

Due to ROE on October 15th  
Due to ISBE on November 15th  
SD/JA12

School District  
Joint Agreement

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

Illinois School District/Joint Agreement  
Annual Financial Report \*  
June 30, 2012

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

05-016-0250-02

County Name:

Cook County

Name of School District/Joint Agreement:

Arlington Heights School District 25

Address:

1200 South Dunton

City:

Arlington Heights

Email Address:

Zip Code:

60005

Annual Financial Report

Type of Auditor's Report Issued:

Qualified

Unqualified

Adverse

Disclaimer

Reviewed by District Superintendent/Administrator

**SARAH JEROME**  
District Superintendent/Administrator

Name of Township:  
Township Treasurer Name (type or print):

Email Address:

Telephone:

Signature & Date:

*Sarah Jerome*  
June 15, 2012

\* This form is based on 23 IllCS 160, Official Code of Regulations, Administrative Code 700, Subtitle A, Chapter 1, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (6/5/12)

Accounting Basis:

CASH  
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

[Send ISBE a File](#)

0

A-133 Single Audit Status:

YES NO Are Federal expenditures greater than \$500,000?

YES NO Is all A-133 Single Audit Information completed and attached?

YES  NO Were any findings issued?

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Baker Tilly Virchow Krause, LLP

Name of Audit Manager:

James White

Address:

1301 West 22nd Street, Suite 400

City:

Oak Brook

Phone Number:

(630) 990-3131

IL License Number:

066-004260

Email Address:

james.white@bakertilly.com

State:

IL

Fax Number:

(630) 990-0039

Expiration Date:

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Signature & Date:

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

*Note: CD/Disk no longer accepted.*

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

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

**Submit Paper Copy of AFR with Signatures**

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

*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

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

### AUDITOR'S QUESTIONNAIRE

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

#### **PART A - FINDINGS**

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

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

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

#### **PART C - OTHER ISSUES**

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- X 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/21/95
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.

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

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

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

23. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/12

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Intergovernmental Accounts Receivable (150)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	329564	9607	175614	67456	335896	918137
<b>Other Receivables (160)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	N/A	N/A	N/A	N/A	N/A	0
<b>Deferred Revenues &amp; Other Current Liabilities (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	-329564	-5177	-175614	-33728	-167948	-712031
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	974591	8871	526841	68650	335896	1914849
<b>Total</b>						<b>2120955</b>

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review

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

**Comments Applicable to the Auditor's Questionnaire:**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O																								
1	<b>FINANCIAL PROFILE INFORMATION</b>																																						
2																																							
3	<i>Required to be completed for School Districts only.</i>																																						
4																																							
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																						
6																																							
7	Tax Year <b>2011</b> Equalized Assessed Valuation (EAV): 1,903,751,676																																						
8																																							
9	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 20%; text-align: center;">Educational</td> <td style="width: 20%; text-align: center;">Operations &amp; Maintenance</td> <td style="width: 20%; text-align: center;">Transportation</td> <td style="width: 15%; text-align: center;">Combined Total</td> <td style="width: 10%; text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td style="text-align: center;">0.024145 +</td> <td style="text-align: center;">0.002167 +</td> <td style="text-align: center;">0.000545 =</td> <td style="text-align: center;">0.026860</td> <td style="text-align: center;">0.000000</td> </tr> </table>																Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s):	0.024145 +	0.002167 +	0.000545 =	0.026860	0.000000												
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																																		
Rate(s):	0.024145 +	0.002167 +	0.000545 =	0.026860	0.000000																																		
10																																							
11																																							
12																																							
13	<b>B. Results of Operations *</b>																																						
14																																							
15	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">Receipts/Revenues</td> <td style="width: 25%; text-align: center;">Disbursements/ Expenditures</td> <td style="width: 15%; text-align: center;">Excess/ (Deficiency)</td> <td style="width: 10%; text-align: center;">Fund Balance</td> </tr> <tr> <td></td> <td style="text-align: center;">60,912,522</td> <td style="text-align: center;">61,517,167</td> <td style="text-align: center;">(604,645)</td> <td style="text-align: center;">62,379,997</td> </tr> </table>																Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance		60,912,522	61,517,167	(604,645)	62,379,997														
	Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance																																			
	60,912,522	61,517,167	(604,645)	62,379,997																																			
16																																							
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																						
18																																							
19																																							
20	<b>C. Short-Term Debt **</b>																																						
21																																							
22	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">CPPRT Notes</td> <td style="width: 25%; text-align: center;">TAWs</td> <td style="width: 15%; text-align: center;">TANs</td> <td style="width: 10%; text-align: center;">TO/EMP. Orders</td> <td style="width: 10%; text-align: center;">GSA Certificates</td> </tr> <tr> <td></td> <td style="text-align: center;">0 +</td> </tr> <tr> <td></td> <td style="text-align: center;">Other</td> <td style="text-align: center;">Total</td> <td colspan="3"></td> </tr> <tr> <td></td> <td style="text-align: center;">0 =</td> <td style="text-align: center;">0</td> <td colspan="3"></td> </tr> </table>																CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates		0 +	0 +	0 +	0 +	0 +		Other	Total					0 =	0			
	CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates																																		
	0 +	0 +	0 +	0 +	0 +																																		
	Other	Total																																					
	0 =	0																																					
23																																							
24																																							
25	** The numbers shown are the sum of entries on page 25.																																						
26																																							
27																																							
28	<b>D. Long-Term Debt</b>																																						
29	Check the applicable box for long-term debt allowance by type of district.																																						
30																																							
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts, 131,358,866																																						
32	b. 13.8% for unit districts.																																						
33																																							
34	Long-Term Debt Outstanding:																																						
35																																							
36	c. Long-Term Debt (Principal only) Acct																																						
37	Outstanding:..... 511 10,165,958																																						
38																																							
39																																							
40	<b>E. Material Impact on Financial Position</b>																																						
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																						
42	Attach sheets as needed explaining each item checked.																																						
43																																							
44	Pending Litigation																																						
45	Material Decrease in EAV																																						
46	Material Increase/Decrease in Enrollment																																						
47	Adverse Arbitration Ruling																																						
48	Passage of Referendum																																						
49	Taxes Filed Under Protest																																						
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																																						
51	Other Ongoing Concerns (Describe & Itemize)																																						
52																																							
53	Comments:																																						
54																																							
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A B C D E F G H I J K L M N O P Q

**ESTIMATED FINANCIAL PROFILE SUMMARY**

(Go to the following website for reference to the Financial Profile)  
[www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm)

**District Name:** Arlington Heights School District 25  
**District Code:** 05-016-0250-02  
**County Name:** Cook County

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C.D57, C.D61, C.D65, C.D69 and C.D73)

**Total**  
 62,379,997.00  
 60,912,522.00  
 0.00

**Ratio**  
 1.024

**Score Weight Value**  
 4  
 0.35  
 1.40

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C.D57, C.D61, C.D65, C.D69 and C.D73)  
 Possible Adjustment:

**Total**  
 61,517,167.00  
 60,912,522.00  
 0.00

**Ratio**  
 1.010

**Score Adjustment Weight Value**  
 3  
 0  
 0.35  
 1.05

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

**Total**  
 70,450,001.00  
 170,861.02

**Days**  
 412.27

**Score Weight Value**  
 4  
 0.10  
 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

**Total**  
 0.00  
 43,464,554.51

**Percent**  
 100.00

**Score Weight Value**  
 4  
 0.10  
 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)  
 Total Long-Term Debt Allowed (P3, Cell H31)

