

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

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

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>		
School District/Joint Agreement Number: <b>31-045-0460-22</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>		Name of Auditing Firm: <b>McGladrey, LLP</b>		
County Name: <b>Kane</b>				Name of Audit Manager: <b>John George</b>		
Name of School District/Joint Agreement: <b>SD U-46</b>				Address: <b>One South Wacker Dr, Ste 800</b>		
Address: <b>355 E. Chicago Street</b>				City: <b>Chicago</b>	State:	Zip Code:
City: <b>Elgin, IL</b>				Phone Number: <b>312-634-3400</b>		Fax Number: <b>312-634-4505</b>
Email Address:				IL License Number: <b>066-003346</b>	Expiration Date:	
Zip Code: <b>60120-6543</b>		Email Address: <a href="mailto:john.george@mcgladrey.com">john.george@mcgladrey.com</a>				
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified    <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Were any findings issued?</p>		<p align="center">ISBE Use Only</p>		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS		
District Superintendent/Administrator Name (Type or Print): <b>Jose M. Torres</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:		Email Address:		Email Address:		
Telephone: <b>847-888-5000</b>	Fax Number: <b>847-608-2777</b>	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/12)**  
 Updated 7/25/12

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).



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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.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Intergovernmental Accounts Receivable (150)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	5722121	5332155	10727565	2379995	7343062	31504898
<b>Other Receivables (160)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Deferred Revenues &amp; Other Current Liabilities (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	5722121	4399809	8476717	1883747	5843836	26326230
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	932346	2250848	496248	1499226	5178668
<b>Total</b>						63009796

\* 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:**

**McGladrey, LLP**

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
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):		5,116,335,065								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.035311	+	0.004484	+	0.001681	=	0.041480	0.000000				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	393,759,213		365,611,134		28,148,079		142,406,618						
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
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 type="checkbox"/>	a. 6.9% for elementary and high school districts,				706,054,239							
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		430,956,829								
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	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q			
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																		
2	(Go to the following website for reference to the Financial Profile)																		
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																		
4																			
5																			
6																			
7	<b>District Name:</b> SD U-46																		
8	<b>District Code:</b> 31-045-0460-22																		
9	<b>County Name:</b> Kane																		
10																			
11	<b>1. Fund Balance to Revenue Ratio:</b>																		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score		4			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							Funds 10, 20, 40, & 70,		392,229,715.00		0.316		Weight		0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20		(1,529,498.00)				Value		1.40			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																		
16	<b>2. Expenditures to Revenue Ratio:</b>																		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40		365,611,134.00		0.932		Adjustment		4			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							Funds 10, 20, 40 & 70,		392,229,715.00				Weight		0.35			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20		(1,529,498.00)				Value		1.40			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																		
21	Possible Adjustment:																		
22																			
23	<b>3. Days Cash on Hand:</b>																		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70		150,766,251.00		148.45		Days		Score		3	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360		1,015,586.48				Weight		0.10			
26														Value		0.30			
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																		
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40		0.00		100.00		Percent		Score		4	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates		180,391,741.72				Weight		0.10			
30														Value		0.40			
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																		
32	Long-Term Debt Outstanding (P3, Cell H37)									430,956,829.00		38.96		Percent		Score		2	
33	Total Long-Term Debt Allowed (P3, Cell H31)									706,054,238.97				Weight		0.10			
34														Value		0.20			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
													<b>Total Profile Score:</b>		<b>3.70 *</b>				
<b>Estimated 2013 Financial Profile Designation: <u>RECOGNITION</u></b>																			
* 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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		84,583,786	4,819,252	21,864,109	400	497,048	5,739,260	61,362,813		3,658,875
5	Investments	120									
6	Taxes Receivable	130	98,468,864	10,929,298	20,566,820	3,634,276	4,371,607			2,141,316	
7	Interfund Receivables	140							46,687,564		
8	Intergovernmental Accounts Receivable	150	25,541,401	380,033		21,504,052	46,179				
9	Other Receivables	160	1,004,208	391,211		327,510		11,226			
10	Inventory	170	176,480								
11	Prepaid Items	180	2,201,885								
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		211,976,624	16,519,794	42,430,929	25,466,238	4,914,834	5,750,486	108,050,377	2,141,316	3,658,875
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		4,500,000		24,352,934				16,795,577	1,039,053
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	8,773,504	3,111,462		71,439		275,568		1,748,028	197,370
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	25,291,357	282,540		159,287					
31	Payroll Deductions & Withholdings	480	3,964,638				444,088				
32	Deferred Revenues & Other Current Liabilities	490	116,217,041	10,927,633	20,563,688	21,954,580	4,370,942			2,140,989	
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		154,246,540	18,821,635	20,563,688	46,538,240	4,815,030	275,568	0	20,684,594	1,236,423
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	2,867,307		21,867,241		99,804	5,474,918	108,050,377		2,422,452
39	Unreserved Fund Balance	730	54,862,777	(2,301,841)	0	(21,072,002)	0	0	0	(18,543,278)	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		211,976,624	16,519,794	42,430,929	25,466,238	4,914,834	5,750,486	108,050,377	2,141,316	3,658,875

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

	A	B	L	M	N
1	ASSETS	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		3,742,444		
5	Investments	120			
6	Taxes Receivable				
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>		3,742,444		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		27,687,264	
17	Building & Building Improvements	230		337,927,780	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		2,624,450	
20	Construction in Progress	260		2,848,781	
21	Amount Available in Debt Service Funds	340			21,867,241
22	Amount to be Provided for Payment on Long-Term Debt	350			409,089,588
23	<b>Total Capital Assets</b>			371,088,275	430,956,829
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	3,742,444		
34	<b>Total Current Liabilities</b>		3,742,444		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			430,956,829
37	<b>Total Long-Term Liabilities</b>				430,956,829
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			371,088,275	
41	<b>Total Liabilities and Fund Balance</b>		3,742,444	371,088,275	430,956,829

**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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES</b>									
4	Local Sources	1000	215,975,852	26,355,291	41,612,111	8,830,326	10,582,466	187,642	257,913	4,422,189
5	Flow-Through Receipts/Revenues from One District to Another District	2000								
6	State Sources	3000	94,428,810	1,359,258	0	12,703,740	0	0	0	0
7	Federal Sources	4000	33,759,189	88,834	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		344,163,851	27,803,383	41,612,111	21,534,066	10,582,466	187,642	257,913	4,422,189
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	45,591,003							
10	<b>Total Receipts/Revenues</b>		389,754,854	27,803,383	41,612,111	21,534,066	10,582,466	187,642	257,913	4,422,189
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	205,176,791				3,672,540			
13	Support Services	2000	100,020,779	26,039,118		21,641,200	8,556,585	1,347,298		10,534,685
14	Community Services	3000	3,096,186	0		0	107,718			
15	Payments to Other Districts & Governmental Units	4000	7,432,594	0	0	0	0	0		
16	Debt Service	5000	0	0	41,455,529	2,204,466	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		315,726,350	26,039,118	41,455,529	23,845,666	12,336,843	1,347,298		10,534,685
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	45,591,003	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		361,317,353	26,039,118	41,455,529	23,845,666	12,336,843	1,347,298		10,534,685
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		28,437,501	1,764,265	156,582	(2,311,600)	(1,754,377)	(1,159,656)	257,913	(6,112,496)
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110		1,885,000						
26	Transfer of Working Cash Fund Interest	7120		250,000						
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170								
32	<b>SALE OF BONDS (7200)</b>									
33	Principal on Bonds Sold	7210			11,457,624				20,002,376	
34	Premium on Bonds Sold	7220			1,522,879					
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,392,865					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			94,149					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			745,003					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			42,484					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990	1,198,870							
44	<b>Total Other Sources of Funds</b>		1,198,870	2,135,000	15,255,004	0	0	0	20,002,376	0
45	<b>OTHER USES OF FUNDS (8000)</b>									
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							1,885,000	

