX ANTICIPATION NOTES (TAN)								
_	entermination of the contraction	0		0					
<u></u>	Operations & Maintenance Fund	0	0	0	0				
!	Fire Prevention & Safety Fund		0	0	0				
<u>. </u>	Other • (Describe & Itemize)	0	0	0	0				
_	Total TANS		0	0	:				
$\overline{}$	TEACHERS/JEMPI OYEES' ORDERS (T/EO)		A CONTRACTOR OF THE PROPERTY O	The state of the s					
	laintenance, &			•	C				
23	Transportation Funds)	0	2	>	•				
77	GENERAL STATE: AID ANTICIPATION CERTIFICATES (GSAAC)								
			0	0	0				
28	OTHER SHORT-TERM BORROWING				Control of the second s				
27	Total Other Short-Term Borrowing (Describe & Itemize)				0				
3 E	SCHEDULE OF LONG-TERM DEBT								
	The control of the co					Distance Math	274140 45p.	t at a constant of	Amount to be
	Identification or Name of Issue (mm/tdd/yy)	e Amount of Original Issue	Type of Issue	Outstanding 07/1/10	6730/11		6/30/11	6/30/11	Payment on Lang-
8		מעט טעט צו	V	1 000 000	•		1 000 000	0	
	Life Safety, Series 1992	22 895 000	E .	13 200 000	C		3,780,000	9.420,000	7,353,072
2000	And the second s	5 770 000		5.770.000	0	William 100 common company (100 common company)	0	5,770,000	5,770,000
		56,262		22,587	0	Attended to the contract of th	10,488	12,099	12,099
	Nzences	0		224,192	0	0	0	224,198 0 0	
98	A SANA							0	
₹ 4	The second of the second secon				4			0	And the second s
41	To be a second and the second and th		4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -		The state of the s			0	
42		-	the state of the s						
43	To the terror the state of the	W	The state of the s		***************************************				
4 4	time of the first territory of the state of							0	
49	in men in der	And the second s						0	
4	The second secon								
2 6	to graduate the second and the second of the second	33,521,262		20,216,779	0	9	4,790,488	15,426,297	13,135,171
	The second secon								
53 52 53	Each type of debt issued must be identified Separately with the andount. 1. Working Cash Fund Bonds 2. Funding Bonds 5. Tool Judgm 5. Tool Judgm	i the amount: 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds	al and Energy Bonds	7. Other 8. Other	Capital Leases Compensated Absences	5801			
54	Refunding Bonds 6.	ands		Other					

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

Page 26

2010-11

Driver Education In those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted fort immunity monies and only if reported in a fund a lund a lund a lund (80). ¥ Schedules for Tort Inmunity 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 0 00 00 00 0 School Facility Occupation Taxes b Ö 0 00 0 o 00 Area Vocational Construction 0 0 229,131 0 00 00 229, 131 229,131 229, 131 Special Education I o 00000 0 0 0 00 0 o 00 Tort Immunity SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES pursuant to 745 ILCS 10/9-1037 Total Reserve Remaining: 10, 20, 40, 50 ar 60-1509 10, 20, 40-2360-2370 10, 20, 40 or 50-1100 10, 20, 40 or 60-7200 Total Claims Payments: 10 or 50-1000 10 or 20-3370 20 or 60-2530 30 or 60-1983 Account No 30-5200 30-5300 10-1970 30-5400 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction 714 Has the entity established an insurance reserve Workers' Compensation Act and/or Workers' Occupational Disease Act included in line 30 above. Include the total dollar amount for each category If yes, list in the aggregate the following: Using the following categories, list all other Tort Immunity expenditures not Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Other Disbursements (Describe & Itemize on tab "Itemization 32") Debt Services Other (Describe & Ilemize on tab "Itemization 32") Ending Cash Basis Fund Balance as of June 30, 2011 SCHEDULE OF TORT IMMUNITY EXPENDITURES Debt Services - Payments of Principal on Long-Term Debt Other Receipts (Describe & Itemize on tab "Itemization 32") Cash Basis Fund Balance as of July 1, 2010 Facilities Acquisition & Construction Services Description Debt Services - Interest on Long-Term Debt School Facility Occupation Tax Proceeds Risk Management and Claims Service Insurance (Regular or Self-Insurance) Ad Valorem Taxes Received by District Principal and Interest on Tort Bonds (Lease/Purchase Principal Retired) Unreserved Fund Balance Unemployment Insurance Act Reserved Fund Balance Total Disbursements 55 ILCS 5/5-1006. Judgments/Settlements **Total Debt Services** Earnings on Investments Ω Drivers' Education Fees Tart Immunity Services **Total Receipts** DISBURSEMENTS: 2 ပ DEBT SERVICE Legal Services Driver Education Expenditures: Sale of Bonds 0 Yes Instruction ⋖ _ 48 28 30 46 15 5 22 24

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1												
က	Schedule of Capital Outlay and Depreciation	i Depr	eciation									
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
ស	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
9	Land	220					• •:					
7	Non-Depreciable Land	221	1,205,562	0	0	1,205,562						1,205,562
∞	Depreciable Land	222	o	0	0	0	20	0	0	0	0	0
6	Buildings	230										
10	Permanent Buildings	231	102,351,902	1,119,137	0	103,471,039	20	34,371,612	2,030,189	0	36,401,801	67,069,238
÷	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	0	0	0	0	8	0	0	0	0	0
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	8,437,469	945,583	140,394	9,242,658	6	4,362,309	861,018	140,394	5,082,933	4,159,725
15	5 Yr Schedule	252	479,704	72,755	139,057	413,402	ιŋ	452,484	12,443	139,057	325,870	87,532
16	3 Yr Schedule	253	0	0	0	0	(7)	0	0	0	0	0
=	17 Construction in Progress	260	10,551,040	194,831	542,658	10,203,213	1					10,203,213
18	3 Total Capital Assets	200	123,025,677	2,332,306	822,109	124,535,874	!	39,186,405	2,903,650	279,451	41,810,604	82,725,270
19	Non-Capitalized Equipment	200				0	2		0			
20	Allowable Depreciation								2,903,650			