**Total**  
 10,165,958.00  
 131,358,865.64

**Percent**  
 92.26

**Score Weight Value**  
 4  
 0.10  
 0.40

**Total Profile Score: 3.65 \***

**Estimated 2013 Financial Profile Designation: RECOGNITION**

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

**BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2012**

	A	B	C	D	E	F	G	H	I	J	K
		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) 1		52,206,057	8,597,170	2,069,594	1,467,005	1,583,383	0	7,644,922	59,943	66,068
5	Investments	120	99,673	17,152	4,261	3,243	3,031	0	14,779	116	128
6	Taxes Receivable	130	21,356,675	1,906,829	2,539,818	479,567	798,986	0	0	106,828	94,153
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,255,059	0	0	193,845	0	0	0	0	0
9	Other Receivables	160	0	169,385	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	135,199	32,626	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		75,052,663	11,123,162	4,613,673	2,143,660	2,385,400	0	7,659,701	166,887	160,349
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	378,995	397,558	5,828	112,987	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	6,253,251	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,227	30	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	22,766,944	3,027,839	2,539,818	660,358	798,986	0	0	106,828	94,153
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		29,400,417	3,425,427	2,545,646	773,345	798,986	0	0	106,828	94,153
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	135,199	32,626	0	0	0	0	0	60,059	0
39	Unreserved Fund Balance	730	45,517,047	7,865,109	2,068,027	1,370,315	1,586,414	0	7,659,701	0	66,196
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		75,052,663	11,123,162	4,613,673	2,143,660	2,385,400	0	7,659,701	166,887	160,349

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2012

1	A				Account Groups		
	B	L	M	N	Acct. #	General Fixed Assets	General Long-Term Debt
2	<b>ASSETS</b>						
3	<b>CURRENT ASSETS (100)</b>						
4	Cash (Accounts 111 through 115) 1		242,435				
5	Investments				120		
6	Taxes Receivable				130		
7	Interfund Receivables				140		
8	Intergovernmental Accounts Receivable				150		
9	Other Receivables				160		
10	Inventory				170		
11	Prepaid Items				180		
12	Other Current Assets (Describe & Itemize)				190		
13	<b>Total Current Assets</b>		242,435				
14	<b>CAPITAL ASSETS (200)</b>						
15	Works of Art & Historical Treasures				210	0	
16	Land				220	1,060,199	
17	Building & Building Improvements				230	116,162,506	
18	Site Improvements & Infrastructure				240	0	
19	Capitalized Equipment				250	10,635,502	
20	Construction in Progress				280	401,458	
21	Amount Available in Debt Service Funds				340		2,068,027
22	Amount to be Provided for Payment on Long-Term Debt				350		8,097,931
23	<b>Total Capital Assets</b>					128,259,665	10,165,958
24	<b>CURRENT LIABILITIES (400)</b>						
25	Interfund Payables				410		
26	Intergovernmental Accounts Payable				420		
27	Other Payables				430		
28	Contracts Payable				440		
29	Loans Payable				460		
30	Salaries & Benefits Payable				470		
31	Payroll Deductions & Withholdings				480		
32	Deferred Revenues & Other Current Liabilities				490		
33	Due to Activity Fund Organizations				493		
34	<b>Total Current Liabilities</b>						
35	<b>LONG-TERM LIABILITIES (500)</b>						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)				511		10,165,958
37	<b>Total Long-Term Liabilities</b>						10,165,958
38	Reserved Fund Balance				714		
39	Unreserved Fund Balance				730		
40	Investment in General Fixed Assets					128,259,665	
41	<b>Total Liabilities and Fund Balance</b>		242,435			128,259,665	10,165,958

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2012**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
3	RECEIPTS/REVENUES										
4	Local Sources	1000	48,606,325	5,599,157	5,438,242	1,020,797	1,729,428	0	(548,424)	219,362	207,043
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	3,716,805	0	0	540,142	0	37,897	0	0	104,245
7	Federal Sources	4000	1,952,560	8,509	0	16,651	0	0	0	0	0
8	Total Direct Receipts/Revenues		54,275,690	5,607,666	5,438,242	1,577,590	1,729,428	37,897	(548,424)	219,362	311,288
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	8,573,755	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		62,849,445	5,607,666	5,438,242	1,577,590	1,729,428	37,897	(548,424)	219,362	311,288
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	33,006,317				759,981				
13	Support Services	2000	17,160,107	7,443,499		1,914,492	958,700	228,615		210,000	507,000
14	Community Services	3000	520,332	0	0	0	33,478	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	1,472,420	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	5,651,962	0	0	0	0	210,000	507,000
17	Total Direct Disbursements/Expenditures		52,159,176	7,443,499	5,651,962	1,914,492	1,752,159	228,615		210,000	507,000
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	8,573,755	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		60,732,931	7,443,499	5,651,962	1,914,492	1,752,159	228,615		210,000	507,000
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,116,514	(1,835,833)	(213,720)	(336,902)	(22,731)	(190,718)	(548,424)	9,362	(195,712)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	228,615	0	0	0
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	21,737	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
28	Transfer of Interest	7140	37,646	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to U&M Fund <sup>4</sup>	7160	0	0	0	0	0	0	0	0	0
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	0	0	0	0	0	0	0	0	0
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7950	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		59,383	0	0	0	0	228,615	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	0	0	0	0	0	228,615	228,615	0	0
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	0	0	0	0	0	21,737	21,737	0	0
49	Transfer Among Funds	8130	0	0	0	0	0	0	0	0	0
50	Transfer of Interest	8140	0	28,267	9,379	0	0	0	0	0	0
51	Transfer from Capital Project Fund to O&M Fund	8150	0	0	0	0	0	0	0	0	0
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to U&M Fund <sup>4</sup>	8160	0	0	0	0	0	0	0	0	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0	0	0	0	0	0	0	0	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0	0	0	0	0	0	0	0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0	0	0	0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2012**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0	0	0	0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0	0	0	0
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0	0	0	0
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0	0	0	0
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0	0	0	0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0	0	0	0
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
70	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	0	0	0	0	0	0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		59,383	28,267	9,379	9,379	0	228,615	250,352	0	0
77	<b>Total Other Sources/Uses of Funds</b>			(28,267)	(9,379)	(9,379)	0	228,615	(250,352)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		2,175,897	(1,864,100)	(223,099)	(336,902)	(22,731)	37,897	(798,776)	9,362	(195,712)
79	<b>Fund Balances - July 1, 2011</b>		43,476,349	9,561,835	2,291,126	1,707,217	1,509,145	(37,897)	8,458,477	50,697	261,908
80	Other Changes in Fund Balances - Increases (Decreases)										
81	<b>Fund Balances - June 30, 2012</b>		45,652,246	7,697,735	2,068,027	1,370,315	1,586,414	0	7,659,701	60,059	66,196