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

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							250,000	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,233,206	159,659						
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	56,871	37,278						
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		745,003						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		42,484						
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990			12,796,803					
76	<b>Total Other Uses of Funds</b>		1,290,077	984,424	12,796,803	0	0	0	2,135,000	0
77	<b>Total Other Sources/Uses of Funds</b>		(91,207)	1,150,576	2,458,201	0	0	0	17,867,376	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		28,346,294	2,914,841	2,614,783	(2,311,600)	(1,754,377)	(1,159,656)	18,125,289	(6,112,496)
79	<b>Fund Balances - July 1, 2011</b>		29,383,790	(5,216,682)	19,252,458	(18,760,402)	1,854,181	6,634,574	89,925,088	(12,430,782)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2012</b>		57,730,084	(2,301,841)	21,867,241	(21,072,002)	99,804	5,474,918	108,050,377	(18,543,278)

**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	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>		
4	Local Sources	1000	53,333
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	<b>Total Direct Receipts/Revenues</b>		53,333
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	
10	<b>Total Receipts/Revenues</b>		53,333
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	3,614,335
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		3,614,335
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	<b>Total Disbursements/Expenditures</b>		3,614,335
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(3,561,002)
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	<b>Total Other Sources of Funds</b>		0
45	<b>OTHER USES OF FUNDS (8000)</b>		
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	

**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**

1	A	B	K (90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	<b>Total Other Uses of Funds</b>		0
77	<b>Total Other Sources/Uses of Funds</b>		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,561,002)
79	<b>Fund Balances - July 1, 2011</b>		5,983,454
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	<b>Fund Balances - June 30, 2012</b>		2,422,452

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		192,796,330	22,539,586	41,611,064	7,492,818	4,516,662			4,422,076	5,253
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	11,791,696								
8	FICA/Medicare Only Purposes Levies	1150					4,516,662				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>204,588,026</b>	<b>22,539,586</b>	<b>41,611,064</b>	<b>7,492,818</b>	<b>9,033,324</b>	<b>0</b>	<b>0</b>	<b>4,422,076</b>	<b>5,253</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	10,421								
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230		2,083,606			1,548,900				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>10,421</b>	<b>2,083,606</b>	<b>0</b>	<b>0</b>	<b>1,548,900</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	1,808,643								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	139,738								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	61,843								
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>2,010,224</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				1,337,334					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					1,337,334					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	5,275	575	1,047	174	242	6,108	257,913	113	48,080
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		5,275	575	1,047	174	242	6,108	257,913	113	48,080
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	4,503,273								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		4,503,273								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	202,081								
78	Admissions - Other (Describe & Itemize)	1719	15,070								
79	Fees	1720	99,593								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	591,442								
82	<b>Total District/School Activity Income</b>		908,186	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	1,967,513								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	53,996								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	5,338								
93	<b>Total Textbook Income</b>		2,026,847								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	666	1,250,793							
96	Contributions and Donations from Private Sources	1920	235,489					179,434			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950		433,830							
100	Payments of Surplus Moneys from TIF Districts	1960	1,011,783								
101	Drivers' Education Fees	1970	84,074								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993		6,110							
107	Other Local Revenues (Describe & Itemize)	1999	591,588	40,791				2,100			
108	<b>Total Other Revenue from Local Sources</b>		1,923,600	1,731,524	0	0	0	181,534	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	215,975,852	26,355,291	41,612,111	8,830,326	10,582,466	187,642	257,913	4,422,189	53,333
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	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. 18-8.05	3001	68,349,125	975,000							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		68,349,125	975,000	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	1,976,546								
125	Special Education - Extraordinary	3105	5,945,882								
126	Special Education - Personnel	3110	5,588,004								
127	Special Education - Orphanage - Individual	3120	2,817,632								
128	Special Education - Orphanage - Summer	3130	385,181								
129	Special Education - Summer School	3145	48,707								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		16,761,952	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	426,221								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		426,221	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	3,165,254								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		3,165,254				0				
145	State Free Lunch & Breakfast	3360	489,473								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	84,345								
148	Adult Ed (from ICCB)	3410	259,577								
149	Adult Ed - Other (Describe & Itemize)	3499									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				3,875,905					
152	Transportation - Special Education	3510				8,827,835					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		12,703,740	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	293,426								
158	Early Childhood - Block Grant	3705	4,237,845								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	361,592	384,258							
172	<b>Total Restricted Grants-In-Aid</b>		26,079,685	384,258	0	12,703,740	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	94,428,810	1,359,258	0	12,703,740	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	8,130,232								
195	Special Milk Program	4215									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
196	School Breakfast Program	4220	1,863,574								
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299	81,528								
201	<b>Total Food Service</b>		10,075,334				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	6,796,997								
204	Title I - Low Income - Neglected, Private	4305	43,134								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399	331								
211	<b>Total Title I</b>		6,840,462	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421	917,345								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		917,345	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	147,582								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	8,206,285								
221	Fed - Spec Education - IDEA - Room & Board	4625	199,118								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		8,552,985	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	457,449								
228	<b>Total CTE - Perkins</b>		457,449	0			0				
229	Federal - Adult Education	4810	102,202								
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851	269,482								
232	ARRA - Title I - Neglected, Private	4852	4,672								
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	14,446								
237	ARRA - IDEA - Part B - Flow-Through	4857	1,205,741								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880	69,487								
259	<b>Total Stimulus Programs</b>		1,563,828	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	1,250,039								
263	Learn & Serve America	4910	8,436								
264	McKinney Education for Homeless Children	4920	12,000								
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	405,416								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	1,150,835								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,826,981								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	595,877	88,834							
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		33,759,189	88,834	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	33,759,189	88,834	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues</b>		344,163,851	27,803,383	41,612,111	21,534,066	10,582,466	187,642	257,913	4,422,189	53,333