Table		Α	В	С	D	El F
Part			ESTIMATED OPERATING EXPENSE P			
Basel, Basel, Basel			A United Market Mar	This sched	ule is completed for school districts only,	1
	4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
Employed	6			<u>OPI</u>	RATING EXPENSE PER PUPIL	
Descriptions 19-22, L149 Teal Expenditures 5,274 3x0			F		Total Europolituras	\$ 40 782 020
10 10 10 11 17 17 17 17						The state of the s
11 11 12 13 13 13 13 13			•		•	5,654,635
17 MorRes					·	1,502,925
Total Exercision Total Expenditures 130,000 Total Expenditures Total Expenditures 130,000 Total Expenditures		1				1,612,005
Second Company Compa			Expenditures 15-22, L330			210,000
Temporary Temp	14				Total Expenditures	\$ <u>64,486,834</u>
To The Revenues 9-14, L43, Cal F M12 Regular - Transa Fees from Other Districts (in State) S C		LESS STORISTERS	e on nicolingemente evacualitique M	37 ABBI I	ADI E TO THE RECIII AR K-12 RROGRAM:	
Temporary		LESS RECEILISIMEACHOE	OR DISBURSEMENTSIEKFERDITORES IN	JI AFFLIC	ABLE TO THE REGULAR N-121 HOUSEAN.	
The Revenues 9.14, LEQ. Col F		TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	TIPLE OF THE PROPERTY OF THE P
The continues The continue	19	TR	Revenues 9-14, L47, Col F			The state of the s
The content of the	20	TR	Revenues 9-14, L46, Col F		· · · · · · · · · · · · · · · · · · ·	
The continue of the continue		1			· · · · · · · · · · · · · · · · · · ·	MARKET AND
12		1				I PER SECURITION OF THE PROPERTY OF THE PROPER
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The content of the		1			•	
The content of the		1				ROMAN AND DESCRIPTION OF THE PROPERTY OF THE P
28		4	· · · · · · · · · · · · · · · · · · ·			
20 SAM						
30 MAJ.TR	29	ОВМ				AND DESCRIPTION OF THE PROPERTY OF THE PROPERT
30 SAM Revenues 1-14, 1219, Col D, F 4609 6ed - Space Education - Prescheel Discretionary 0 0 0 0 0 0 0 0 0			, ,		· · · · · · · · · · · · · · · · · · ·	
Second S		2	• • •		·	A BULLANDA MARKANINA MARKANINA PROPERTINA PR
Decembrate 15-22_LS, Col K. (G-1) 1125 1725					·	pre-1141-1141-144-1-144-1-1-1-1-1-1-1-1-1-
Second		4				ALTERNATION AND DESCRIPTION OF THE PROPERTY OF
Separalitures 15-22, L11, Col K - (CH) 170		4				**************************************
State		4				0
Second S						
Second S	38	ED		1600	Summer School Programs	
1			Expenditures 15-22, L19, Col K			
Page	_	4				The second section is a second second section of the second section is a second section in the second section in the second section is a section in the section in the section in the section in the section is a section in the section in the section in the section is a section in the section in t
Second Proceedings Second Secon						\$
Separatitures 15-22, L24, Col K 1915 Remedial/Supplemental Programs Pre-K - Private Tuition 0 0 0 0 0 0 0 0 0					· · · · · · · · · · · · · · · · · · ·	Congress of the Control of the Contr
		4				0
						0
						0
Second Community Communi			Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition	0
Expanditures 15-22, L130, Col K 1921 Billingual Pregrams - Private Tuition 0 0 0 0 0 0 0 0 0	48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition	
Second Expenditures 15-22, L213, Col K 1922 Truanis Alternative/Optional Ed Progras - Private Tuitlon 0 231,355			Expenditures 15-22, L29, Cal K			*************************************
Second S						ARMITTER PROPERTY WITH THE PARTY OF THE PART
Second S			·			
Decomposition Decompositio						1,024,426
Second S				-		0
57 O&M Expenditures 15-22, L149, Col K 4000 Total Payments to Other Dist & Govt Units 0			•	3000	•	0
Second S	57	ОВМ		4000	·	77.7.7.1
Salva						10000011111111111111111111111111111111
Second S					·	0
Second S		≟				
R						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 55,031 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 Pre-K 71 MR/SS Expenditures 15-22, L277, Col K 1600 Summer School Programs 9.684 72 MR/SS Expenditures 15-22, L277, Col K 3000 Community Services Total Deductions 5 10,878,120 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units To						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 55.001 68 MR/SS Expenditures 15-22, L211, Col K 1225 Special Education Programs - Pre-K 521 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 Pre-K 71 MR/SS Expenditures 15-22, L217, Col K 1600 Summer School Programs 9.684 72 MR/SS Expenditures 15-22, L277, Col K 3000 Community Services 12,785 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units 5 10,878,120 74 Total Operating Expenses (Regular K-12) 53,608,712 9 Mo ADA (See the General State Ald Claim for 2010-2011 (ISBE 54-31, L12) 4,721,96 76 <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td>0</td>			· · · · · · · · · · · · · · · · · · ·			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 55.001 68 MR/SS Expenditures 15-22, L211, Col K 1225 Special Education Programs - Pre-K 521 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 Pre-K 71 MR/SS Expenditures 15-22, L217, Col K 1600 Summer School Programs 9.684 72 MR/SS Expenditures 15-22, L277, Col K 3000 Community Services 12,785 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units 5 10,878,120 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units 5 10,878,120 75 Total Operating Expenses (Regular K-12) 53,608,714 9 Mo ADA (See the General State Ald Claim for					· · · · · · · · · · · · · · · · · · ·	0
MR/SS				-	Non-Capitalized Equipment	0
MR/SS	_					
MR/SS					, =	521
MR/SS		- 4	·		t e e e e e e e e e e e e e e e e e e e	
MR/SS						9,684
No.		-	•			12,789
74 Total Deductions 5 10,878,121 75 Total Operating Expenses (Regular K-12) 53,608,714 76 Total Operating Expenses (Regular K-12) 53,608,714 77 9 Mo ADA (See the General State Ald Claim for 2010-2011 (ISBE 54-33, L12) 4,721,91 78 Estimated OEPP 5 11,353,00					•	0
Total Deductions Total Deductions Total Deductions Total Deductions Total Deductions Total Operating Expenses (Regular K-12) 53,508,714			Exponuluios 12-22, L277, GOLN	4000	Court agreement to denot week a destruction	-Martin 1777-1774 Inches and a decrease of the party 1915 in respect from a second
78 Estimated der 7 3		Ħ			Total Deduction	
78 Estimated der 7 3	76				Total Operating Expenses (Regular K-1	2) 53,608,714
78 Estimated der 7 3	77	1			9 Mo ADA (See the General State Ald Claim for 2010-2011 (ISBE 54-33, L	12) 4,721.98
	78	<u> </u>			Estimated OEP	F 5 11,353,02