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purpose Levies (1110-1120) 7		45,589,110	3,549,962	5,433,933	923,835	849,055	0	0	219,115	207,377
6	Leasing Purposes Levy 8	1130	0	0	0	0	0	0	0	0	0
7	Special Education Purposes Levy	1140	247,653	0	0	0	0	0	0	0	0
8	FICA/Medicare Only Purposes Levies	1150					853,874				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0
11	Other Tax Levies (Describe & Itemize)	1180	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>45,836,763</b>	<b>3,549,962</b>	<b>5,433,933</b>	<b>923,835</b>	<b>1,702,929</b>	<b>0</b>	<b>0</b>	<b>219,115</b>	<b>207,377</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	0	7,549	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes 9	1230	0	908,679	0	0	20,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1280	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>916,228</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0	0	0	0	0	0	0	0	0
21	Regular - Tuition from Other Districts (In State)	1312	0	0	0	0	0	0	0	0	0
22	Regular - Tuition from Other Sources (In State)	1313	0	0	0	0	0	0	0	0	0
23	Regular - Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	149,296	0	0	0	0	0	0	0	0
25	Summer Sch - Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0
26	Summer Sch - Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0
28	CTE - Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0
29	CTE - Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0
30	CTE - Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0
31	CTE - Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	121,393	0	0	0	0	0	0	0	0
33	Special Ed - Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0
34	Special Ed - Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0
36	Adult - Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0
37	Adult - Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0
38	Adult - Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0
39	Adult - Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0
40	<b>Total Tuition</b>		<b>270,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	0	0	0	35,616	0	0	0	0	0
43	Regular - Transp Fees from Other Districts (In State)	1412	0	0	0	0	0	0	0	0	0
44	Regular - Transp Fees from Other Sources (In State)	1413	0	0	0	0	0	0	0	0	0
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	0	0	0	51,550	0	0	0	0	0
46	Regular Transp Fees from Other Sources (Out of State)	1416	0	0	0	0	0	0	0	0	0
47	Summer Sch - Transp Fees from Pupils or Parents (In State)	1421	0	0	0	0	0	0	0	0	0
48	Summer Sch - Transp Fees from Other Districts (In State)	1422	0	0	0	0	0	0	0	0	0
49	Summer Sch - Transp Fees from Other Sources (In State)	1423	0	0	0	0	0	0	0	0	0
50	Summer Sch - Transp Fees from Other Sources (Out of State)	1424	0	0	0	0	0	0	0	0	0
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	0	0	0	0	0	0	0	0	0
52	CTE - Transp Fees from Other Districts (In State)	1432	0	0	0	0	0	0	0	0	0
53	CTE - Transp Fees from Other Sources (In State)	1433	0	0	0	0	0	0	0	0	0
54	CTE - Transp Fees from Other Sources (Out of State)	1434	0	0	0	0	0	0	0	0	0
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	0	0	0	0	0	0	0	0	0
56	Special Ed - Transp Fees from Other Districts (In State)	1442	0	0	0	0	0	0	0	0	0
57	Special Ed - Transp Fees from Other Sources (In State)	1443	0	0	0	0	0	0	0	0	0
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	0	0	0	0	0	0	0	0	0
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	0	0	0	0	0	0	0	0	0
60	Adult - Transp Fees from Other Districts (In State)	1452	0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	Adult - Transp Fees from Other Sources (in State)	1453				0					
61	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
62	<b>Total Transportation Fees</b>					87,166					
63	<b>EARNINGS ON INVESTMENTS</b>										
64	Interest on Investments	1510	182,035	22,954	4,309	5,175	5,118	0	(548,424)	247	(334)
65	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
66	<b>Total Earnings on Investments</b>		182,035	22,954	4,309	5,175	5,118	0	(548,424)	247	(334)
67	<b>FOOD SERVICE</b>										
68	Sales to Pupils - Lunch	1611	713,109								
69	Sales to Pupils - Breakfast	1612	103								
70	Sales to Pupils - A la Carte	1613	0								
71	Sales to Pupils - Other (Describe & Itemize)	1614	252,443								
72	Sales to Adults	1620	11,023								
73	Other Food Service (Describe & Itemize)	1690	693,752								
74	<b>Total Food Service</b>		1,670,430								
75	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
76	Admissions - Athletic	1711	0	0							
77	Admissions - Other (Describe & Itemize)	1719	0	0							
78	Fees	1720	64,837	0							
79	Book Store Sales	1730	0	0							
80	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
81	<b>Total District/School Activity Income</b>		64,837	0							
82	<b>TEXTBOOK INCOME</b>										
83	Rentals - Regular Textbooks	1811	299,856								
84	Rentals - Summer School Textbooks	1812	0								
85	Rentals - Adult/Continuing Education Textbooks	1813	0								
86	Rentals - Other (Describe & Itemize)	1819	0								
87	Sales - Regular Textbooks	1821	0								
88	Sales - Summer School Textbooks	1822	0								
89	Sales - Adult/Continuing Education Textbooks	1823	0								
90	Sales - Other (Describe & Itemize)	1829	0								
91	<b>Total Textbook Income</b>	1890	299,856								
92	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
93	Rentals	1910	0	929,257							
94	Contributions and Donations from Private Sources	1920	850	0	0	0	0	0	0	0	0
95	Impact Fees from Municipal or County Governments	1930	0	925	0	0	0	0	0	0	0
96	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
97	Refund of Prior Years' Expenditures	1950	30,028	26,051	0	0	1,381	0	0	0	0
98	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0.00
99	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
100	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
101	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
102											
103											

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1												
2												
104	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0	
105	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0	
106	Other Local Fees	1993	0	0	0	0	0	0	0	0	0	
107	Other Local Revenues (Describe & Itemize)	1999	250,837	153,780	0	4,621	0	0	0	0	0	
108	Total Other Revenue from Local Sources		281,715	1,110,013	0	4,621	1,381	0	0	0	0	
109	Total Receipts/Revenues from Local Sources	1000	48,606,325	5,599,157	5,438,242	1,020,797	1,729,428	0	(548,424)	219,362	207,043	
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
111	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0	
112	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0	
113	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0	
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
116	<b>UNRESTRICTED GRANTS-IN-AID</b>											
117	General State Aid - Sec. 18-B.05	3001	1,952,142	0	0	0	0	37,897	0	0	104,245	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0	
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0	
121	Total Unrestricted Grants-In-Aid		1,952,142	0	0	0	0	37,897	0	0	104,245	
122	<b>RESTRICTED GRANTS-IN-AID</b>											
123	<b>SPECIAL EDUCATION</b>											
124	Special Education - Private Facility Tuition	3100	102,378	0	0	0	0	0	0	0	0	
125	Special Education - Extraordinary	3105	503,844	0	0	0	0	0	0	0	0	
126	Special Education - Personnel	3110	974,591	0	0	0	0	0	0	0	0	
127	Special Education - Orphanage - Individual	3120	65,576	0	0	0	0	0	0	0	0	
128	Special Education - Orphanage - Summer	3130	1,968	0	0	0	0	0	0	0	0	
129	Special Education - Summer School	3145	7,452	0	0	0	0	0	0	0	0	
130	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0	
131	Total Special Education		1,655,809	0	0	0	0	0	0	0	0	
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
133	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0	
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0	0	0	0	
135	CTE - WECEP	3225	0	0	0	0	0	0	0	0	0	
136	CTE - Agriculture Education	3235	0	0	0	0	0	0	0	0	0	
137	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0	
138	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0	
139	CTE - Other (Describe & Itemize)	3299	4,437	0	0	0	0	0	0	0	0	
140	Total Career and Technical Education		4,437	0	0	0	0	0	0	0	0	
141	<b>BILINGUAL EDUCATION</b>											
142	Bilingual Ed. - Downstate - TPI and TBE	3305	82,151	0	0	0	0	0	0	0	0	
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0	0	0	0	
144	Total Bilingual Ed		82,151	0	0	0	0	0	0	0	0	
145	State Free Lunch & Breakfast	3360	5,923	0	0	0	0	0	0	0	0	
146	School Breakfast Initiative	3365	0	0	0	0	0	0	0	0	0	
147	Driver Education	3370	0	0	0	0	0	0	0	0	0	
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0	
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0	