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	87,153,104	28,062,228	1,502,333	5,147,155	259,157	295,399			122,419,376	123,086,252
6	Pre-K Programs	1125	2,359,494	672,183	297,861	84,470	1,517				3,415,525	2,689,699
7	Special Education Programs (Functions 1200-1220)	1200	13,401,228	5,931,171	108,311	1,471,964	1,747,244				22,659,918	34,735,748
8	Special Education Programs Pre-K	1225	11,779,184	2,834,194	26,128	19,725					14,659,231	3,405,981
9	Remedial and Supplemental Programs K-12	1250	1,989,257	920,321	142,264	289,347	49,002				3,390,191	2,006,098
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	142,238	138,565	2,729	3,461					286,993	160,491
12	CTE Programs	1400	2,684,324	732,951	101,644	242,307	488,526				4,249,752	4,209,457
13	Interscholastic Programs	1500	1,627,442	82,457	95,097	232,195					2,037,191	1,299,776
14	Summer School Programs	1600	524,084	90,259	41,038	157,946					813,327	2,237,817
15	Gifted Programs	1650	4,293,955	1,125,643	83,559	16,218	51,252	219			5,570,846	5,077,452
16	Driver's Education Programs	1700	251,876	85,255							337,131	300,805
17	Bilingual Programs	1800	18,516,116	5,851,258	56,016	399,455					24,822,845	24,049,851
18	Truant Alternative & Optional Programs	1900	374,792	125,042	3,071	11,560					514,465	1,419,211
19	Pre-K Programs - Private Tuition	1910									0	0
20	Regular K-12 Programs - Private Tuition	1911									0	0
21	Special Education Programs K-12 - Private Tuition	1912									0	0
22	Special Education Programs Pre-K - Tuition	1913									0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
25	Adult/Continuing Education Programs - Private Tuition	1916									0	0
26	CTE Programs - Private Tuition	1917									0	0
27	Interscholastic Programs - Private Tuition	1918									0	0
28	Summer School Programs - Private Tuition	1919									0	0
29	Gifted Programs - Private Tuition	1920									0	0
30	Bilingual Programs - Private Tuition	1921									0	0
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>145,097,094</b>	<b>46,651,527</b>	<b>2,460,051</b>	<b>8,075,803</b>	<b>2,596,698</b>	<b>295,618</b>	<b>0</b>	<b>0</b>	<b>205,176,791</b>	<b>204,678,638</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	5,435,079	1,774,442	738,220	115,779	66,113				8,129,633	8,595,732
36	Guidance Services	2120	2,813,504	796,530	49,347	31,144		250			3,690,775	3,657,406
37	Health Services	2130	3,057,133	471,852	554,486	6,189	3,659				4,093,319	4,027,744
38	Psychological Services	2140	1,377,255	373,362	522						1,751,139	1,941,312
39	Speech Pathology & Audiology Services	2150	3,193,965	899,999	1,777,350						5,871,314	5,530,195
40	Other Support Services - Pupils (Describe & Itemize)	2190	2,615,646	129,210	41,677	57,972					2,844,505	2,833,393
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>18,492,582</b>	<b>4,445,395</b>	<b>3,161,602</b>	<b>211,084</b>	<b>69,772</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>26,380,685</b>	<b>26,585,782</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	4,960,053	2,067,712	1,286,849	207,603	8,100	69,957			8,600,274	7,701,283
44	Educational Media Services	2220	1,242,678	430,732	29,425	46,491	90,750				1,840,076	2,133,332
45	Assessment & Testing	2230	913,432	193,099	394,638	43,380					1,544,549	1,121,345
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>7,116,163</b>	<b>2,691,543</b>	<b>1,710,912</b>	<b>297,474</b>	<b>98,850</b>	<b>69,957</b>	<b>0</b>	<b>0</b>	<b>11,984,899</b>	<b>10,955,960</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	175		87,728	9,972		1,240			99,115	3,218,949
49	Executive Administration Services	2320	1,391,954	238,382	654,291	132,898	1,157	5,496			2,424,178	1,794,890
50	Special Area Administration Services	2330	2,900,643	655,971	161,387	128,370	53,272				3,899,643	636,748
51	Tort Immunity Services	2360 - 2370			505,722						505,722	450,000
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>4,292,772</b>	<b>894,353</b>	<b>1,409,128</b>	<b>271,240</b>	<b>54,429</b>	<b>6,736</b>	<b>0</b>	<b>0</b>	<b>6,928,658</b>	<b>6,100,587</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	11,717,934	3,008,077	2,446	50,212		2,600		566,150	15,347,419	15,356,647
55	Other Support Services - School Admin (Describe & Itemize)	2490	4,555,082	1,227,652	157	879		2,600			5,786,370	5,996,254
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>16,273,016</b>	<b>4,235,729</b>	<b>2,603</b>	<b>51,091</b>	<b>0</b>	<b>5,200</b>	<b>0</b>	<b>566,150</b>	<b>21,133,789</b>	<b>21,352,901</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	270,326	52,623	150,021	1,118					474,088	409,718
59	Fiscal Services	2520	1,056,764	178,410	302,270	6,733	9,080	2,068			1,555,325	1,156,522
60	Operation & Maintenance of Plant Services	2540	121,977	21,144	91,946	75,846	359,410				670,323	776,979
61	Pupil Transportation Services	2550	43,378	4,062	1,129,547						1,176,987	753,097
62	Food Services	2560	5,531,743	1,979,826	556,684	6,952,589	392,687	935,263			16,348,792	13,513,877
63	Internal Services	2570	559,467	171,811	33,011		267,991				1,032,280	1,268,518
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,583,655</b>	<b>2,407,876</b>	<b>2,263,479</b>	<b>7,036,286</b>	<b>1,029,168</b>	<b>937,331</b>	<b>0</b>	<b>0</b>	<b>21,257,795</b>	<b>17,878,711</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	0
67	Planning, Research, Development, & Evaluation Services	2620	7,306	547	100,299						108,152	40,117
68	Information Services	2630	452,151	72,360	31,160	3,268		720			559,659	668,368
69	Staff Services	2640	1,506,512	215,677	656,572	752,436	11,891	24,242			3,167,330	4,191,840
70	Data Processing Services	2660	1,857,442	300,444	4,093,513	25,560	715,510				6,992,469	6,915,666
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>3,823,411</b>	<b>589,028</b>	<b>4,881,544</b>	<b>781,264</b>	<b>727,401</b>	<b>24,962</b>	<b>0</b>	<b>0</b>	<b>10,827,610</b>	<b>11,815,991</b>
72	Other Support Services (Describe & Itemize)	2900	284,904	51,074	1,142,012	29,353					1,507,343	941,748
73	<b>Total Support Services</b>	<b>2000</b>	<b>57,866,503</b>	<b>15,314,998</b>	<b>14,571,280</b>	<b>8,677,792</b>	<b>1,979,620</b>	<b>1,044,436</b>	<b>0</b>	<b>566,150</b>	<b>100,020,779</b>	<b>95,631,680</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>2,066,837</b>	<b>523,648</b>	<b>260,140</b>	<b>236,700</b>	<b>8,861</b>				<b>3,096,186</b>	<b>3,741,348</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						923,601			923,601	7,039,099
78	Payments for Special Education Programs	4120									0	0
79	Payments for Adult/Continuing Education Programs	4130									0	0
80	Payments for CTE Programs	4140									0	0
81	Payments for Community College Programs	4170									0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>923,601</b>			<b>923,601</b>	<b>7,039,099</b>
84	Payments for Regular Programs - Tuition	4210									0	0
85	Payments for Special Education Programs - Tuition	4220						6,508,993			6,508,993	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
87	Payments for CTE Programs - Tuition	4240									0	0
88	Payments for Community College Programs - Tuition	4270									0	0
89	Payments for Other Programs - Tuition	4280									0	0
90	Other Payments to In-State Govt Units	4290									0	0
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>6,508,993</b>			<b>6,508,993</b>	<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0	0
93	Payments for Special Education Programs - Transfers	4320									0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	0
96	Payments for Community College Program - Transfers	4370									0	0
97	Payments for Other Programs - Transfers	4380									0	0
98	Other Payments to In-State Govt Units - Transfers	4390									0	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			0			7,432,594			7,432,594	7,039,099
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	0
105	Tax Anticipation Notes	5120									0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
107	State Aid Anticipation Certificates	5140									0	0
108	Other Interest on Short-Term Debt	5150									0	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										6,506,470
113	<b>Total Direct Disbursements/Expenditures</b>		205,030,434	62,490,173	17,291,471	16,990,295	4,585,179	8,772,648	0	566,150	315,726,350	317,597,235
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										28,437,501	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	0
122	Facilities Acquisition & Construction Services	2530		2,775	697,388		4,864,417				5,564,580	1,878,536
123	Operation & Maintenance of Plant Services	2540	6,853,096	1,546,509	5,676,392	6,249,169	70,238	5,147	72,787		20,473,338	23,717,114
124	Pupil Transportation Services	2550	1,200								1,200	0
125	Food Services	2560									0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>6,854,296</b>	<b>1,549,284</b>	<b>6,373,780</b>	<b>6,249,169</b>	<b>4,934,655</b>	<b>5,147</b>	<b>72,787</b>	<b>0</b>	<b>26,039,118</b>	<b>25,595,650</b>
127	Other Support Services (Describe & Itemize)	2900									0	0
128	<b>Total Support Services</b>	<b>2000</b>	<b>6,854,296</b>	<b>1,549,284</b>	<b>6,373,780</b>	<b>6,249,169</b>	<b>4,934,655</b>	<b>5,147</b>	<b>72,787</b>	<b>0</b>	<b>26,039,118</b>	<b>25,595,650</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									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
133	Payments for CTE Programs	4140									0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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
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
141	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
143	State Aid Anticipation Certificates	5140									0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									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
149	<b>Total Direct Disbursements/Expenditures</b>		6,854,296	1,549,284	6,373,780	6,249,169	4,934,655	5,147	72,787	0	26,039,118	25,595,650
150	<b>Excess (Deficiency) of Receipts/Revenues/Over</b>										1,764,265	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									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
157	Tax Anticipation Notes	5120									0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
159	State Aid Anticipation Certificates	5140									0	12,484,380
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	12,484,380
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	27,293,051
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,807,229			39,648,300			1,807,229	1,153,911
165	<b>Total Debt Services</b>	<b>5000</b>			1,807,229			39,648,300			41,455,529	40,931,342
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
167	<b>Total Disbursements/ Expenditures</b>				1,807,229			39,648,300			41,455,529	40,931,342
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										156,582	
169												
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
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	12,554,396	3,991,144	1,156,934	3,479,974	454,793	3,959			21,641,200	23,305,305
176	Other Support Services (Describe & Itemize)	2900									0	0
177	<b>Total Support Services</b>	<b>2000</b>	12,554,396	3,991,144	1,156,934	3,479,974	454,793	3,959	0	0	21,641,200	23,305,305
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	0
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
182	Payments for Special Education Programs	4120									0	0
183	Payments for Adult/Continuing Education Programs	4130									0	0
184	Payments for CTE Programs	4140									0	0
185	Payments for Community College Programs	4170									0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
187	<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
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						133,901			133,901	234,246
199	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	5300						2,070,565			2,070,565	1,959,929
200	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400									0	0
201	Total Debt Services							2,204,466			2,204,466	2,194,175
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	6000										0
203	Total Disbursements/ Expenditures		12,554,396	3,991,144	1,156,934	3,479,974	454,793	2,208,425	0	0	23,845,666	25,499,480
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,311,600)	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		1,352,047							1,352,047	1,905,759
209	Pre-K Programs	1125		137,142							137,142	95,957
210	Special Education Programs (Functions 1200-1220)	1200		1,036,632							1,036,632	1,486,101
211	Special Education Programs - Pre-K	1225		575,189							575,189	115,369
212	Remedial and Supplemental Programs - K-12	1250		32,722							32,722	25,745
213	Remedial and Supplemental Programs - Pre-K	1275									0	0
214	Adult/Continuing Education Programs	1300		14,450							14,450	1,288
215	CTE Programs	1400		63,078							63,078	67,215
216	Interscholastic Programs	1500		69,095							69,095	37,890
217	Summer School Programs	1600		21,065							21,065	8,000
218	Gifted Programs	1650		55,086							55,086	60,463
219	Driver's Education Programs	1700		2,674							2,674	3,745
220	Bilingual Programs	1800		307,402							307,402	252,799
221	Truants' Alternative & Optional Programs	1900		5,958							5,958	16,577
222	Total Instruction	1000		3,672,540							3,672,540	4,076,908
223	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		359,749							359,749	304,358
226	Guidance Services	2120		137,164							137,164	124,546
227	Health Services	2130		364,617							364,617	319,296
228	Psychological Services	2140		16,262							16,262	18,096
229	Speech Pathology & Audiology Services	2150		38,264							38,264	43,095
230	Other Support Services - Pupils (Describe & Itemize)	2190		217,554							217,554	163,324
231	Total Support Services - Pupils	2100		1,133,610							1,133,610	972,715
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		129,158							129,158	102,613
234	Educational Media Services	2220		128,121							128,121	119,046
235	Assessment & Testing	2230		46,735							46,735	32,714
236	Total Support Services - Instructional Staff	2200		304,014							304,014	254,373