	A	B	Ċ	. D .	E] F
1	:			(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)	
2		<u>. I</u>	is sched	ule is completed for school districts only,	
3 4 5	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
80			PE	R CAPITA TUITION CHARGE	
81					
82 83	LESS OFFSETTING RECEIPTS TR	S/REVENUES; Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 37,328
84		Revenues 9-14, L44, Col F		Regular - Transp Fees from Other Sources (In State)	0
85		Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	59,501
_	TR	Revenues 9-14, L46, Col F		Regular Transp Fees from Other Sources (Out of State)	0
87 88	TR TR	Revenues 9-14, L51, Co! F Revenues 9-14, L53, Co! F		CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	0
89		Revenues 9-14, L54, Col F		CTE - Transp Fees from Other Sources (Out of State)	0
90		Revenues 9-14, L55, Col F		Special Ed - Transp Fees from Pupils or Parents (In State)	0
91 92		Revenues 9-14, L57, Cal F Revenues 9-14, L58, Cal F		Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
93		Revenues 9-14, L75, Col C		Total Food Service	1,406,574
	ED-Q&M	Revenues 9-14, L82, Col C,D		Total District/School Activity Income	56,980
95		Revenues 9-14, L84, Col C		Rentals - Regular Textbooks	298,713
96 97		Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C		Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	0
98		Revenues 9-14, L91, Col C		Sales - Other (Describe & Itemize)	0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Ilemize)	300
	ED-O&M	Revenues 9-14, L95, Col C.D.		Rentals Services Provided Other Districts	918,924 0
	ED-08M-TR ED-08M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,E,F,G		Payment from Other Districts	0
103		Revenues 9-14, L106, Col C	1993	Other Local Fees	25,571
_	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F		Total Special Education	2,589,578 0
	ED-0&M-MR/SS ED-MR/SS	Revenues 9-14, L133, Col C,D,G Revenues 9-14, L144, Col C,G		Total Career and Technical Education Total Bilingual Ed	123,574
107		Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	5,331
	ED-O&M-MR/SS	Revenues 9-14, L146, Col C.D.G	3365	School Breakfast Initiative	9
	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	0 385,678
111	ED-O&M-TR-MR/SS ED	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	0
_	ED-Q&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	0
	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G		Truent Alternative/Optional Education	0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Col C.F.G Revenues 9-14, L160, Col C.F.G	3715 3720	Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery	C
	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	C
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C.D.F.G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	0
	ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L156, Col C.D.E.F.G		Technology - Learning Technology Centers	3,637
	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	0
	O&M	Revenues 9-14, L170, Col D	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	50,171
125	ED-O&M-DS-TR-MR/SS-Tort ED	Revenues 9-14, L171, Col C-G,J Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	0
	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	133,949
	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	•	Total Title V	0
	ED-MR/SS ED-D&M-TR-MR/SS	Revenues 9-14, L201, Col C,G Revenues 9-14, L211, Col C,D,F,G	•	Total Food Service Total Title I	233,326 195,121
	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G		Total Title IV	0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence	1,113,733
	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G Revenues 9-14, L222, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	42,544 D
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
	ED-O&M-MR/SS	Revenues 9-14, L228, Col C.D.G	4700	Total CTE - Perkins	0
100	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232	4800	Total ARRA Program Adjustments	623,522
160 161	ED,O&M,MR/SS	thru J259 Revenues 9-14, L260, Cal C,D,G	4904	Advanced Placement Fee/International Baccalaureate	020,022
_	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance	0
	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition	97,513 0
_	ED-TR-MR/SS ED-0&M-TR-MR/SS	Revenues 9-14, L263, Col C,F,G Revenues 9-14, L264, Col C,D,F,G	4910 4920	Learn & Serve America McKinney Education for Homeless Children	0
$\overline{}$	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Tille II - Eisenhower Professional Development Formula	0
$\overline{}$	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality	123,346
$\overline{}$	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C.D.F.G	4960	Federal Charter Schools	125,369
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L268, Cal C,D,F,G Revenues 9-14, L269, Cal C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	123,30
	ED-D&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992 4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	66,999
172					
173				Total Allowance for PCTC Computation Net Operating Expense for PCTC Computation	5 8,717,29 ⁻ 44,891,423
174				Total Depreciation Allowance (from page 27, Col I)	2,903.650
175 176				Total Allowance for PCTC Computation	47,795,07
177	1			9 Mo ADA	4,721.98
178				Total Estimated PCTC	5 10,121.8
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ESTIMATED INDIRECT COST RATE DATA SECTION I Financial Data To Assist Indirect Cost Rate Determination Source document for the computation of the Indirect Cost Rate Determination (Source document for the computation of the Indirect Cost Rate Determination ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12 and the disbursements because with specific deteral grant programs. Also, include all amounts paid to or for other employees with each function hat work with specific deteral grant programs. Also, include all amounts paid to or for other employees with each function hat work with specific deteral grant programs. Proceedings and the same deteral grant programs. Also, include all amounts paid to or for other employees with each function hat work with specific deteral grant programs. Also, include all amounts paid to or for other employees with each function hat work with specific deteral grant programs. Also, include all amounts paid to or for other employees with each function hat work with specific deteral grant programs. For example, if a district received function of services for Title 1 clarks performing like duties in that function must be included include any banditis and/or purchased services for 2010) and (5-2000) Direction of Business Support Services (1-2510) and (5-2200) First Services (1-2510) Must be less than (5-2510) First Services (1-2510) Must be less than (7-15, 2012) For Services (1-2510) and (5-2510) First Services (1-2510) First Services (1-2510) and (5-2510) First Services (1-2510	found in the "Expenditures 15.22" tab.) In the "Expenditures 15.22" tab.) In the same capacity to and reimbursed from templores included within the following functions charged directly to and reimbursed from temployees within each function that work with specific federal grant programs in the same capacity as those charged to and district received funding for a Title I clark, all other spatials for Title I derks performing like duties in that function must be included within a swhose salaries are classified as direct costs in the function listed. 0	d within the following functederal grant programs in the for Title I clarks performed iston listed. 119,691 119,691 119,691 119,691 119,691 119,691 31,752,364	ctions charged directly to and reimbur I the same capacity as those charged I the same capacity as the same capacity and capacity and capacity and capacity and capacity as the same capacity and capacity as the same capacity and capacity	I reimbursed from charged to and ion must be included.
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Support Services:	THE PARTY OF THE P		A ALBERT A VIOLE COMMON ABOUT A PROPERTY A CANADA AND A VIOLENCE A	es trappede a complete de care de partir de distante de care de maior de care
Pupil	00	4,048,759	and the contract of the contra	4,048,759
Instructional Staff 2200	00	5,224,305		5,224,305
		1,137,151	Control of the Contro	1,137,151
School Admin		3,283,749	Annual and Annual Annua	3,283,745
Business:	The second secon	The second section of the second section of the second section	A Committee of the Comm	
Direction of Business Spt. Srv.	The second secon		306,811	
A CONTRACTOR OF THE CONTRACTOR	275,465		2/5,465	
Oper, & Maint. Plant Services	40	5,042,663	5,042,553	
Pupil Transportation	20	カナカ・ノーロ・		846,7-6,-
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Plan, Rsrch, Dvlp, Eval. Srv.	120	0		
And and the second seco		51,757		51,757
Staff Services	1,060,35	0	1,060,357	0
Data Processing Services	2660	0	0	0
Other:	000	0		0
Community Services 3000		244,144	The state of the s	244,144
THE TOTAL PROPERTY OF THE PROP	1,736,408	53,653,495	6,779,071	48,610,832
ormanisation of the text of the communication of th	Restricted	Rate	Unrestricted Rate	1
	Total Indirect Costs:	1,736,408	Total Indirect costs:	6,779,071
	Total Direct Costs:	53.653.495	Total Direct Costs:	48,610,832
		3.24%		13 95%
		27		

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:

Arlington Heights School District 25 05-016-0250-02

RCDT Number:

457,000 283,870 92,000 1,200,970 368,100 Total Budgeted Expenditures, Fiscal Year 2012 0 0 0 Maintenance Fund Operations & (20) 283,870 92,000 0 Q 457,000 ,200,970 368,100 Educational Fund 9 449,139 93,775 381,339 289,095 1,213,348 Total Actual Expenditures, Fiscal Year 2011 Maintenance Fund Operations & 289,095 1,213,348 449,139 93,775 381,339 **Educational Fund** (10) 2330 2510 Funct. 2490 2570 2610 2320 7. Deduct - Early Retirement or other pension obligations required Percent Increase (Decrease) for FY2012 (Budgeted) over 9. FY2011 (Actual) 3. Other Support Services - School Administration 4. Direction of Business Support Services Direction of Central Support Services 2. Special Area Administration Services 1. Executive Administration Services by state law and included above. Description 5. Internal Services 8. Totals

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. 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 lir	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 August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
	The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Page 32 Page 32

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

- 1.
- 2. 3.
- .