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500	0	0	0	13,301	0	0	0	0	0
152	Transportation - Special Education	3510	0	0	0	526,841	0	0	0	0	0
153	Transportation - Other (Describe & Itemize)	3599	0	0	0	0	0	0	0	0	0
154	<b>Total Transportation</b>		0	0	0	540,142	0	0	0	0	0
155	Learning Improvement - Change Grants	3610	0	0	0	0	0	0	0	0	0
156	Scientific Literacy	3660	0	0	0	0	0	0	0	0	0
157	Tuairt Alternative/Optional Education	3695	0	0	0	0	0	0	0	0	0
158	Early Childhood - Block Grant	3705	0	0	0	0	0	0	0	0	0
159	Reading Improvement Block Grant	3715	0	0	0	0	0	0	0	0	0
160	Reading Improvement Block Grant - Reading Recovery	3720	0	0	0	0	0	0	0	0	0
161	Continued Reading Improvement Block Grant	3725	0	0	0	0	0	0	0	0	0
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0	0	0	0	0	0	0	0	0
163	Chicago General Education Block Grant	3766	0	0	0	0	0	0	0	0	0
164	Chicago Educational Services Block Grant	3767	0	0	0	0	0	0	0	0	0
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0	0	0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0	0	0	0
167	State Charter Schools	3815	0	0	0	0	0	0	0	0	0
168	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0	0	0	0	0	0
169	Infrastructure Improvements - Planning/Construction	3820	0	0	0	0	0	0	0	0	0
170	School Infrastructure - Maintenance Projects	3925	0	0	0	0	0	0	0	0	0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	16,343	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-in-Aid</b>		1,764,663	0	0	540,142	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>		3,716,805	0	0	540,142	0	37,897	0	0	104,245
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0	0	0	0	0	0	0	0	0
181	Construction (Impact Aid)	4050	0	0	0	0	0	0	0	0	0
182	MAGNET	4060	0	0	0	0	0	0	0	0	0
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4080	101,032	0	0	0	0	0	0	0	0
184	<b>Total Restricted Grants-in-Aid Received Directly from Federal Govt</b>		101,032	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0	0	0	0	0	0	0	0
188	Title V - District Projects	4105	0	0	0	0	0	0	0	0	0
189	Title V - Rural & Low Income Schools	4107	0	0	0	0	0	0	0	0	0
190	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0	0	0	0
191	<b>Total Title V</b>		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0	0	0	0	0	0	0	0	0
194	National School Lunch Program	4210	228,390	0	0	0	0	0	0	0	0
195	Special Milk Program	4215	0	0	0	0	0	0	0	0	0
196	School Breakfast Program	4220	3,075	0	0	0	0	0	0	0	0
197	Summer Food Service Admin Program	4225	0	0	0	0	0	0	0	0	0
198	Child & Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0
199	Fresh Fruits & Vegetables	4240	0	0	0	0	0	0	0	0	0
200	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0
201	<b>Total Food Service</b>		231,465	0	0	0	0	0	0	0	0
202	TITLE I										
203	Title I - Low Income	4300	118,160	0	0	8,624	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
204	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0
205	Title I - Comprehensive School Reform	4332	0	0	0	0	0	0	0	0	0
206	Title I - Reading First	4334	0	0	0	0	0	0	0	0	0
207	Title I - Even Start	4335	0	0	0	0	0	0	0	0	0
208	Title I - Reading First SEA Funds	4337	0	0	0	0	0	0	0	0	0
209	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0
210	Title I - Other (Describe & Itemize)	4399	0	0	0	0	0	0	0	0	0
211	<b>Total Title I</b>		118,160	0	0	8,624	0	0	0	0	0
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0	0	0	0	0	0	0	0
214	Title IV - 21st Century	4421	0	0	0	0	0	0	0	0	0
215	Title IV - Other (Describe & Itemize)	4499	0	0	0	0	0	0	0	0	0
216	<b>Total Title IV</b>		0	0	0	0	0	0	0	0	0
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	43,020	0	0	0	0	0	0	0	0
219	Fed - Spec Education - Preschool Discretionary	4605	0	0	0	0	0	0	0	0	0
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,068,485	0	0	0	0	0	0	0	0
221	Fed - Spec Education - IDEA - Room & Board	4625	56,164	0	0	0	0	0	0	0	0
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0	0	0	0	0	0	0	0
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4659	0	0	0	0	0	0	0	0	0
224	<b>Total Federal - Special Education</b>		1,167,669	0	0	0	0	0	0	0	0
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0	0	0	0	0	0	0	0
227	CTE - Other (Describe & Itemize)	4799	0	0	0	0	0	0	0	0	0
228	<b>Total CTE - Perkins</b>		0	0	0	0	0	0	0	0	0
229	Federal - Adult Education	4810	0	0	0	0	0	0	0	0	0
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
231	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
238	ARRA - Title II D - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
239	ARRA - Title II D - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
258	Other ARRA Funds XI	4880	2,972	0	0	0	0	0	0	0	0
259	<b>Total Stimulus Programs</b>		2,972	0	0	0	0	0	0	0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0	0	0	0	0	0	0	0
261	Emergency Immigrant Assistance	4905	0	0	0	0	0	0	0	0	0
262	Title III - English Language Acquisition	4909	35,567	0	0	8,027	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Learn & Serve America	4910	0	0	0	0	0	0	0	0	0
263	McKinney Education for Homeless Children	4920	735	0	0	0	0	0	0	0	0
264	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
265	Title II - Teacher Quality	4932	96,818	0	0	0	0	0	0	0	0
266	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
267	Medicaid Matching Funds - Administrative Outreach	4981	76,555	0	0	0	0	0	0	0	0
268	Medicaid Matching Funds - Fee-for-Service Program	4982	0	0	0	0	0	0	0	0	0
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4988	121,567	8,509	0	0	0	0	0	0	0
270	<b>Total Restricted Grants-in-Aid Received from the Federal Govt</b>		1,851,528	8,509	0	16,651	0	0	0	0	0
271	<b>Thru the State</b>	<b>4000</b>	1,952,560	8,509	0	16,651	0	0	0	0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>		54,275,690	5,607,666	5,438,242	1,577,590	1,729,428	37,897	(548,424)	219,362	311,288
273	<b>Total Direct Receipts/Revenues</b>										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	18,899,194	2,174,555	330,991	701,652	284,872	22,398	0	45,770	22,459,432	31,658,368
6	Pre-K Programs	1125	0	0	0	830	0	0	0	0	830	965,468
7	Special Education Programs (Functions 1200-1220)	1200	5,743,562	1,027,804	11,386	84,484	23,325	0	0	0	6,890,581	7,043,592
8	Special Education Programs Pre-K	1225	827,876	94,321	3,880	5,440	0	0	0	0	931,517	0
9	Remedial and Supplemental Programs K-12	1250	71,390	20,868	0	7,766	10,889	0	0	0	110,913	111,950
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	101,751	1,147	20,820	6,417	0	4,015	0	0	134,150	155,842
14	Summer School Programs	1600	235,859	3,240	4,959	7,915	0	0	0	0	251,973	251,150
15	Gifted Programs	1650	535,038	47,415	21,925	2,949	0	0	0	0	608,327	600,405
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	986,521	141,385	42,776	7,579	1,586	0	0	0	1,179,847	1,214,206
18	Tuuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0	0
20	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0	0
21	Special Education Programs K-12 - Private Tuition	1912	0	0	0	0	438,747	0	0	0	438,747	428,000
22	Special Education Programs Pre-K - Tuition	1913	0	0	0	0	0	0	0	0	0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0	0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0	0	0	0	0	0	0	0	0
25	Adult/Continuing Education Programs - Private Tuition	1916	0	0	0	0	0	0	0	0	0	0
26	CTE Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	0
27	Interscholastic Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	0
28	Summer School Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	0
29	Gifted Programs - Private Tuition	1920	0	0	0	0	0	0	0	0	0	0
30	Bilingual Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	0
31	Tuuant Alternative/Optional Ed Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	0
32	<b>Total Instruction</b>	<b>1000</b>	<b>27,402,211</b>	<b>3,510,735</b>	<b>436,737</b>	<b>825,032</b>	<b>320,672</b>	<b>465,160</b>	<b>0</b>	<b>45,770</b>	<b>33,006,317</b>	<b>42,428,981</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	1,027,676	101,370	3,097	13,703	0	0	0	0	1,145,846	1,167,410
36	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
37	Health Services	2130	486,927	31,520	1,029	11,126	0	0	0	0	530,602	544,300
38	Psychological Services	2140	486,918	54,965	49,757	2,771	0	0	0	0	594,411	600,730
39	Speech Pathology & Audiology Services	2150	1,361,482	167,511	5,978	6,692	0	0	0	0	1,541,673	1,521,820
40	Other Support Services - Pupils (Describe & Itemize)	2190	318,254	2,116	6,435	36,519	0	0	0	0	363,324	360,341
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,681,267</b>	<b>357,482</b>	<b>66,296</b>	<b>70,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,175,856</b>	<b>4,194,601</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	1,654,205	132,201	249,784	132,160	0	2,477	0	0	2,170,827	2,281,201
44	Educational Media Services	2220	1,484,243	259,662	297,829	320,389	714,899	0	0	0	3,077,022	2,987,744
45	Assessment & Testing	2230	807	9	2,000	90,080	0	0	0	0	92,886	90,700
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,135,255</b>	<b>391,872</b>	<b>549,613</b>	<b>542,629</b>	<b>714,899</b>	<b>2,477</b>	<b>0</b>	<b>0</b>	<b>5,340,745</b>	<b>5,359,645</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	0	0	176,472	1,723	0	8,997	0	0	187,192	191,500
49	Executive Administration Services	2320	309,300	37,322	20,004	1,064	0	375	0	0	368,065	366,100
50	Special Area Administration Services	2330	370,293	50,450	30,714	4,145	0	1,798	0	0	457,400	457,000
51	Tort Immunity Services	2370	0	0	41,961	0	0	0	0	0	41,961	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>679,593</b>	<b>87,772</b>	<b>269,151</b>	<b>6,932</b>	<b>0</b>	<b>11,170</b>	<b>0</b>	<b>0</b>	<b>1,054,618</b>	<b>1,016,600</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
53	Office of the Principal Services	2410	2,405,485	501,045	15,780	61,562	0	0	0	0	2,983,872	3,028,394
54	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
55												
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,405,485</b>	<b>501,045</b>	<b>15,780</b>	<b>61,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,983,872</b>	<b>3,028,394</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	234,016	42,237	7,829	0	0	2,250	0	0	286,332	283,870
59	Fiscal Services	2520	118,601	13,156	90,830	45,218	0	0	0	0	267,805	272,930
60	Operation & Maintenance of Plant Services	2540	0	0	0	79	0	0	0	0	79	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	554,882	39,440	25,856	803,676	289,662	0	0	0	1,723,516	1,921,008
63	Internal Services	2570	0	0	88,505	0	0	0	0	0	88,505	92,000
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>907,499</b>	<b>94,833</b>	<b>213,020</b>	<b>848,973</b>	<b>289,662</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>2,366,237</b>	<b>2,569,809</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	61,445	5,588	3,721	1,547	13,566	0	0	0	85,857	88,000
69	Staff Services	2640	852,955	114,435	157,367	25,932	0	2,233	0	0	1,152,822	1,276,120
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>914,400</b>	<b>120,023</b>	<b>161,088</b>	<b>27,479</b>	<b>13,566</b>	<b>2,233</b>	<b>0</b>	<b>0</b>	<b>1,238,779</b>	<b>1,366,120</b>
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	<b>Total Support Services</b>	<b>2000</b>	<b>11,727,499</b>	<b>1,563,027</b>	<b>1,274,948</b>	<b>1,558,386</b>	<b>1,028,117</b>	<b>18,130</b>	<b>0</b>	<b>0</b>	<b>17,160,107</b>	<b>17,535,169</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>217,504</b>	<b>17,857</b>	<b>1,149</b>	<b>283,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,332</b>	<b>267,869</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0	0
78	Payments for Special Education Programs	4120	0	0	0	0	231,407	0	0	0	231,407	256,687
79	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
80	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
81	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,407</b>	<b>256,687</b>
84	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0	0
85	Payments for Special Education Programs - Tuition	4220	0	0	0	0	1,229,451	0	0	0	1,229,451	1,325,753
86	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0	0
87	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0	0
88	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0	0
89	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0	0
90	Other Payments to In-State Govt Units	4290	0	0	0	0	11,562	0	0	0	11,562	13,500
91	<b>Total Payments to Other District &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,241,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,241,013</b>	<b>1,343,253</b>
92	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0	0
93	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390						0			0	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>						0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400						0			0	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>						1,472,420			1,472,420	1,599,940
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>											100,000
113	<b>Total Direct Disbursements/Expenditures</b>		39,347,214	5,081,619	1,712,834	2,667,240	1,348,789	1,955,710	0	45,770	52,159,176	61,931,959
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										2,116,514	
115												
116												
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	2,165,148	292,139	1,311,919	1,105,484	2,198,754	0	0	4,459	7,077,903	8,295,224
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560	0	0	0	0	0	0	0	0	0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	2,165,148	292,139	1,311,919	1,105,484	2,198,754	0	0	4,459	7,077,903	8,295,224
127	Other Support Services (Describe & Itemize)	2900	0	0	365,596	0	0	0	0	0	365,596	448,000
128	<b>Total Support Services</b>	<b>2000</b>	2,165,148	292,139	1,677,515	1,105,484	2,198,754	0	0	4,459	7,443,499	8,741,224
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						0			0	0
149	Total Direct Disbursements/Expenditures		2,165,148	282,139	1,677,515	1,105,484	2,198,754	0	0	4,459	7,443,499	8,741,224
150	Excess (Deficiency) of Receipts/Revenues/Over-Disbursements/										(1,835,833)	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						576,602			576,602	587,775
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM</b>	<b>5300</b>										
163	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>							5,036,141			5,036,141	5,060,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						39,219			39,219	0
165	<b>Total Debt Services</b>	<b>5000</b>						5,651,962			5,651,962	5,647,775
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										3,780
167	Total Disbursements/ Expenditures				0			5,651,962			5,651,962	5,651,555
168	Excess (Deficiency) of Receipts/Revenues Over										(219,720)	
169	Disbursements/Expenditures											
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	42,261	5,685	1,716,328	150,218	0	0	0	0	1,914,492	1,789,460
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	42,261	5,685	1,716,328	150,218	0	0	0	0	1,914,492	1,789,460
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>										
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units	4190			0			0			0	0
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2		4400										
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
189	Total Payments to Other Dist & Govt Units	4000			0						0	0
190	DEBT SERVICES (TR)				0						0	0
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	0
193	Tax Anticipation Notes	5120									0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
195	State Aid Anticipation Certificates	5140									0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
197	Total Debt Services - Interest On Short-Term Debt	5100									0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
201	Total Debt Services		42,261	5,665	1,716,328	150,218	0	0	0	0	1,914,492	1,789,460
202	PROVISION FOR CONTINGENCIES (TR)	6000									(336,902)	
203	Total Disbursements/ Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
204												
205												
206												
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		241,414							241,414	313,500
209	Pre-K Programs	1125		1,382							1,382	61,200
210	Special Education Programs (Functions 1200-1220)	1200		430,451							430,451	434,100
211	Special Education Programs - Pre-K	1225		48,815							48,815	0
212	Remedial and Supplemental Programs - K-12	1250		1,558							1,558	500
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		2,501							2,501	2,800
217	Summer School Programs	1600		10,367							10,367	8,500
218	Gifted Programs	1650		6,461							6,461	7,000
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		17,032							17,032	21,700
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		759,981							759,981	849,300
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		13,251							13,251	17,100
226	Guidance Services	2120		0							0	0
227	Health Services	2130		24,414							24,414	26,800
228	Psychological Services	2140		6,742							6,742	8,800
229	Speech Pathology & Audiology Services	2150		15,404							15,404	18,400
230	Other Support Services - Pupils (Describe & Itemize)	2190		16,481							16,481	22,400
231	Total Support Services - Pupils	2100		76,292							76,292	93,500
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		35,239							35,239	44,900
234	Educational Media Services	2220		133,912							133,912	140,000
235	Assessment & Testing	2230		16							16	100
236	Total Support Services - Instructional Staff	2200		169,167							169,167	185,000