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310									0	170,519
239	Executive Administration Services	2320		104,125							104,125	78,341
240	Service Area Administrative Services	2330		192,850							192,850	6,163
241	Claims Paid from Self Insurance Fund	2361									0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
243	Unemployment Insurance Payments	2363									0	0
244	Insurance Payments (Regular or Self-Insurance)	2364									0	0
245	Risk Management and Claims Services Payments	2365									0	0
246	Judgment and Settlements	2366									0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		47,431							47,431	18,000
248	Reciprocal Insurance Payments	2368									0	0
249	Legal Services	2369									0	0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>344,406</b>							<b>344,406</b>	<b>273,023</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		792,641							792,641	802,508
253	Other Support Services - School Administration (Describe & Itemize)	2490		348,930							348,930	322,118
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>1,141,571</b>							<b>1,141,571</b>	<b>1,124,626</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		16,426							16,426	33,739
257	Fiscal Services	2520		202,026							202,026	149,603
258	Facilities Acquisition & Construction Services	2530									0	0
259	Operation & Maintenance of Plant Services	2540		1,596,571							1,596,571	1,619,612
260	Pupil Transportation Services	2550		2,896,276							2,896,276	(32,179)
261	Food Services	2560		3,168							3,168	14,253
262	Internal Services	2570		156,108							156,108	138,205
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>4,870,575</b>							<b>4,870,575</b>	<b>1,923,233</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	0
266	Planning, Research, Development, & Evaluation Services	2620		461							461	0
267	Information Services	2630		91,880							91,880	73,330
268	Staff Services	2640		258,442							258,442	248,483
269	Data Processing Services	2660		368,211							368,211	341,308
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>718,994</b>							<b>718,994</b>	<b>663,121</b>
271	Other Support Services (Describe & Itemize)	2900		43,415							43,415	29,700
272	<b>Total Support Services</b>	<b>2000</b>		<b>8,556,585</b>							<b>8,556,585</b>	<b>5,240,791</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		107,718							107,718	234,501
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	0
276	Payments for CTE Programs	4140									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 (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	0
281	Tax Anticipation Notes	5120									0	0
282	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**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	0
284	Other (Describe & Itemize)	5150									0	0
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			12,336,843				0			12,336,843	9,552,200
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,754,377)	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530			44,840		1,302,458				1,347,298	1,418,800
294	Other Support Services (Describe & Itemize)	2900									0	0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	44,840	0	1,302,458	0	0	0	1,347,298	1,418,800
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	0
299	Payments for Special Education Programs	4120									0	0
300	Payments for CTE Programs	4140									0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	44,840	0	1,302,458	0	0	0	1,347,298	1,418,800
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,159,656)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	1,200
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			4,254,040						4,254,040	4,250,000
313	Unemployment Insurance Payments	2363			662,383						662,383	740,171
314	Insurance Payments (Regular or Self-Insurance)	2364			76,173						76,173	260,000
315	Risk Management and Claims Services Payments	2365									0	0
316	Judgment and Settlements	2366			179,250						179,250	10,000
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	241,684	25,543	922,488						1,189,715	1,215,772
318	Reciprocal Insurance Payments	2368									0	0
319	Legal Services	2369			3,808,374						3,808,374	2,550,000
320	Property Insurance (Buildings & Grounds)	2371			364,750						364,750	500,000
321	Vehicle Insurance (Transportation)	2372									0	0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	241,684	25,543	10,267,458	0	0	0	0	0	10,534,685	9,527,143
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110									0	0
326	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**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
327	Other Interest or Short-Term Debt	5150									0	0
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
330	<b>Total Disbursements/Expenditures</b>		241,684	25,543	10,267,458	0	0	0	0	0	10,534,685	9,527,143
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(6,112,496)	
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			315,752		3,298,583				3,614,335	4,184,040
337	Operation & Maintenance of Plant Services	2540									0	0
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	315,752	0	3,298,583	0	0	0	3,614,335	4,184,040
339	Other Support Services (Describe & Itemize)	2900									0	0
340	<b>Total Support Services</b>	<b>2000</b>	0	0	315,752	0	3,298,583	0	0	0	3,614,335	4,184,040
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
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						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
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
353	<b>Total Disbursements/Expenditures</b>		0	0	315,752	0	3,298,583	0	0	0	3,614,335	4,184,040
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(3,561,002)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2011</b>		221									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	269,482	169,460	97,106	2,853	86					269,505
7	ARRA - Title I Neglected - Private	4852	4,672									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	14,446	12,081	2,225	140						14,446
12	ARRA - IDEA Part B Flow Through	4857	1,205,741	176,037	32,427	2,004	140,494	854,778				1,205,740
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	69,487	69,487								69,487
34	<b>Total ARRA Programs</b>		1,563,828	427,065	131,758	4,997	140,580	854,778	0	0		1,559,178
35	<b>Ending Balance June 30, 2012</b>		4,871									
36	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23 used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>											
38												
39												
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56												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2011 Levy)</b>	<b>Taxes Received (from 2010 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2011 Levy)</b>	<b>Estimated Taxes Due (from the 2011 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	192,796,330	89,025,424	103,770,906	178,077,619	89,052,195
5	Operations & Maintenance	22,539,586	11,069,921	11,469,665	22,143,171	11,073,250
6	Debt Services **	41,611,064	20,831,445	20,779,619	41,669,155	20,837,710
7	Transportation	7,492,818	3,681,037	3,811,781	7,363,181	3,682,144
8	Municipal Retirement	4,516,662	2,302,596	2,214,066	4,605,885	2,303,289
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	4,422,076	2,168,868	2,253,208	4,338,388	2,169,520
12	Fire Prevention & Safety	5,253	0	5,253		0
13	Leasing Levy	0		0		0
14	Special Education	11,791,696	10,710,405	1,081,291	21,424,030	10,713,625
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	4,516,662	2,125,258	2,391,404	4,251,156	2,125,898
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>289,692,147</b>	<b>141,914,954</b>	<b>147,777,193</b>	<b>283,872,585</b>	<b>141,957,631</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/11	Issued 07/01/11 Through 06/30/12	Retired 07/01/11 Through 06/30/12	Outstanding Ending 06/30/12					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>				0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	<b>Total TANs</b>	0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>				0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/11	Issued 7/1/11 thru 6/30/12	Any differences described and itemized	Retired 7/1/11 thru 6/30/12	Outstanding 6/30/12	Amount to be Provided for Payment on Long-Term Debt
31	General Obligation Capital Appreciation School Bonds Series 1	04/25/96	14,999,900	6	8,422,451	0	(2,288,424)	1,677,118	4,456,909	4,230,760
32	General Obligation School Bonds, Series 1997	04/03/97	39,500,000	6	13,825,000	0		13,825,000	0	0
33	General Obligation School Bonds, Series 1999	02/01/99	18,300,000	6	17,050,000	0		0	17,050,000	16,184,864
34	General Obligation Capital Appreciation School Bonds Series	03/29/01	57,999,743	6	64,014,073	0	1,398,467	2,524,952	62,887,588	59,696,600
35	General Obligation Capital Appreciation School Bonds Series	03/25/02	54,499,619	6	89,129,708	0	4,858,668	0	93,988,376	89,219,299
36	General Obligation Capital Appreciation School Bonds Series	03/20/03	65,999,779	6	92,895,506	0	4,579,142	723,362	96,751,286	91,842,015
37	General Obligation Limited Tax School Bonds Series 2003D	12/30/03	22,000,000	1	10,850,000	0		3,495,000	7,355,000	6,981,799
38	General Obligation School Refunding Bonds Series 2005	02/15/05	71,790,000	3	37,830,000	0		420,000	37,410,000	35,511,774
39	Limited School Bonds Series 2009	09/01/09	34,405,000	3,4,5	29,535,000	0		12,120,000	17,415,000	16,531,343
40	General Obligation Refunding School Bonds Series 2010	04/01/10	30,190,000	3	29,490,000	0		2,470,000	27,020,000	25,648,974
41	Taxable General Obligation Limited School Bonds Series 2011	03/30/11	25,925,000	1,3,5,6	25,925,000	0		255,000	25,670,000	24,367,475
42	Taxable General Obligation Limited School Bonds Series 2011	03/30/11	2,030,000	6	2,030,000	0		200,000	1,830,000	1,737,144
43	Taxable General Obligation Limited Refunding Schools Bonds	03/15/12	415,000		0	415,000		0	415,000	393,942
44	General Obligation Limited School Bonds Series 2012B	03/15/12	31,045,000		0	31,045,000		0	31,045,000	29,469,741
45	2006 \$711,920 Debt Certificate (QZAB)	07/20/07	711,920	7	142,384	0		142,384	0	0
46	2007 \$6.2M Debt Certificate	09/28/07	6,200,000	7	5,007,786	0		402,619	4,605,167	4,371,496
47	1992 Interest Free Asbestos Note			8	40,880	0		40,880	0	0
48	Long Term Purchase Contracts			9	5,281,183	1,198,870		3,422,550	3,057,503	2,902,362
49			476,010,961		431,468,971	32,658,870	8,547,853	41,718,865	430,956,829	409,089,588
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Debt Certificates							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Asbestos Notes							
54	3. Refunding Bonds	6. Building Bonds	9. Other Purchase Contracts							