Page 33 Page 33

Reference Pages.

- 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 fulfion 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.

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
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 Acci 111-115 - Cash Balances cannot be negative.	w.h.T.,
Fund (10) ED: Cash balances cannot be negative.	OK
	ОК
Fund (20) O&M: Cash balances cannot be negative. Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (40) MR/SS: Cash balances cannot be negative.	OK
	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.	
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	DK
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 113 must = Cell 141.	OK
Fund 80, Cell J13 must = Cell J41.	ok ok
Fund 90, Cell K13 must = Cell K41.	and Salaman and the contract of the contract o
Agency Fund, Cell L13 must = Cell L41.	OK OK
General Fixed Assets, Cell M23 must = Cell M41.	an approximately a company of the contract of
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.	OK
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 EB1	OK .
Fund 40, Cetts F38+F39 must = Cell F81.	OK
Fund 50, Cells G3B+G39 must = Cell F81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K 38+39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	The state of the s
Note: Explain any unreconcilable differences in the Itemization sheet.	3
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	ок
H49).	
9, Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	MANAGES NO. 19 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
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	OK
(Cells C74:K74)	<u> </u>
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
	OK
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.	ОК
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.	

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

···		
DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION	NUMBER
Arlington Heights School District 25 05-016-0250-02	060-001571	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM	
Dr. Sarah Jerome	Miller Cooper & Co., Ltd.	
	1751 Lake Cook Road	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)		
	E-MAIL ADDRESS amace@millerco	oper.com
1200 South Dunton Ave	NAME OF AUDIT SUPERVISOR	
	Andrew L. Mace	
Arlington Heights		
60005	CPA FIRM TELEPHONE NUMBER	FAX NUMBER
	847 205-5000	847 205-1400
A copy of the CPA firm's most recent peer review report and ISBE (either with the audit or under separate cover). Financial Statements including footnotes § .310 (a) Schedule of Expenditures of Federal Awards including footnotes		
Independent Auditor's Report § .505		
Independent Auditor's Report on Compliance and on Interna an Audit of Financial Statements Performed in Accordance v	Control Over Financial Reporting Based on with Government Auditing Standards § .505	
Independent Auditor's Report on Compliance with Requirem and Internal Control over Compliance in Accordance with Of		
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 B	E INCLUDED:	
Copy of Federal Data Collection Form § .320 (b)		

Arlington Heights School District 25 05-016-0250-02 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.

GE	IER/	AL INFORMATION
	2.	Signed copies of audit opinion letters have been included with audit package submitted to ISBE. All opinion letters use the most current audit language, as mandated in SAS 115/SAS 117 and other pronouncements. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate. For those forms that are not applicable, "N/A" or similar language has been Indicated.
	4.	ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA). Programs funded through ARRA are identified separately in SEFA
	5.	Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA. - Verify or reconcile on reconciliation worksheet.
	6.	The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (IND COST INFO 30) on Line 12 it 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.
<u> </u>	7,	Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.
SCI	4EDI	ULE OF EXPENDITURES OF FEDERAL AWARDS
	8.	Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name Includes "ARRA - " prefix - Correct ARRA CFDA and ISBE program numbers are listed
	9.	. All prior year's projects are included and reconciled to final FRIS report amounts. Including reciept/revenue and expenditure/disbursement amounts.
[10.	. All current year's projects are included and reconciled to most recent FRIS report filed. Including revenue and expenditure/disbursement amounts.
	•	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.
	18 19 20 21 22 23 24 25 26	 Each CNP project should be reported on separate line (one line per project year per program). Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year. Exceptions should result in a finding with Questioned Costs. The total value of COMMODITIES has been reported on the SEFA (CFDA 10.555). The value is determined from the following, with each item on a separate line: Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Ĺ	27	'. Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards
SU	MMA	ARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	28 29 30 31	s. Audit opinions expressed in opinion letters match opinions reported in Summary. 9. <u>All</u> Summary of Auditor Results questions have been answered. 1. All tested programs are listed. 1. Correct testing threshold has been entered. (OMB A-133, §520)
Fir		s have been filled out completely and correctly (if none, mark "N/A").
	32 33 34	 Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding. Finding completed for <u>each</u> Significant Deficiency and for <u>each</u> Material Weakness noted in opinion letters. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program). Questioned Costs have been calculated where there are questioned costs.
	36 37	6. Questioned Costs are separated by project year <u>and</u> by program. 7. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.

Page 37 Page 37

- Should be based on actual amount of interest earned
- Ouestioned Cost amounts are broken out between programs if multiple programs are listed on the finding
 38. A CORRECTIVE ACTION PLAN has been completed for each finding.
 - - Including Finding number, action plan details, projected date of completion, name and title of contact person

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Arlington Heights School District 25 05-016-0250-02

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 Flow-through Federal Revenues	Account 4000	\$	2,798,442
Revenues 9-14, Line 112 Value of Commodities Indirect Cost Info 30, Line 11	Account 2200		119,691
Less: Medicaid Fee-for-Service Revenues 9-14, Line 269	Account 4992		
AFR TOTAL FEDERAL REVENUES:		<u>\$</u>	2,918,133
ADJUSTMENTS TO AFR FEDERAL REVEN Reason for Adjustment:	UE AMOUNTS:		
ADJUSTED AFR FEDERAL REVENUES Total Current Year Federal Revenues Re Federal Revenues	Column D	\$	2,918,133
Adjustments to SEFA Federal Revenue	es:		
Reason for Adjustment:			
ADJUSTED SEFA FE	DERAL REVENUE:	\$	_
	DIFFERENCE:	\$	2,918,133

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Arlington Heights School District 25 Year Ending June 30, 2011 05-016-0250-02

AND A DESCRIPTION OF THE PROPERTY OF THE PROPE		ISRE Prolect #	Receipts/	Receipts/Revenues	Expenditure/Di	Expenditure/Disbursements *			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	€	(B)	()	(0)	(E)	(F)	(0)	(H)	0
U.S. DEPARTMENT OF EDUCATION									
Foreign Language Assistance Grant (FLAP)	84.293A	11-4099-00	0	133,949	0	133,949		133,949	N/A
PASSED THROUGH ILLINOIS DEPARTMENT OF TRANSPORTATION:									
Safe Routes to School Grant	20.205	FY2011	O	66,999	0	66'99		66'99	N/A
PASSED THROUGH ILLINOIS STATE BOARD OF FDI ICATION:									AND THE PROPERTY OF THE PROPER
(M) Fed Sp. Ed I.D.E.A. Room & Board	84.027A	10-4625-XC	o	42,544	0	42,544		42,544	N/A
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	10-4909-00	53,907	3,799	30,527	27,179		57,706	61,200
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	11-4909-00	0	93,714	0	89,290		89,290	96,574
Title II - Teacher Quality	84.367A	11-4932-00	0	123,346	0	123,346		123,346	127,707
Title I - Low Income	84.010A	11-4300-00	0	195,121	0	178,397		178,397	195,121
ARRA- Education Job Funds Program	84.410A	11-4880-00	0	197,733	0	197,733		197,733	N/A

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

The accompanying notes are an integral part of this schedule.