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		0							0	600
239	Executive Administration Services	2320		17,135							17,135	16,700
240	Service Area Administrative Services	2330		21,467							21,467	21,700
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>38,602</b>							<b>38,602</b>	<b>39,000</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		133,452							133,452	142,200
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>133,452</b>							<b>133,452</b>	<b>142,200</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		16,331							16,331	17,900
257	Fiscal Services	2520		21,569							21,569	24,100
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		356,847							356,847	396,300
260	Pupil Transportation Services	2560		6,104							6,104	7,500
261	Food Services	2560		90,752							90,752	93,800
262	Internal Services	2570		0							0	0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>491,603</b>							<b>491,603</b>	<b>539,600</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		9,243							9,243	8,400
268	Staff Services	2640		40,341							40,341	42,000
269	Data Processing Services	2660		0							0	0
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>49,584</b>							<b>49,584</b>	<b>50,400</b>
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	<b>Total Support Services</b>	<b>2000</b>		<b>958,700</b>							<b>958,700</b>	<b>1,049,700</b>
273	<b>COMMUNITY SERVICES (M/R/S/S)</b>	<b>3000</b>		<b>33,478</b>							<b>33,478</b>	<b>16,700</b>
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (M/R/S/S)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (M/R/S/S)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110		0							0	0
281	Tax Anticipation Notes	5120		0							0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0							0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
283	Slate Aid Anticipation Certificates	5140									0	0
284	Other (Describe & Itemize)	5150									0	0
285	Total Debt Services - Interest	5000									0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
287	Total Disbursements/Expenditures			1,752,159							1,752,159	1,915,700
288	Excess (Deficiency) of Receipts/Revenues Over										(22,731)	
289	Disbursements/Expenditures											
290												
291	<b>60 - CAPITAL PROJECTS (CP)</b>											
292	SUPPORT SERVICES (CP)											
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	228,615	0	0	0	228,615	228,615
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	228,615	0	0	0	228,615	228,615
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
298	PAYMENTS TO OTHER GOVT UNITS (In-State)	4100									0	0
299	Payments to Other Govt Units (In-State)	4120									0	0
300	Payments for Special Education Programs	4140									0	0
301	Payments for CTE Programs	4140									0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
303	Total Payments to Other Dist & Govt Units	4000									0	0
304	PROVISION FOR CONTINGENCIES (S&CICI)	6000									0	0
305	Total Disbursements/ Expenditures		0	0	0	0	228,615	0	0	0	228,615	228,615
306	Excess (Deficiency) of Receipts/Revenues Over										(190,718)	
307	Disbursements/Expenditures											
308												
309												
310	<b>70 - WORKING CASH (WC)</b>											
311	<b>80 - TORT FUND (TF)</b>											
312	SUPPORT SERVICES - GENERAL ADMINISTRATION											
313	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
314	Workers' Compensation or Workers' Occupation Disease Acts	2362	0	0	210,000	0	0	0	0	0	210,000	210,000
315	Payments	2363	0	0	0	0	0	0	0	0	0	0
316	Unemployment Insurance Payments	2364	0	0	0	0	0	0	0	0	0	0
317	Insurance Payments (Regular or Self-Insurance)	2365	0	0	0	0	0	0	0	0	0	0
318	Risk Management and Claims Services Payments	2366	0	0	0	0	0	0	0	0	0	0
319	Judgment and Settlements	2367	0	0	0	0	0	0	0	0	0	0
320	Educational, Inspectional, Supervisory Services Related to Loss	2368	0	0	0	0	0	0	0	0	0	0
321	Prevention or Reduction	2369	0	0	0	0	0	0	0	0	0	0
322	Reciprocal Insurance Payments	2370	0	0	0	0	0	0	0	0	0	0
323	Legal Services	2371	0	0	0	0	0	0	0	0	0	0
324	Property Insurance (Buildings & Grounds)	2372	0	0	0	0	0	0	0	0	0	0
325	Vehicle Insurance (Transportation)	2373	0	0	0	0	0	0	0	0	0	0
326	Total Support Services - General Administration	2000	0	0	210,000	0	0	0	0	0	210,000	210,000
327	DEBT SERVICES (TF)	5000										
328	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
329	Tax Anticipation Warrants	5110									0	0
330	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
327	Other Interest or Short-Term Debt	5150						0			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		0	0	210,000	0	0	0	0	0	210,000	210,000
331	Excess (Deficiency) of Receipts/Revenues Over										9,362	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	507,000	0	0	0	507,000	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	Total Support Services - Business	2500	0	0	0	0	507,000	0	0	0	507,000	511,081
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	0	0	0	0	507,000	0	0	0	507,000	511,081
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
350	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) <sup>15</sup>	5300						0			0	0
351	Total Debt Service	5000						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>											
353	Total Disbursements/Expenditures	6000	0	0	0	0	507,000	0	0	0	507,000	511,081
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(195,712)	