**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	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2011</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		11,791,696				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500	113					
7	Drivers' Education Fees					10-1970					84,074	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					84,345	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						113	11,791,696	0	0	168,419	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		11,791,696				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--						
23	<b>Total Disbursements</b>						0	11,791,696	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2012</b>							113	0	0	0	168,419
25	<b>Reserved Fund Balance</b>					714						
26	<b>Unreserved Fund Balance</b>					730	113	0	0	0	168,419	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32											Total Claims Payments:
33											Total Reserve Remaining:
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	<b>Expenditures:</b>										
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										

<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).

<sup>b</sup> 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	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
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	27,687,264			27,687,264						27,687,264
8	Depreciable Land	222				0	50	0			0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	531,093,967	5,059,849		536,153,816	50	185,767,165	12,458,871		198,226,036	337,927,780
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	10,448,917	872,060		11,320,977	10	9,655,693	408,098		10,063,791	1,257,186
15	5 Yr Schedule	252	20,914,586			20,914,586	5	17,953,958	1,593,364		19,547,322	1,367,264
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>	689,289	2,848,781	689,289	2,848,781	--					2,848,781
18	<b>Total Capital Assets</b>	<b>200</b>	590,834,023	8,780,690	689,289	598,925,424		213,376,816	14,460,333	0	227,837,149	371,088,275
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				72,787	10		7,279			
20	<b>Allowable Depreciation</b>								14,467,612			

	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		\$	315,726,350
9	O&M	Expenditures 15-22, L149	Total Expenditures			26,039,118
10	DS	Expenditures 15-22, L167	Total Expenditures			41,455,529
11	TR	Expenditures 15-22, L203	Total Expenditures			23,845,666
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			12,336,843
13	TORT	Expenditures 15-22, L330	Total Expenditures			10,534,685
14			<b>Total Expenditures</b>		\$	<b>429,938,191</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, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			3,414,008
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			14,659,231
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			286,993
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			813,327
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			3,087,325
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			7,432,594
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			4,585,179
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			4,934,655
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			72,787
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			39,648,300
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,070,565
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			454,793
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			137,142
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			575,189
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			14,450
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			21,065
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			107,718
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			<b>Total Deductions</b>		\$	<b>82,315,321</b>
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>347,622,870</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)</b>			<b>35,983.24</b>
78			<b>Estimated OEPP *</b>		\$	<b>9,660.69</b>
79						

	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)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		1,337,334
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		4,503,273
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		908,186
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,967,513
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		53,996
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)		5,338
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		1,251,459
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		16,761,952
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		426,221
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		3,165,254
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		489,473
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		84,345
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		12,703,740
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		293,426
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		745,850
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		10,075,334
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		6,840,462
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		917,345
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		8,206,285
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		199,118
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		457,449
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		1,549,382
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		1,250,039
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		8,436
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		12,000
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		405,416
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		1,150,835
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,826,981
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)		684,711
172						
173	<b>Total Allowance for PCTC Computation</b>					\$ <b>78,281,153</b>
174	<b>Net Operating Expense for PCTC Computation</b>					<b>269,341,717</b>
175	<b>Total Depreciation Allowance (from page 27, Col I)</b>					<b>14,467,612</b>
176	<b>Total Allowance for PCTC Computation</b>					<b>283,809,329</b>
177	<b>9 Mo ADA</b>					<b>35,983.24</b>
178	<b>Total Estimated PCTC *</b>					\$ <b>7,887.26</b>
179						
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	H
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)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					6,782,663		
11	Value of Commodities Received for Fiscal Year 2012 <i>(Include the value of commodities when determining if an A-133 is required).</i>					946,403		
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				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		206,252,633		206,252,633		
20	<b>Support Services:</b>							
21	Pupil	2100		27,444,523		27,444,523		
22	Instructional Staff	2200		12,190,063		12,190,063		
23	General Admin.	2300		17,753,320		17,753,320		
24	School Admin	2400		22,275,360		22,275,360		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	490,514	0	490,514	0		
27	Fiscal Services	2520	1,748,271	0	1,748,271	0		
28	Oper. & Maint. Plant Services	2540		22,237,797	22,237,797	0		
29	Pupil Transportation	2550		25,260,870		25,260,870		
30	Food Services	2560		9,176,610		9,176,610		
31	Internal Services	2570	920,397	0	920,397	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		108,613		108,613		
35	Information Services	2630		651,539		651,539		
36	Staff Services	2640	3,413,881	0	3,413,881	0		
37	Data Processing Services	2660	6,645,170	0	6,645,170	0		
38	<b>Other:</b>	2900		1,550,758		1,550,758		
39	<b>Community Services</b>	3000		3,195,043		3,195,043		
40	<b>Total</b>			13,218,233	348,097,129	35,456,030	325,859,332	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	13,218,233	Total Indirect costs:	35,456,030	
43				Total Direct Costs:	348,097,129	Total Direct Costs:	325,859,332	
44				=	<b>3.80%</b>	=	<b>10.88%</b>	
45								