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

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Arlington Heights School District 25 05-016-0250-02 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2011

		ISBE Project #	Receipts/Revenues	Revenues	Expenditure/D	Expenditure/Disbursements 4			77 (A) (M.) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	€	(B)	(0)	(a)	(E)	(£)	(0)	(H)	(1)
U.S. DEPARTMENT OF EDUCATION									
PASSED THROUGH NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION:									
(M) Fed Sp. Ed I.D.E.A Preschool Flow-Through	84.173A	11-4600-00	0	43,020	Û	43,020		43,020	N/A
(M) ARRA - Sp. Ed I.D.E.A Preschool Flow-Through	84.392A	11-4856-00	O	22,777	٥	22,777		67,777	N/A
(M) Fed Sp. Ed I.D.E.A Flow-Thraugh	84.027A	11-4620-00	0	1,113,733	٥	1,113,733		1,113,733	N/A
(M) ARRA – Sp. Ed I.D.E.A Flow-Through	84.391A	11-4857-00	0	358,012	0	358,012		358,012	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			53,907	2,238,799	30,527	2,241,031		2,271,558	480,602
									T 1/2mb/s military (Ambrers and an artist and artist artist and artist artist and artist artist and artist artist artist and artist a
								e de la companya de	***************************************
The state of the s									

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

The accompanying notes are an integral part of this schedule.

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

still be included in part III of the data collection form.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Arlington Heights School District 25 Year Ending June 30, 2011 05-016-0250-02

		ISBE Project #	Receipts/	Receipts/Revenues	Expenditure/D	Expenditure/Disbursements 4			
Code Colored Through Granton	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Description of Clieber Title and	Number	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	€	(9)	<u>(</u>)	(a)	(E)	(F)	(0)	(H)	(1)
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION:					The state of the s				
National School Lunch Program	10.555	10-4210-00	190,533	31,811	190,533	31,811		222,344	N/A
National School Lunch Program	10.555	11-4210-00	O	196,095	0	196,095		196,095	N/A
School Breakfast Program	10.555	10-4220-00	0	5,006	0	5,006		5,006	N/A
School Breakfast Program	10.555	11-4220-00	4,015	414	4,015	414		4,429	N/A
Value of Commodities	10.550	FY2011	0	94,013	0	94,013		94,013	N/A
Vatue of Commodities - DOD Fresh Fruits and Vegetables	10.582	FY2011	0	25,678	0	25,678		25,678	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			194,548	353,017	194,548	353,017		547,565	N/A
U.S. DEPARTMENT OF HEALTHCARE AND FAMILY									
PASSED THROUGH ILLINOIS DEPARTMENT HEALTHCARE AND FAMILY SERVICES:									
Medicaid - Administrative Outreach	93.778	11-4991-00	0	125,369	0	73,551		73,551	N/A
TOTAL FEDERAL AWARDS			248,455	2,918,133	225,075	2,868,547		3,093,622	480,602

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

The accompanying notes are an integral part of this schedule.

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

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

Arlington Heights School District 25 05-016-0250-02 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2011

Note 1: Basis of Presentation⁵

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

Note 2: Subrecipients⁶

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

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

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

Arlington Heights School District 25 05-016-0250-02 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2011

	SECTION I - SUMMARY OF AU	IDITOR'S RESULTS
FINANCIAL STATEMENTS		
Type of auditor's report issued	: Unqualified	
	(Unqualified, Qualified, Adverse, Dis	claimer)
INTERNAL CONTROL OVER	FINANCIAL REPORTING:	
 Material weakness(es) ident 	ified?	YES X NO
 Significant Deficiency(s) idea be material weakness(es) 	ntified that are not considered to	YES X None Reported
Noncompliance material to f	inancial statements noted?	YES X NO
FEDERAL AWARDS INTERNAL CONTROL OVER • Material weakness(es) identi		YES X NO
	ntified that are not considered to	YES X None Reported
Type of auditor's report issued	on compliance for major programs:	Unqualified (Unqualified, Qualified, Adverse, Disclaimer ⁷)
Any audit findings disclosed th accordance with Circular A-130	at are required to be reported in 3, § .510(a)?	YES X NO
IDENTIFICATION OF MAJOR	PROGRAMS: ⁸	
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTI	ER ¹⁰
84.027A	Fed Sp. Ed IDEA Room and Board and F	Flow-Through
84.391A, 84.392A	ARRA - Fed Sp. Ed IDEA Preschool and	Flow-Through
B4.173A	Fed Sp. Ed IDEA Preschool	
Dollar threshold used to disting	uish between Type A and Type B programs:	\$300,000.00
Auditee qualified as low-risk au	ditee?	XYESNO
7 If the audit report for one	or more major programs is other than unqualified, indic	• cate 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."

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

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

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

Arlington Heights School District 25 05-016-0250-02 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

	SEC	CTION II - FINANCIAL STA	ATEMENT FINDINGS	3
1. FINDING NUMBER: ¹¹	NONE	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirer	ment			
4. Condition				
5. Context12				
6. Effect				
7. Cause				
8. Recommendation				
9. Management's response ¹⁷	3			
For ISBE Review Date: Initials:		Resolution Criteria Code Disposition of Questione		

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.

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

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

Arlington Heights School District 25 05-016-0250-02

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2011

	SECTION III - F	EDERAL AWARD FINDIN	IGS AND QUESTIONI	ED COSTS
FINDING NUMBER:14	NONE	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
Federal Program Name an	d Year:			
Project No.:			5. CFDA No	
Passed Through: Federal Agency:				
Criteria or specific require	ement (including s	tatutory, regulatory, or othe	r citation)	
, Condition ¹⁵				
0. Questioned Costs ¹⁶				
u, questioned dosts				
1. Context ¹⁷				
12. Effect				
3. Cause				
14. Recommendation				
15, Management's respons	e ¹⁸			
For ISBE Review Date:		Resolution Criteria Cod		
Initials:		Disposition of Question	ned Costs Code Letter	

See footnote 11.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

¹⁷ See footnote 12.

¹⁰ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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Arlington Heights School District 25 05-016-0250-02 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2011

Finding Number	Condition	Current Status ²

NONE

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

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

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

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:

Arlington Heights School District 25 05-016-0250-02 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹ Year Ending June 30, 2011

Corrective Actio	n Plan	
Finding No.:	N/A	-
Condition:		
Plan:		
Anticipated Date	of Completion:	
Name of Contact	Person:	[person responsible for implementation]
Management Re	sponse:	[if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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



INDEPENDENT AUDITORS' REPORT

The Board of Education Arlington Heights School District 25 Arlington Heights, Illinois

We have audited the accompanying basic financial statements as listed in the table of contents of the Annual Financial Report Form of Arlington Heights School District 25 (the District) as of and for the year ended June 30, 2011. These financial statements are the responsibility of Arlington Heights School District 25's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note A, Arlington Heights School District 25 has prepared these financial statements using accounting practices prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Arlington Heights School District 25 as of June 30, 2011, or changes in its financial position for the fiscal year then ended.