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

District's Accounting Basis is ACCRUAL			DISBURSEMENTS										Total Expenditures
	A	B	C	D	E	F	G	H	I	J	K	L	
	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	(900)	
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3	Beginning Balance July 1, 2011		0									0	
4	ARRA - General State Aid	4850	0									0	
5	ARRA - Title I Low Income	4851	0									0	
6	ARRA - Title I Neglected - Private	4852	0									0	
7	ARRA - Title I Delinquent - Private	4853	0									0	
8	ARRA - Title I School Improvement (Part A)	4854	0									0	
9	ARRA - Title I School Improvement (Section 1003g)	4855	0									0	
10	ARRA - IDEA Part B Preschool	4856	0									0	
11	ARRA - IDEA Part B Flow Through	4857	0									0	
12	ARRA - Title II D Technology Formula	4860	0									0	
13	ARRA - Title II D Technology Competitive	4861	0									0	
14	ARRA - McKenney - Vento Homeless Education	4862	0									0	
15	ARRA - Child Nutrition Equipment Assistance	4863	0									0	
16	Impact Aid Construction Formula	4864	0									0	
17	Impact Aid Construction Competitive	4865	0									0	
18	QZAB Tax Credits	4866	0									0	
19	OSCB Tax Credits	4867	0									0	
20	Build America Bonds Tax Credits	4868	0									0	
21	Build America Bonds Interest Reimbursement	4869	0									0	
22	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0	
23	ARRA - Other II	4871	0									0	
24	ARRA - Other III	4872	0									0	
25	ARRA - Other IV	4873	0									0	
26	ARRA - Other V	4874	0									0	
27	ARRA - Other VI	4875	0									0	
28	ARRA - Other VII	4876	0									0	
29	ARRA - Other VIII	4877	0									0	
30	ARRA - Other IX	4878	0									0	
31	ARRA - Other X	4879	0									0	
32	ARRA - Other XI	4880	2,972	2,972	0	0	0	0	0	0	0	2,972	
33	Total ARRA Programs		2,972	2,972	0	0	0	0	0	0	0	2,972	
34	Ending Balance June 30, 2012		0									0	

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

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

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

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description	Taxes Received 1-11 Thru 6-30-12 (from 2011 Levy & Prior Levies) *	Taxes Received (from the 2011 Levy)	Taxes Received (from 2010 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2011 Levy)	Estimated Taxes Due (from the 2011 Levy) (Column E - C)
		7.				
1						
2						
3						
4	Educational	45,915,260	23,800,603	22,114,657	45,966,084	22,165,481
5	Operations & Maintenance	3,571,128	4,981,912	(1,410,784)	9,620,979	4,639,067
6	Debt Services **	5,472,688	0	5,472,688	1,037,544	500,318
7	Transportation	929,606	537,226	392,380	864,303	416,779
8	Municipal Retirement	855,073	447,524	407,549	0	0
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	220,729	111,388	109,341	215,123	103,735
12	Fire Prevention & Safety	208,903	105,474	103,429	203,701	98,227
13	Leasing Levy	0	0	0	0	0
14	Special Education	249,383	132,089	117,294	255,102	123,013
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	859,965	447,524	412,441	864,303	416,779
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	58,282,735	30,563,740	27,718,995	59,027,139	28,463,399
20						
21						
22						

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

	A	B	C	D	E	F	G	H	I	J
	Description	Outstanding Beginning 07/01/11 Through 06/30/12	Issued 07/01/11 Through 06/30/12	Retired 07/01/11 Through 06/30/12	Outstanding Ending 06/30/12					
<b>SCHEDULE OF SHORT-TERM DEBT</b>										
1										
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
3	<b>Total CPPRT Notes</b>	0								
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Transportation Fund									
11	Municipal Retirement/Social Security Fund									
12	Fire Prevention & Safety Fund									
13	Other - (Describe & Itemize)									
14	<b>Total TAWs</b>	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund									
17	Operations & Maintenance Fund									
18	Fire Prevention & Safety Fund									
19	Other - (Describe & Itemize)									
20	<b>Total TANs</b>	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (TIEO)									
22	Total TIEOs (Educational, Operations & Maintenance, & Transportation Funds)	0								
23	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
24	Total GSAACs (All Funds)	0								
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)	0								
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding 07/1/11	Issued 7/1/11 thru 6/30/12	Retired 7/1/11 thru 6/30/12	Outstanding 6/30/12	Amount to be Provided for Payment on Long-Term Debt		
30	GO Ltd. Tax School Bonds, Series 2005	22,695,000	1,3	9,420,000	5,025,000	4,385,000	3,500,940			
31	GO Ltd. Tax School Bonds, Series 2008	5,770,000	1	5,770,000	0	5,770,000	4,596,228			
32	Capital Lease - Ricto	56,262	7	12,099	11,141	958	763			
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51		28,521,262		15,202,099	0	5,036,141	10,165,958	8,097,931		
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
	6. Building Bonds									
	7. Other Capital Lease									
	8. Other									
	9. Other									