## 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/afr/afr.htm>.

6	<input checked="" type="checkbox"/> <i>Check if the schedule is not applicable.</i>	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.
7	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget				
8	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
9	Curriculum Planning				
10	Custodial Services				
11	Educational Shared Programs				
12	Employee Benefits				
13	Energy Purchasing				
14	Food Services				
15	Grant Writing				
16	Grounds Maintenance Services				
17	Insurance				
18	Investment Pools				
19	Legal Services				
20	Maintenance Services				
21	Personnel Recruitment				
22	Professional Development				
23	Shared Personnel				
24	Special Education Cooperatives				
25	STEM (science, technology, engineering and math) Program Offerings				
26	Supply & Equipment Purchasing				
27	Technology Services				
28	Transportation				
29	Vocational Education Cooperatives				
30	All Other Joint/Cooperative Agreements				
31	Other				
32					

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

33	
34	
35	
36	
37	

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

38	
39	
40	
41	
42	

**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: SD U-46

RCDT Number: 31-045-0460-22

Description	Funct. No.	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
1. Executive Administration Services	2320	2,424,178		2,424,178	2,146,639		2,146,639
2. Special Area Administration Services	2330	3,899,643		3,899,643	340,736		340,736
3. Other Support Services - School Administration	2490	5,786,370		5,786,370	6,074,603		6,074,603
4. Direction of Business Support Services	2510	474,088	0	474,088	437,737		437,737
5. Internal Services	2570	1,032,280		1,032,280	1,108,791		1,108,791
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		13,616,559	0	13,616,559	10,108,506	0	10,108,506
<b>9. Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)</b>							-26%

**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.

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

Type Below.

1. Revenues 9-14, [Fund 10] 1719 - \$15,070 Summer camp fees
2. Revenues 9-14, [Fund 10] 1790 - \$137,037 Parking Permit Fees; \$41,424 Student ID fees; \$159,834 Towel and Lock fees  
;\$253,147 Athletic Participation fees and activity tickets
3. Revenues 9-14, [Fund 10] 1890 - \$5,338 Driver Ed Text Fees
4. Revenues 9-14, [Fund 10] 1999 - \$591,588 Other local revenue
5. Revenues 9-14, [Fund 10] 3999 - \$6,703 Family Literacy; \$33,272 National Board Certification Initiatives; \$90,169 Safe School Grant;  
\$60,464 State Library Grant; \$36,757 Orphanage tuition; \$130,227 Mental Health Grant; \$4,000 Other State grant
6. Revenues 9-14, [Fund 10] 4299 - \$81,528 Fresh Fruit and Vegetable Program.
7. Revenues 9-14, [Fund 10] 4399 - \$311 Title I - SIP
8. Revenues 9-14, [Fund 10] 4799 - \$457,449 Voc Ed Perkins Title lic
9. Revenues 9-14, [Fund 10] 4998 - \$226,681 Teaching American History; \$158,700 REMS Grant; \$117,111 COPS Grant;  
\$55,815 Dept of Rehab Services; \$28,762 FIE Grant; \$8,808 Other
10. Expenditures 15-22, [Fund 10] 2190 - \$2,844,505 Salaries and benefits
11. Expenditures 15-22, [Fund 10] 2490, \$5,786,370 Teacher and Administrative salaries and benefits
12. Expenditures 15-22, [Fund 10] 2900 \$336,051 Teacher salaries and benefits; \$1,140,898 Instructional professional services;  
\$30,394 supplies.
13. Expenditures 15-22, [Fund 50] 2190 \$217,554 Municipal retirement, federal ins control act and medicare contribution.
14. Expenditures 15-22, [Fund 50] 2490, \$348,930 Municipal retirement, federal ins control act and medicare contribution.
15. Expenditures 15-22, [Fund 50] 2900 \$43,415 Municipal retirement, federal ins control act and medicare contribution.
16. Revenues 9-14, [Fund 20] 1999, \$40,791 Other local revenue
17. Revenues 9-14, [Fund 60] 1999, \$2,100 Other local revenue
18. Revenues 9-14, [Fund 20] 3999, \$384,258 Other state source
19. Issued bonds of \$31,460,000 + new capital leases of \$1,198,870 = \$32,658,870 (P25, Cell F49)
20. Debt principal retirement of \$39,648,300 (P15-22, Cell H163) +  
Capital lease retirement related to Transportation Fund of \$2,070,566 (P15-22, Cell 199) = \$41,718,865 (P25, Cell H49)
21. Under item 10. the Unreserved balance is < \$0 and an entry is in place.

31-045-0460-22

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the func—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> 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
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b>							
2	<b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>							
3	<p><i>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.</i></p>							
4	<p><i>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.</i></p>							
5	<p><b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b>  <i>(All AFR pages must be completed to generate the following calculation)</i></p>							
6		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>		
7	<b>Direct Revenues</b>	344,163,851	27,803,383	21,534,066	257,913	393,759,213		
8	<b>Direct Expenditures</b>	315,726,350	26,039,118	23,845,666		365,611,134		
9	<b>Difference</b>	28,437,501	1,764,265	(2,311,600)	257,913	<b>28,148,079</b>		
10	<b>Fund Balance - June 30, 2012</b>	57,730,084	(2,301,841)	(21,072,002)	108,050,377	<b>142,406,618</b>		
11	<p><b>Balanced - no deficit reduction plan is required.</b></p>							
12								
13								
14								

## Audit Checklist

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

**Round all entries to the nearest dollar.**

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

## Balancing Schedule

**Check this Section for Error Messages**

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	ERROR!
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	ENTRY IS REQUIRED!
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	
<b>13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	
	OK

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)  
DISTRICT/JOINT AGREEMENT  
Year Ending June 30, 2012**

DISTRICT/JOINT AGREEMENT NAME <b>SD U-46</b>	RCDT NUMBER <b>31-045-0460-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003346</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Jose M. Torres		NAME AND ADDRESS OF AUDIT FIRM <b>McGladrey, LLP One South Wacker Dr, Ste 800 Chicago</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>355 E. Chicago Street  Elgin, IL 60120-6543</b>		E-MAIL ADDRESS <b>john.george@mcgladrey.com</b>	
		NAME OF AUDIT SUPERVISOR <b>John George</b>	
		CPA FIRM TELEPHONE NUMBER <b>312-634-3400</b>	FAX NUMBER <b>312-634-4505</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**SD U-46**  
**31-045-0460-22**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

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

**Findings have been filled out completely and correctly (if none, mark "NA").**

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

- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding



38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

**SD U-46  
31-045-0460-22**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 33,848,023
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		946,403
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(1,826,981)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 32,967,445</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
Title IV: Safe and Drug Free School - formula grant		\$ 5,291
Technology - Enhancing Education - formula grant		\$ 6,662
Rising Star Grant		\$ (4,672)
Shodeen Grant - Project Access		\$ (12,000)
Emergency Mngt Agency - FEMA		\$ (88,834)
-----		
-----		

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 32,873,892</b>
--------------------------------------	--	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 32,873,892