(Continued)



Additionally, in our opinion, the financial statements referred to above present fairly, in all material respects, the statements of position of the funds and account groups of Arlington Heights School District 25 as of June 30, 2011, and the revenues and expenditures of its funds for the fiscal year then ended on the basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2012, on our consideration of Arlington Heights School District 25's internal control over financial reporting and our testing of its compliance with regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The schedules listed in the table of contents as "Supplemental Information" and "Statistical Information" are presented for the purposes of additional analysis and are not a required part of the basic financial statements of Arlington Heights School District 25. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois January 31, 2012

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Arlington Heights School District 25 (the District) conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, as applicable to Illinois School Districts.

The more significant of the District's accounting policies are described below.

1. Reporting Entity

The District is located in Cook County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

The District includes all funds of its operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying basic financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board (GASB) pronouncements.

2. Measurement Focus, Basis of Accounting, and Basis of Presentation

The accounts of the District are organized on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain non-current assets and liabilities of the governmental funds not recorded directly in those funds.

Property and replacement taxes, interest, and intergovernmental (grant) revenue associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The District reports deferred revenue on its financial statements. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the statement of position and revenue is recognized.

The District has the following fund types and account groups:

Governmental funds are used to account for the District's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers most revenues susceptible to accrual if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if vouchered by year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences, claims, and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Funds are classified into the following categories: governmental and fiduciary.

Governmental funds are used to account for all of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service funds), and the acquisition or construction of major capital facilities (capital projects funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The following funds are the District's funds:

a. General (Educational) Fund

The General Fund includes the Educational Fund Account, the Working Cash Fund Account, and the Tort Immunity and Judgment Fund Account. The Educational Fund Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Fund Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements to the Special Revenue Fund's Operations and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund Account to other funds must be repaid within one year. As allowed by the School Code of Illinois, this Fund may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Fund Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Fund is used to account for revenues derived from a specific property levy and state reimbursement grants, and expenditures of these monies is for risk management activities.

b. Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the debt service, capital projects, or fiduciary funds) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds are as follows:

Operations and Maintenance Fund - is used for expenditures made for operations, repair, and maintenance of the District's building and land. Revenue consists primarily of local property taxes.

Tort Immunity and Judgment Fund - accounts for all revenues and expenditures related to liability insurance. Revenue consists primarily of local property taxes.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

b. Special Revenue Funds (Continued)

Transportation Fund - accounts for all revenues and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the General Fund or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Fund of at least .05% of the District's current equalized assessed valuation.

c. Debt Service Fund

The *Debt Service Fund* is used for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service.

d. Capital Projects Funds

The *Capital Projects Fund* - accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The *Fire Prevention and Safety Fund* - accounts for state-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

e. Fiduciary Funds

The Fiduciary Funds account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The *Student Activity Funds (Agency Fund)* - are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for assets held by the District which are owned, operated, and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational, or cultural purposes. It accounts for activities such as student yearbook, student clubs and council, and scholarships.

The *Flex Spending Fund* accounts for assets that are normally maintained by a third party as a convenience for District management.

3. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatments applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated capital assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of capital assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues and long-term debt retirements payable.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of the results of operations.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. <u>Deposits and Investments</u>

State statute requires the District to use the investment services of the Township High School District 214 Treasurer and authorize the District to invest in obligations of the U.S. Treasury, certain highly rated commercial paper, corporate bonds, repurchase agreements, and money market mutual funds registered under the Investment Company Act of 1940, with certain restrictions. Investments are stated at fair value. Changes in the fair value of investments are recorded as investment income.

5. Property Taxes Receivable

The District must file its tax levy resolution by the last Tuesday in December of each year. The tax levy resolution was approved by the Board of Education on December 16, 2010. The District's property tax is levied each year on all taxable real property located in the District and becomes a lien on the property on January 1 of that year. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County except for certain railroad property, which is assessed directly by the state. The county is reassessed every three years by the Assessor.

The Illinois Department of Revenue has the statutory responsibility of ensuring uniformity of real property assessments throughout the state. Each year, the Illinois Department of Revenue furnishes the county clerks with an adjustment factor to equalize the level of assessment between counties at one-third of market value. This factor (the equalization factor) is then applied to the assessed valuation to compute the valuation of property to which the tax rate will be applied (the equalized assessed valuation). The equalization factor for Cook County was 3.3000 for 2010.

The County Clerk adds the equalized assessed valuation of all real property in the county to the valuation of property assessed directly by the state (to which the equalization factor is not applied) to arrive at the base amount (the assessment base) used to calculate the annual tax rates, as described above. The equalized assessed valuation for the extension of the 2010 tax levy was \$2,063,398,732.

Property taxes are collected by the Cook County Collector/Treasurer who remits them to the Township Treasurer. Taxes levied in one year become due and payable in two installments on March 1 and approximately September 1 during the following year. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization, and any changes from the prior year will be reflected in the second installment bill.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Property Tax Receivable (Continued)

The portion of the 2010 property tax levy not received by June 30 is recorded as a receivable, net of estimated uncollectibles of 2%. The net receivable collected within the current year, or due and expected to be collected soon enough thereafter to be used to pay liabilities of the current period, less the taxes collected soon enough after the end of the previous fiscal year are recognized as revenue. Such time, thereafter, does not exceed 60 days. Net taxes receivable less the amount expected to be collected within 60 days is reflected as deferred revenue.

6. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to the Municipal Retirement/Social Security Fund, with the balance allocated at the discretion of the District.

7. Capital Assets

Capital assets used in governmental fund types of the District are recorded in the General Fixed Assets Account Group. Capital assets are defined by the District as assets with an initial individual or group cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of capital assets is provided over the estimated useful lives using the straight-line method and is reflected for informational purposes only. Depreciation of capital assets is not charged to operations of the District. The estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20-50
Vehicles	8
Machinery	5-20
Equipment	5-20

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Accumulated Unpaid Vacation and Sick Pay

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year. A limit of 10 days may be carried over into the next year. Maintenance employees are awarded vacation time on July 1 in the year following the year in which they earned the vacation time.

All certified employees receive a specified number of sick days per year depending on the years of service, in accordance with the agreement between the Board of Education and the Arlington Teachers' Association. Unused sick leave days accumulate to a maximum of 340 days. Employees are not compensated for accumulated sick days upon retirement.

Educational support personnel receive 15 sick days per year, which accumulate to a maximum of 255 days. The District does not reimburse employees for unused sick days remaining upon termination of employment.

9. Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the General Long-Term Debt Account Group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the General Long-Term Debt Account Group.

Governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE B - LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December of each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- e) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- f) The budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 23, 2010, and have not been amended.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE C - DEPOSITS AND INVESTMENTS

1. Cash and Investments Under the Custody of the Township Treasurer

As explained in Note A, the Illinois Compiled Statutes require the District to utilize the cash and investment services of the Township High School District 214 Treasurer (the Treasurer). As such, the Treasurer is the lawful custodian of these school funds. The Treasurer is appointed by the districts to serve the school districts in the township. The investment policies are established by the Treasurer, as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is the direct recipient of property taxes, replacement taxes, and most state and federal aid, and disburses school funds upon lawful order to the School Board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township.