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

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2011									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		247,653	0		
5	Earnings on Investments				10, 20, 40, 50 or 60-1500					
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & itemize on tab "Itemization 32")									
10	Sale of Bonds				10, 20, 40 or 60-7200		247,653	0	0	0
11	Total Receipts					0	247,653	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		247,653	0	0	0
15	Tort Immunity Services				10, 20, 40-2360-2370	0				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & itemize on tab "Itemization 32")				30-5400					0
20	Total Debt Services									0
21	Other Disbursements (Describe & itemize on tab "Itemization 32")									
22	Total Disbursements					0	247,653	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2012					0	0	0	0	0
24	Reserved Fund Balance				714					
25	Unreserved Fund Balance				730					
26										
27										
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>									
29	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
30	If yes, list in the aggregate the following:									
31	Total Claims Payments:									
32	Total Reserve Remaining:									
33	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.									
34										
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and interest on Tort Bonds									
45										
46	<sup>a</sup> Schedules for Tort immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).									
47										
48	<sup>b</sup> 55 ILCS 5/5-1006.7									
49										

	A	B	C	D	E	F	G	H	I	J	K	L
	Schedule of Capital Outlay and Depreciation											
	Description of Assets	Acct #	Cost 7-1-11	Add: Additions 2011-12	Less: Deletions 2011-12	Cost 6-30-12	Life in Years	Accumulated Depreciation 7-1-11	Add: Depreciation Allowable 2011-12	Less: Depreciation Deletions 2011-12	Accumulated Depreciation 6-30-12	Balance Undepreciated 6-30-12
4	Works of Art & Historical Treasures	210	0			0					0	0
5	Land	220										
6	Non-Depreciable Land	221	1,205,562		145,363	1,060,199						1,060,199
7	Depreciable Land	222	0			0	50				0	0
8	<b>Buildings</b>	<b>230</b>										
9	Permanent Buildings	231	103,471,039	14,751,116	2,059,649	116,162,506	50	36,401,801	2,323,250	1,261,477	37,463,574	78,698,932
10	Temporary Buildings	232	0			0	25				0	0
11	Improvements Other than Buildings (Infrastructure)	240	0			0	20				0	0
12	<b>Capitalized Equipment</b>	<b>250</b>										
13	10 Yr Schedule	251	9,242,658	1,529,265	539,547	10,232,376	10	5,082,933	1,023,238	220,686	5,885,485	4,346,891
14	5 Yr Schedule	252	413,402	6,189	16,465	403,126	5	325,870	80,625	107,617	298,878	104,248
15	3 Yr Schedule	253	0			0	3				0	0
16	Construction in Progress	260	10,203,213	190,044	9,991,799	401,458	--					401,458
17	<b>Total Capital Assets</b>	<b>200</b>	<b>124,535,874</b>	<b>16,476,614</b>	<b>12,752,823</b>	<b>128,259,665</b>		<b>41,810,604</b>	<b>3,427,113</b>	<b>1,589,780</b>	<b>43,647,937</b>	<b>84,611,728</b>
18	<b>Non-Capitalized Equipment</b>	<b>700</b>										
19	Allowable Depreciation								3,427,113			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	52,159,176
9	O&M	Expenditures 15-22, L149	Total Expenditures			7,443,499
10	DS	Expenditures 15-22, L167	Total Expenditures			5,651,962
11	TR	Expenditures 15-22, L203	Total Expenditures			1,914,492
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			1,752,159
13	TORT	Expenditures 15-22, L330	Total Expenditures			210,000
14				<b>Total Expenditures</b>	<b>\$</b>	<b>69,131,288</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L59, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			830
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			931,517
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			251,973
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			438,747
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			520,332
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,472,420
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			1,348,789
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			2,198,754
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			5,036,141
62	TR	Expenditures 15-22, L176, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			1,382
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			48,815
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			10,367
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			33,478
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75						
76				<b>Total Deductions</b>	<b>\$</b>	<b>12,293,545</b>
77				<b>Total Operating Expenses (Regular K-12)</b>		<b>56,837,743</b>
78				<b>9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)</b>		<b>4,736,90</b>
79				<b>Estimated OEPP *</b>	<b>\$</b>	<b>11,998,93</b>

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	35,616
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		51,550
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,670,430
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		64,837
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		299,856
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		929,257
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,655,809
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		4,437
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		82,151
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,923
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		540,142
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		16,343
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-in-Aid Received Directly from Federal Govt		101,032
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		231,465
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		126,784
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		1,068,485
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		56,164
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		2,972
161	ED,O&M,M/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		43,614
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		735
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		96,818
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		76,555
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		130,076
172						
173						
174				<b>Total Allowance for PCTC Computation</b>	<b>\$</b>	<b>7,291,051</b>
175				<b>Net Operating Expense for PCTC Computation</b>		<b>49,546,692</b>
176				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>3,427,113</b>
177				<b>Total Allowance for PCTC Computation</b>		<b>52,973,805</b>
178				<b>9 Mo ADA</b>		<b>4,736.90</b>
179				<b>Total Estimated PCTC *</b>	<b>\$</b>	<b>11,183.22</b>
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>					
2	<b>SECTION I</b>					
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>					
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>					
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>					
7	Direction of Business Support Services (1-2510) and (5-2510)					
8	Fiscal Services (1-2520) and (5-2520)					
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			682,109		
10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)					
11	Value of Commodities Received for Fiscal Year 2012 (Include the value of commodities when determining if an A-133 is required).			121,567		
12	Internal Services (1-2570) and (5-2570)					
13	Staff Services (1-2640) and (5-2640)					
14	Data Processing Services (1-2660) and (5-2660)					
15	<b>SECTION II</b>					
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>					
17						
18						
19	<b>Instruction</b>					
20	Support Services:	Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs
21	Pupil	1000		33,445,626		33,445,626
22	Instructional Staff	2100		4,252,148		4,252,148
23	General Admin.	2200		4,795,013		4,795,013
24	School Admin	2300		1,303,220		1,303,220
25	<b>Business:</b>	2400		3,117,324		3,117,324
26	Direction of Business Spt. Srv.	2510		0	302,663	0
27	Fiscal Services	2520		0	289,374	0
28	Oper. & Maint. Plant Services	2540		5,236,075	5,236,075	0
29	Pupil Transportation	2550		1,920,596	1,920,596	1,920,596
30	Food Services	2560		832,497	832,497	832,497
31	Internal Services	2570		88,505	88,505	0
32	<b>Central:</b>					
33	Direction of Central Spt. Srv.	2610		0	0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0
35	Information Services	2630		81,544	81,544	81,544
36	Staff Services	2640		0	1,193,263	0
37	Data Processing Services	2660		0	0	0
38	<b>Other:</b>					
39	Community Services	2900		365,596	365,596	365,596
40	<b>Total</b>	3000		553,810	553,810	553,810
41				55,903,449	7,109,880	50,667,374
42				<b>Restricted Rate</b>	<b>Unrestricted Rate</b>	
43				Total Indirect Costs: 1,873,805	Total Indirect costs: 7,109,880	
44				Total Direct Costs: 55,903,449	Total Direct Costs: 50,667,374	
				= 3.35%	=	14.03%

**REPORT ON SHARED SERVICES OR OUTSOURCING**

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2012

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website:  
<http://www.isbe.net/sfms/af/rafr.htm>