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
-----		
-----		
-----		
-----		
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>		<b>\$ 32,873,892</b>
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<b>DIFFERENCE:</b>		<b>\$ -</b>
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SD U-46  
31-045-0460-22  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2012

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number <sup>2</sup> (A)	ISBE Project Number (B)	Revenues		Expenditures <sup>4</sup>		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/10- 6/30/11 (C)	7/1/11- 6/30/12 (D)	7/1/10- 6/30/11 (E)	7/1/11- 6/30/12 (F)			
U.S. Department of Education:									
Direct grants:									
Fund for the Improvement of Education: Teaching American History	84.215X	U215X080096 U215X080096	\$ - 166,393	\$ 226,681 -	\$ - 166,393	\$ 194,844 -	\$ - -	194,844 166,393	\$ 364,428 409,736
Fund for the Improvement of Education: FIE Earmark Grant Awards	84.215K	U215K090314 U215K090314	- 108,040	28,762 -	- 108,040	114,823 -	- -	114,823 108,040	142,882 238,000
Total Fund for the Improvement of Educator			274,433	255,443	274,433	309,667	-	584,100	1,155,046
Safe and Drug-Free Schools and Communities_National Program Comprehensive Safety and Emergency Response Plan	84.184E	Q184E090106 Q184E090106	- 100,091	158,700 -	- 100,091	158,050 -	- -	158,050 100,091	244,147 456,995
Safe and Drug-Free Schools and Communities_National Program School Emergency Response to Violence	84.184S	Q184S100007	28,288	-	21,372	-	-	21,372	47,509
Total Safe and Drug-Free Schools and Communities_National Program			128,379	158,700	121,463	158,050	-	279,513	748,651
Passed through Illinois State Board of Education:									
Title I Part A Cluster									
Title I Grants to Local Education Agencies: Title I : Low Income (M)	84.010A	12-4300-00 11-4300-00	- 6,476,311	8,277,123 (1,479,795)	- 6,611,170	8,723,399 88,330	- -	8,723,399 6,699,500	9,500,851 8,076,840
Title I Grants to Local Education Agencies: ARRA-Title I - Low Income (M)	84.389A	12-4851-00 11-4851-00	- 3,440,915	269,482 -	- 3,610,588	- 269,577	- -	- 3,880,165	- 3,534,760
Title I Grants to Local Education Agencies: Title I : Low Income - Neglected Priv. (M)	84.010A	12-4305-00 11-4305-00	- 36,307	43,134 -	- 43,845	43,134 -	- -	43,134 43,845	43,134 36,307
Title I Grants to Local Education Agencies: ARRA-Title I : Low Income - Neglected Priv. (M)	84.389A	11-4852-00	-	-	1,304	-	-	1,304	27,071
Total Title I Part A Cluster			9,953,533	7,109,944	10,266,907	9,124,440	-	19,391,347	21,218,963
Safe and Drug-Free Schools and Communities_State Grants Title IV : Safe and Drug Free Schools -Formula	84.186A	12-4400-00 11-4400-00	- 15,215	3,561 -	- 55,090	3,561 8,830	- -	3,561 63,920	5,291 53,476
Twenty-First Century Community Learning Centers: Title IV - 21st Century Community Learning Centers	84.287C	12-4421-12 12-4421-10 11-4421-07 11-4421-10	- - 201,505 340,075	595,947 325,089 - (1,961)	- - 230,557 330,726	595,947 312,638 7,049 65,063	- - - -	- 312,638 237,606 395,789	832,281 359,300 213,600 359,300

(attachment of ISBE 62-18)  
County

ILLINOIS STATE BOARD OF EDUCATION  
 100 NORTH FIRST STREET  
 SPRINGFIELD, ILLINOIS 62777-0001

District/Joint Agreement Name  
 School District U46  
 District/Joint Agreement No.  
 U46

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR Ended JUNE 30, 2012

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number <sup>2</sup> (A)	ISBE Project Number (B)	Revenues		Expenditures <sup>4</sup>		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/10- 6/30/11 (C)	7/1/11- 6/30/12 (D)	7/1/10- 6/30/11 (E)	7/1/11- 6/30/12 (F)			
<b>Special Education Cluster (IDEA)</b>									
Special Education - Preschool Grants: Pre-School Flow Through (M)	84.173A	12-4600-00 11-4600-00	\$ - 167,158	\$ 162,663 (15,081)	\$ - 149,421	\$ 161,612 2,656	\$ 1,200 -	\$ 162,812 152,077	\$ 177,692 167,185
Special Education - Preschool Grants: ARRA-Pre-School Flow Through (M)	84.392A	12-4856-00 11-4856-00	- 209,230	- 14,446	- 223,210	- 14,446	- -	- 237,656	- 249,153
Special Education - Grants to States IDEA Flow Through (M)	84.027A	12-4620-00 11-4620-00	- 7,551,975	7,284,052 922,233	- 6,613,399	6,853,382 2,109,135	- -	6,853,382 8,722,534	7,740,089 9,361,725
Special Education - Grants to States ARRA - IDEA Flow Through (M)	84.391A	11-4857-00	4,048,096	1,205,741	4,569,291	1,205,741	-	5,775,032	5,704,640
Special Education - Grants to States IDEA Room & Board (M)	84.027A	2012-4625-00 2011-4625-00	- 150,024	140,962 58,156	- 156,620	184,708 -	- -	184,708 156,620	N/A N/A
<b>Total Special Education Cluster (IDEA)</b>			<b>12,126,483</b>	<b>9,773,172</b>	<b>11,711,941</b>	<b>10,531,680</b>	<b>1,200</b>	<b>22,244,821</b>	<b>23,400,484</b>
<b>State Fiscal Stabilization Fund - Education State Grants, Recovery Act</b>									
ARRA - Early Childhood	84.397A	11-4875-00 11-4875-01 11-4875-70 11-4875-71	- - - -	- - - -	15,894 9,270 5,867 -	- - - -	- - - -	15,894 9,270 5,867 -	3,260,662 153,704 220,320 128,520
English Language Acquisition Grants: Title III : Language Instruction Program - Limited English	84.365A	12-4909-00 11-4909-00	- 1,102,441	1,146,006 104,033	- 1,385,738	1,146,006 469,181	- -	1,146,006 1,854,919	1,429,631 1,832,904
Improving Teacher Quality State Grants: Title II : Teacher Quality (M)	84.367A	12-4932-00 11-4932-00	- 1,193,684	405,416 -	- 992,045	996,752 147,986	- -	996,752 1,140,031	1,823,131 1,689,651
Education Technology State Grants: Technology- Enhancing Education - Formula	84.318X	11-4971-00	6,630	-	10,993	786	-	11,779	17,120
Education Technology State Grants: ARRA - Technology- Enhancing Education - Formula	84.410	12-4880-00 11-4880-00	- 4,622,728	69,487 -	- 4,622,728	69,487 -	- -	69,487 4,622,728	N/A N/A
Passed through Illinois Department of Human Services Rehabilitation Services - Vocational Rehabilitation Grants to States: Rehabilitation Services	84.126	940CK001618 940CK001618	- 58,604	55,815 -	- 58,604	55,815 -	- -	55,815 58,604	- N/A

(attachment of ISBE 62-18)  
 County  
 District/Joint Agreement Name  
 School District U46  
 District/Joint Agreement No.  
 U46

ILLINOIS STATE BOARD OF EDUCATION  
 100 NORTH FIRST STREET  
 SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR Ended JUNE 30, 2012