District cash and investments (other than the student activity and petty cash funds) are part of a common pool for all the school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balances by district or cooperative. Income from investments is distributed based upon the District's percentage participation in the pool. Cash for all funds, including cash applicable to the Debt Service Fund and the Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's office operates as a nonrated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 46.54 days at June 30, 2011. The Treasurer also holds money market type investments and deposits with financial institutions, including certificates of deposit. As of the same date, the fair value of all investments held by the Treasurer's office was \$227,458,343, and the fair value of the District's proportionate share of the pool was \$74,369,884.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

1. Cash and Investments Under the Custody of the Township Treasurer (Continued)

Interest Rate Risk

The District's investment policy, which is the same as the Treasurer's office, seeks to ensure preservation of capital in the District's overall portfolio. The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles. The investment portfolio is required to provide sufficient liquidity to pay District obligations as they come due, considering maturity and marketability. The investment portfolio is also required to be diversified as to maturities and investments, as appropriate to the nature, purpose, and amount of funds. The District will also consider investments in local financial institutions, recognizing their contribution to the community's economic development.

2. Cash and Investments in the Custody of the District

At June 30, 2011, the carrying value of the District's student activity funds and flexible spending fund was \$254,804, all of which was deposited with a financial institution and fully insured.

Custodial Credit Risk - With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. At June 30, 2011, the District had no uninsured cash balances.

NOTE D - CAPITAL ASSETS

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

	Balance				Balance
	July 1, 2010	 Increases	_	Decreases	 June 30, 2011
Land	\$ 1,205,562	\$ _	\$	-	\$ 1,205,562
Construction in progress	10,551,040	194,831		542,658	10,203,213
Buildings	97,206,140	-		-	97,206,140
Building improvements	5,145,762	1,119,137		-	6,264,899
Vehicles	479,704	72,755		139,057	413,402
Machinery and equipment	8,437,469	945,583		140,384	9,242,668
Total capital assets	\$ 123,025,677	\$ 2,332,306	\$	822,099	\$ 124,535,884

NOTES TO THE ANNUAL FINANCIAL REPORT $\underline{\text{June 30, 2011}}$

NOTE E - LONG-TERM LIABILITIES

	_	Balance July 1, 2010		Additions		Deletions		Balance June 30, 2011	
General obligation bonds Capital leases Compensated absences	\$	19,970,000 22,587 224,192	\$	- - 224,198	\$	4,780,000 10,488 224,192	\$	15,190,000 12,099 224,198	
Total long-term liabilities	\$_	20,216,779	\$	224,198	\$_	5,014,680	\$	15,426,297	

1. Bonds Payable

The summary of activity in bonds payable for the year ended June 30, 2011 is as follows:

	Bonds Payable	Debt	Debt Debt		
	July 1, 2010	Issued	Retired	June 30, 2011	
\$5,000,000 Life Safety Issue Bonds, Series 1992, due December 1, 2010, interest at 5.70% to 7.70%.	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	
\$22,695,000 GO Limited Tax School Bonds, Series 2005, due December 1, 2012, interest at 5.00%.	13,200,000	-	3,780,000	9,420,000	
\$5,770,000 GO Limited Tax School Bonds, Series 2008, due December 1, 2013, interest at 4.00%.	5,770,000			5,770,000	
Total	\$ 19,970,000	\$	\$ 4,780,000	\$ 15,190,000	

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE E - LONG-TERM LIABILITIES (Continued)

1. <u>Bonds Payable</u> (Continued)

At June 30, 2011, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2012	5,025,000	576,175	5,601,175
2013	5,045,000	327,675	5,372,675
2014	5,120,000	102,400	5,222,400
Total	\$ 15,190,000 \$	1,006,250 \$	16,196,250

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$2,291,126 in the Debt Service Fund to service the outstanding bonds payable. As of June 30, 2011, the District was in compliance with all significant bond covenants.

The District is subject to the Illinois School Code, which limits the bond indebtedness to 6.90% of the most recent available equalized assessed valuation of the District. As of June 30, 2011, the statutory debt limit for the District was \$142,374,513, of which \$127,172,414 is fully available.

2. Capital Lease

The District leases copiers from a third party. The lease terms require monthly payments of \$4,403 through January 2013.

Future minimum lease payments are as follows:

Year Ending		_	
June 30	Principal	Interest	<u>Total</u>
2012	11,141	427	11,568
	•	727	•
2013	958		963
Total	12,099	\$ 432	\$ 12,531

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE F - RESERVED FUND BALANCES AND SPECIAL TAX LEVIES

1. Special Education Tax Levy

Revenues from the special education tax levy and the related expenditures have been included in the operations of the Educational Fund. Because cumulative expenditures exceeded cumulative revenues, there is no fund balance restriction.

NOTE G - INTERFUND TRANSFERS

The District transferred \$13,090 from the Debt Service Fund to the General (Educational) Fund. The amount transferred represents interest earned on investments.

The District transferred \$44,482 from the Operations & Maintenance Fund to the General (Educational) Fund. The amount transferred represents interest earned on investments.

The District transferred \$30,722 from the Working Cash Fund to the General (Educational) Fund. The amount transferred represents interest earned on investments.

NOTE H - RETIREMENT FUND COMMITMENTS

1. Teachers' Retirement System of the State of Illinois

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

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

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

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

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

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

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2011, state of Illinois contributions were based on 23.10 percent of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$7,643,553 in pension contributions that the state of Illinois paid directly to TRS. For the years ended June 30, 2010 and June 30, 2009, the state of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 23.38 percent (\$7,743,910) and 17.08 percent (\$5,344,277), respectively.

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

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2011 were \$191,916. Contributions for the years ended June 30, 2010 and June 30, 2009, were \$192,107 and \$181,480, respectively.

Federal and Special Trust Fund Contributions

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

For the year ended June 30, 2011, the employer pension contribution was 23.10 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2010 and 2009, the employer contribution was 23.38 and 17.08 percent, respectively, of salaries paid from federal and special trust funds. For the year ended June 30, 2011, salaries totaling \$357,384 were paid from federal and special trust funds that required employer contributions of \$82,556. For the years ended June 30, 2010 and June 30, 2009, required District contributions were \$32,059 and \$13,350, respectively.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

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

Early Retirement Option (ERO)

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

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

For the year ended June 30, 2011, the District paid \$55,167 to TRS for employer contributions under the ERO program. For the years ended June 30, 2010 and June 30, 2009, the District paid \$0 in employer ERO contributions.

Salary Increases Over 6 Percent and Excess Sick Leave

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

For the year ended June 30, 2011, the District paid \$5,445 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2010 and June 30, 2009, the District paid \$0 and \$0, respectively, to TRS for employer contributions due on salary increases in excess of 6 percent.

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

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

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

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

Further Information on TRS

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

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

THIS Fund Employer Contributions

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action, with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan, with the cooperation of TRS. The Director of HFS determines the rates and premiums for annuitants and dependent beneficiaries and establishes the cost-sharing parameters. Section 6.6 of the State Employees Group Insurance Act of 1971 requires that all active contributors to the TRS who are not employees of the state make a contribution to the THIS Fund.

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

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

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

On-behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members, which were 0.88 percent of pay during the year ended June 30, 2011. State of Illinois contributions were \$291,183, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2010 and June 30, 2009 were 0.84 percent of pay. State contributions on behalf of district employees were \$278,224 and \$262,833, respectively.

Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.66 percent during the year ended June 30, 2011 and 0.63 percent during the years ended June 30, 2010 and June 30, 2009. For the year ended June 30, 2011, the District paid \$218,387 to the THIS Fund. For the years ended June 30, 2010 and June 30, 2009, the District paid \$208,668 and \$197,125, respectively, to the THIS Fund, which was 100 percent of the required contribution.

Further Information on the THIS Fund

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

2. Illinois Municipal Retirement Fund

Plan Description

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

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Funding Policy

As set by state statute, the District's regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District contribution rate for calendar year 2010 used by the District was 9.35 percent of annual covered payroll. The District annual required contribution rate for calendar year 2010 was 12.08 percent. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Annual Pension Cost

For the fiscal year ended December 31, 2010, the District's actual contributions for pension costs for the regular plan were \$607,483. The District's required contributions for calendar year 2011 was \$834,331.

_	Trend Information									
_	Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation						
	12/31/10 \$	784,855	77% \$	177,372	>					
	12/31/09 12/31/08	549,824 513,071	100% 100%	-						

^{*} Information above represents the net pension obligation at December 31, 2010, the plan's year end. As June 30, 2011, the District's net pension obligation was \$179,294.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Annual Pension Cost (Continued)

	_	June 30, 2011
Annual required contribution	\$	721,400
Interest on net pension obligation		6,841
Adjustment to annual required contribution	_	(4,890)
Annual net pension obligation		723,351
Contributions made	_	(635,266)
Increase in net pension obligation		88,085
Net pension obligation, beginning of year	_	91,209
Net pension obligation, end of year	\$_	179,294

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 percent per year depending on age and service, attributable to seniority/merit, and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the District's regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial value and market value of assets. The District's regular plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the regular plan was 72.64 percent funded. The actuarial accrued liability for benefits was \$17,082,817 and the actuarial value of assets was \$12,408,165, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,674,652. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$6,497,142 and the ratio of the UAAL to the covered payroll was 72 percent.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

3. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare. The District paid the total required contribution for the current fiscal year.

NOTE I - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The District administers a single-employer defined benefit healthcare plan for active employees. The District does not allow retirees and/or their spouses to access the District's group health insurance plan during retirement, except under two specific laws: the Consolidated Omnibus Budget Reconciliation Act (COBRA) or Public Act 86-1444. In accordance with federal COBRA legislation, the District must allow a covered employee to continue his or her health insurance for a minimum of 18 months after employment ends. Public Act 86-1444 amends the Illinois Insurance Code to require Illinois Municipal Retirement Fund (IMRF) employers who offer health insurance to their active employees to offer the same health insurance to retirees at the same premium rate for active employers. If a retiree elects to leave the health plan, he/she may not return to the plan in a future year. For 2011, a total of 7 former employees or spouses accessed a postemployment benefits through the District.

Funding Policy

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), retirees contribute the same premium amount as active employees plus a 2% COBRA administration fee. Under Public Act 86-1444, retirees are responsible to contribute the full premium toward the cost of their insurance. There is not an additional administrative charge allowed under this act. Retirees may also access dental and life insurance benefits on a "direct pay" basis. Currently, the District contributes 87.9 percent to the postemployment benefits. For fiscal year 2011, the District contributed \$10,056 toward the cost of the postemployment benefits for retirees.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's estimated net OPEB obligation to the Retiree Health Plan:

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

		June 30, 2011
Annual required contribution	\$	11,385
Interest on net OPEB obligation		163
Adjustment to annual required contribution	_	(109)
Annual OPEB cost		11,439
Contributions made	_	(10,056)
Increase in net OPEB obligation		1,383
Net OPEB obligation beginning of year		3,255
Net OPEB obligation end of year	\$	4,638

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2011 and the two preceding fiscal years were as follows:

	Actuarial	Percentage					
	Valuation	Annual	Annual OPEB				
		OPEB	Cost	Net OPEB			
_	Date	Cost	Contributed	Obligation			
	<u> </u>						
	6/30/11 \$	11,439	87.9% \$	4,638			
	6/30/10	11,477	87.6%	3,255			
	6/30/09	11,890	84.6%	1,834			

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Funding Status and Funding Progress

As of June 30, 2011, the actuarial accrued liability for benefits was \$116,704, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) and the ratio of the unfunded actuarial accrued liability to the covered payroll were not available.

The projection of future benefit payments for an ongoing plan involved estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Methods and Assumptions (Continued)

The following simplifying assumptions were made:

Contribution rates:

District Not Applicable

Plan members 0.00%

Actuarial valuation date June 30, 2011

Actuarial cost method Entry age

Amortization period Level percentage of pay,

closed

Remaining amortization period 30 years

Asset valuation method Market

Actuarial assumptions:

Investment rate of return* 5.00%
Projected salary increases 5.00%
Healthcare inflation rate 8.00% initial 6.00% ultimate

Mortatility, Turnover, Disability,

Retirement ages Same rates utilized for IMRF

Percentage of active employees assumed to elect benefit 20%

Employer provided benefit Explicit: None

Implicit (All): 20% of premium

to age 65

(50% of \$508/month + 50% of

\$1,141/month)

^{*}Includes inflation at 3.00%

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE J - JOINT AGREEMENTS

The District is a member of the Northwest Suburban Special Education Organization (NSSEO), a joint agreement that provides certain special education services to residents of many school districts. The District believes that, because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint governing boards, these are not properly included as component units of the District.

NOTE K - DEFICIT FUND BALANCE

The Capital Projects Fund had a deficit fund balance of \$37,970 at June 30, 2011.

NOTE L - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation claims. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years. There were no significant reductions in insurance coverage from the prior year.

The District is self-insured for medical coverage that is provided to District personnel. Health Care Service Corporation administers claims for a per-person, per-month fee. Expenditures are recorded as incurred in the form of direct contributions from the District to Health Care Service Corporation for payment of employee health claims and administration fees. The District's liability will not exceed \$100,000 per employee, or 125% of the expected claims in the aggregate as provided by stop-loss provisions incorporated in the plan.

At June 30, 2011, total unpaid claims, including an estimate for claims that have been incurred but not reported (IBNR) to the administrative agent, amounted to \$947,336. The estimates are developed based on reports prepared by the administrative agent. For the two years ended June 30, 2011 and 2010, changes in the liability reported in the Insurance Fund for unpaid claims are summarized as follows:

		Claims	Current Year		Claims
		Payable	Claims		Payable
		Beginning	and Changes	Claims	End of
		of Year	in Estimate	Paid	Year
	_				_
Fiscal Year 2011	\$	997,094	\$ 4,522,005	\$ 4,571,763	\$ 947,336
Fiscal Year 2010		696,926	5,113,243	4,813,075	997,094

NOTES TO THE ANNUAL FINANCIAL REPORT June 30, 2011

NOTE M - CONTINGENCIES

1. Litigation

The District is not involved in any significant litigation that would materially affect the balances reported at June 30, 2011. With regard to other pending matters, the eventual outcome and related liability, if any, are not determinable at this time. No provision has been made in the accompanying financial statements for settlement costs.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 31, 2012, the date these financial statements were available to be issued. Management has determined no events or transactions have occurred subsequent to the balance sheet date that require disclosure in the financial statements.