	<input type="checkbox"/> Check if the schedule is not applicable.		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
6	<input type="checkbox"/>	Indicate with an (X) if Deficit Reduction Plan is Required for Annual Budget			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
8		<b>Service or Function (Check all that apply)</b>				
9		Curriculum Planning				
10		Custodial Services				
11		Educational Shared Programs				
12		Employee Benefits				
13		Energy Purchasing	X			Illinois Energy Consortium made up of multiple districts
14		Food Services	X	X		Districts 23, 25, 26 and 57 and local Montessori School
15		Grant Writing				
16		Grounds Maintenance Services		X		Arlington Heights Park District
17		Insurance	X	X		See note 1
18		Investment Pools	X	X		Districts 21, 23, 25, 26, NSSEO and District 214
19		Legal Services	X	X		District 214 for PTAB interventions
20		Maintenance Services	X	X		
21		Personnel Recruitment				
22		Professional Development				
23		Shared Personnel				
24		Special Education Cooperatives	X	X		NSSEO with Districts 23, 25, 26, 57, 59, 211 and 214
25		STEM (science, technology, engineering and math) Program Offerings				
26		Supply & Equipment Purchasing				
27		Technology Services				
28		Transportation	X	X		NSSEO
29		Vocational Education Cooperatives				
30		All Other Joint/Cooperative Agreements				
31		Other	X	X		Children at Play Program with Arlington Heights Park District

Additional space for Column (D) - Barriers to Implementation:

33						
34						
35						
36						
37						

Additional space for Column (E) - Name of LEA:

note 1: Illinois Public Risk Fund for Workers Compensation Insurance, and SCCIP for property/liability insurance. Both of these pools consist of multiple taxing body members

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: 0  
 RCDT Number: ---

Funct. No.	Description	Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
2320	1. Executive Administration Services	368,065	0	368,065	392,680	0	392,680
2330	2. Special Area Administration Services	457,400	0	457,400	436,740	0	436,740
2490	3. Other Support Services - School Administration	0	0	0	0	0	0
2510	4. Direction of Business Support Services	286,332	0	286,332	287,710	0	287,710
2570	5. Internal Services	88,505	0	88,505	92,000	0	92,000
2610	6. Direction of Central Support Services	0	0	0	0	0	0
	7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
8.	Totals	1,200,302	0	1,200,302	1,209,130	0	1,209,130
9.	Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)						1%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2012" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2012. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2013" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report, postmarked by January 18, 2013 to ensure inclusion in the Spring 2013 report, or postmarked by August 16, 2013 to ensure inclusion in the Fall 2013 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://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.

**Arlington Heights School District 25**  
**AFR ITEMIZATION**  
**June 30, 2012**

Itemization

Page 10, Row 72 Sales to Pupils - Other  
Page 10, Row 74 Other Food Service

Page 11, Row 107 Other Local Revenues

Page 11, Row 139 CTE - Other

Page 12, Row 171 Other Restricted Revenue from State Sources

Page 12, Row 183 Other Restricted Grants-In-Aid - Federal

Page 14, Row 270 Other Restricted Revenue from Federal Sources

Ed Fund - Page 15, Row 40 Other Support Services - Pupils

IMRF Fund - Page 19, Row 230 Other Support Services - Pupils

Description

Other food sales to students

Pupil Activities, Other Food Service Revenue, Community

Food Service, Vending Revenue

Misc. Local Revenue, Crossing Guard Reimbursement, E-  
Rate Revenue

Career Ed Development

National Board Certification, Library Grant

FLAP Grant

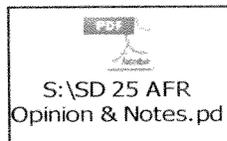
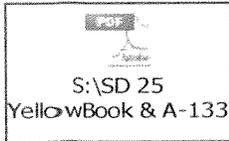
Food Commodities, FEMA Disaster Grant

Staff Supervision, Extra duties

Benefits for Staff Supervision, Extra duties

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 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.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- 8 Educational Fund (10) - Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



**Instructions to insert word doc or pdf files:**

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

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

A | B | C | D | E | F | G | H

**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION  
New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)**

**Instructions:** If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.

The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**  
*(All AFR pages must be completed to generate the following calculation)*

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	54,275,690	5,607,666	1,577,590	(548,424)	60,912,522
Direct Expenditures	52,159,176	7,443,499	1,914,492		61,517,167
Difference	2,116,514	(1,835,833)	(336,902)	(548,424)	(604,645)
Fund Balance - June 30, 2012	45,652,246	7,697,735	1,370,315	7,659,701	<b>62,379,997</b>

Unbalanced - however, a deficit reduction plan is not required at this time.

## Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

Round all entries to the nearest dollar.

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

## Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before 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 itemization page.

Description:

- 1. **Cover Page:** The Accounting Basis must be Cash or Accrual.
- 2. **The A-133 related documents** must be completed and attached.
  - What Basis of Accounting is used?
  - Accounting for late payments (Audit Questionnaire Section D)
  - Are Federal Expenditures greater than \$500,000?
  - Is all A133 information completed and enclosed?
  - Is Budget Deficit Reduction Plan Required?
- 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.
  - Section D: Check a or b that agrees with the school district type.
- 4. **Page 5: Cells C4:L4 Acct 111-115 - Cash Balances** cannot be negative.
  - Fund (10) ED: Cash balances cannot be negative.
  - Fund (20) O&M: Cash balances cannot be negative.
  - Fund (30) DS: Cash balances cannot be negative.
  - Fund (40) TR: Cash balances cannot be negative.
  - Fund (50) MR/SS: Cash balances cannot be negative.
  - Fund (60) CP: Cash balances cannot be negative.
  - Fund (70) WC: Cash balances cannot be negative.
  - Fund (80) Tort: Cash balances cannot be negative.
  - Fund (90) FP&S: Cash balances cannot be negative.
- 5. **Page 5 & 6: Total Current & Capital Assets** must = Total Liabilities & Fund Balance.
  - Fund 10, Cell C13 must = Cell C41.
  - Fund 20, Cell D13 must = Cell D41.
  - Fund 30, Cell E13 must = Cell E41.
  - Fund 40, Cell F13 must = Cell F41.
  - Fund 50, Cell G13 must = Cell G41.
  - Fund 60, Cell H13 must = Cell H41.
  - Fund 70, Cell I13 must = Cell I41.
  - Fund 80, Cell J13 must = Cell J41.
  - Fund 90, Cell K13 must = Cell K41.
  - Agency Fund, Cell L13 must = Cell L41.
  - General Fixed Assets, Cell M23 must = Cell M41.
  - General Long-Term Debt, Cell N23 must = Cell N41.
- 6. **Page 5: Sum of Reserved & Unreserved Fund Balance** must = Page 8, Ending Fund Balance.
  - Fund 10, Cells C38+C39 must = Cell C81.
  - Fund 20, Cells D38+D39 must = Cell D81.
  - Fund 30, Cells E38+E39 must = Cell E81.
  - Fund 40, Cells F38+F39 must = Cell F81.
  - Fund 50, Cells G38+G39 must = Cell G81.
  - Fund 60, Cells H38+H39 must = Cell H81.
  - Fund 70, Cells I38+I39 must = Cell I81.
  - Fund 80, Cells J38+J39 must = Cell J81.
  - Fund 90, Cells K38+K39 must = Cell K81.
- 8. **Page 25: Schedule of Bonds Payable** must = Pages 5, 8 & 18: Basic Financial Statements.
  - Note: Explain any unreconcilable differences in the Itemization sheet.**
  - Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).
  - Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).
- 9. **Page 7 & 8: Other Sources of Funds (L 24:42)** must = Other Uses of Funds (P8, L46:59).
  - Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49
  - Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.
  - Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)
- 10. **Restricted Local Tax Levies** Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.
  - Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.
  - Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0
- 11. **Page 5: "On behalf" payments** to the Educational Fund
  - Fund (10) ED: Account 3998 must be entered
- 12. **Page 28: The 9 Month ADA** must be entered on Line 77.
- 13. **Page 31: LIMITATION OF ADMINISTRATIVE COST**, Budget Information must be completed and submitted to ISBE.

Comments and explanations are included for

*submitting*  
*in on the*

**Error Message**

ACCRUAL

OK

OK

OK

Deficit reduction plan is not required.

OK

#REF!