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number <sup>2</sup> (A)	ISBE Project Number (B)	Revenues		Expenditures <sup>4</sup>		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/10- 6/30/11 (C)	7/1/11- 6/30/12 (D)	7/1/10- 6/30/11 (E)	7/1/11- 6/30/12 (F)			
Passed through Illinois Community College Board: Adult Education - Basic Grants to States:									
Federal - Adult Education : Basic	84.002A	N/A	\$ -	\$ 102,302	\$ -	\$ 100,937	\$ -	\$ 100,937	\$ 100,937
		N/A	108,109	(100)	108,009	-	-	108,009	1,008,109
Passed through Northern Kane County Regional Vocational System: Career and Technical Education - Basic Grants to States:									
Perkins IIC Grant	84.048A	12-4810-00	-	674,781	-	283,618	-	283,618	392,128
		11-4810-00	430,500	(217,332)	213,218	-	-	213,218	392,128
Passed through Will County Regional Office of Education Special Education - Grants to States:									
McKinney - Vento ARRA Funds	84.387	11-4862-00	21,154	-	21,154	-	-	21,154	N/A
<b>Total U.S. Department of Education</b>			<b>30,583,473</b>	<b>20,560,303</b>	<b>30,434,637</b>	<b>24,387,493</b>	<b>1,200</b>	<b>54,227,383</b>	<b>60,795,336</b>
U.S. Department of Agriculture: Passed through Illinois State Board of Education:									
Commodity Supplemental Food Program	10.565	12-4299-00	-	946,403	-	946,403	-	946,403	N/A
		11-4299-00	730,794	-	730,794	-	-	730,794	N/A
Child Nutrition Cluster									
National School Lunch Program	10.555	12-4210-00	-	6,872,913	-	6,872,913	-	6,872,913	N/A
		11-4210-00	7,674,432	1,257,319	7,674,432	1,257,319	-	8,931,751	N/A
School Breakfast Program	10.553	12-4220-00	-	1,624,709	-	1,624,709	-	1,624,709	N/A
		11-4220-00	1,593,922	238,865	1,593,922	238,865	-	1,832,787	N/A
Total Child Nutrition Cluster			9,268,354	9,993,806	9,268,354	9,993,806	-	19,262,160	N/A
Fresh Fruits and Vegetables Program	10.582	12-4240-12	-	71,090	-	71,090	-	71,090	N/A
		12-4240-11	-	10,438	-	10,438	-	10,438	N/A
		11-4240-10	7,695	-	7,695	-	-	7,695	N/A
		11-4240-11	51,170	-	51,170	-	-	51,170	N/A
<b>Total U.S. Department of Agriculture</b>			<b>10,058,013</b>	<b>11,021,737</b>	<b>10,058,013</b>	<b>11,021,737</b>	<b>-</b>	<b>21,079,750</b>	<b>N/A</b>
Corporation for National and Community Service Passed through Illinois State Board of Education:									
Learn and Serve America	94.004	12-4910-00	-	9,197	-	9,197	-	9,197	9,511
		11-4910-00	15,625	(761)	9,300	5,564	-	14,864	15,625
U.S. Department of Justice: Passed through Village of Streamwood:									
Secure our Schools	16.710	2008CKWX0652	-	141,342	-	117,111	-	117,111	473,700
		2008CKWX0652	23,389	(8,761)	117,111	-	-	117,111	473,700
U.S. Department of Health and Human Services: Passed through Northwestern Illinois Association:									
Medical Assistance Program (M)	93.778	11-4991-00	-	2,091,356	-	1,114,201	-	-	N/A
		10-4991-00	1,514,564	(940,521)	574,043	-	-	574,043	N/A
<b>Total Federal Awards</b>			<b>\$ 42,195,064</b>	<b>\$ 32,873,892</b>	<b>\$ 41,193,104</b>	<b>\$ 36,655,303</b>	<b>\$ 1,200</b>	<b>\$ 76,139,459</b>	<b>N/A</b>

CFDA Catalog of Federal Domestic Assistance  
See Note to Schedule of Expenditures of Federal Awards

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

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly

designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

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

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

<sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.



**SD U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2012**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.010A/84.389A	Title I, Part A Cluster
84.173A/84.392A	Special Education Cluster
84.027A/84.391A	
84.367A	Title II: Teacher Quality
93.778	Medicaid

Dollar threshold used to distinguish between Type A and Type B programs: \$1,099,659.00

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

**SD U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2012**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 12-01      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? 2010

**3. Criteria or specific requirement**

In accordance with Generally Accepted Accounting Principles (GAAP), all liabilities and related expenses should be recorded in the period when the goods are purchased or when the services are performed.

**4. Condition**

The District does not have adequate procedures in place to ensure that liabilities are recorded in the proper period. In addition, we noted that the liability for medical claims was understated at year end.

**5. Context**<sup>12</sup>

During our testing on search for unrecorded liabilities, we noted that several invoices totaling approximately \$646,000 relating to goods delivered prior to the year end but not recorded as payables as of June 30, 2012. Though the checks were written after year end, the invoices should have been accounted for in the period when the related services were performed. In addition, we noted an adjustment of approximately \$325,000, to increase the liability for medical claims.

**6. Effect**

Not recording expenses in the proper period could lead to liabilities, expenses and the financial statements of the District being materially misstated.

**7. Cause**

According to District management, some invoices dated after June 30th were for partial month billings, so part of the invoice should have been accrued. The District did not include these in the initial accrual.

**8. Recommendation**

We recommend that the District establish procedures to ensure that all invoices are recorded in the accounting system in the proper period. Proper cutoffs are crucial for the accuracy of the accrual basis of accounting. We also recommend that the District establish procedures to determine a reasonable claims liability estimate based on historical activity of actual claims incurred and actual claims paid.

**9. Management's response**<sup>13</sup>

The Director of Financial Operations will have the accounts payable staff and a second staff member review the invoices paid after June 30th, to enable the District to determine if any of the invoices should be included in the amounts payable at year end. For the medical claims, the department has established a method to review the history of claims, and will be able to provide better estimates in the future.

**For ISBE Review**

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

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

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

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

**SD U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2012**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 12-02      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

Good business practices require that adequate and relevant employee records be maintained in individual employee files from their dates of hire and maintained through the dates of separation of employment.

**4. Condition**

The District does not have adequate procedures in place to ensure that personnel information is properly maintained. During payroll testing, we noted 2 instances of lack of adequate documentation in personnel files.

**5. Context**<sup>12</sup>

During our testing, we noted an employee on long-term disability was retired in the payroll system effective October 2011, but there was no documentation in the personnel file regarding the effective termination date. In addition, for a new hire, we noted discrepancies in the salary amount stated in the employment contract and actual salary payment to the employee. The auditors did note that the District was not informed of any error in salary payment by the employee.

**6. Effect**

Lack of maintenance of adequate information in personnel files could result in discrepancies in approved employee compensation and actual compensation paid out to the employee. In addition, the District's expense and liability for payroll and post-retirement benefits could be misstated if adequate documentation is not maintained in personnel files to support employee's compensation, hire dates and termination dates.

**7. Cause**

According to District management, the District does not have a formal process relating to the transition of employees from long-term disability to retirement status, but the District is currently working on a formal process. With regards to the salary discrepancy, District management stated that actual salaries are dependent on verification of education and experience; hence actual payment could differ from the initial salary stated in the employment contract or salary letter, once the verification process is complete.

**8. Recommendation**

We recommend that the District establish a formal process for transitioning employees from long-term disability to retirement status. In addition, procedures should be established to ensure that adequate information is maintained in all personnel files. The Human Resources department should conduct a periodic review of all employee files to ensure relevant information is maintained therein, to support approved compensation for each employee.

**9. Management's response**<sup>13</sup>

The current system is very labor intensive for filing of employee documents. During the past year we have reviewed the Human Resource department procedures and are in the process of transitioning to new software for Human Resources. The new software will allow for electronic storage of employee documents, and improved reporting for employee information.

**For ISBE Review**

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

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

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

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

**SD U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2012**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup>       NONE            2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**SD U-46**  
**31-045-0460-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2012**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
11-01	The District does not have adequate procedures in place to ensure that liabilities are recorded in the proper period. In addition, we noted that claims for incurred but not reported (IBNR) liability was understated at year end. During our testing on search for unrecorded liabilities, we noted that several invoices totaling approximately \$1.1 million relating to services performed prior to the year end were not recorded as payables as of June 30, 2011. Though the checks were written after year end, the invoices should have been accounted for in the period when the related services were performed. In addition, we noted an adjustment of approximately \$2.9 million, to increase the liability for incurred but not reported (IBNR) claims.	During the fiscal year 2012 audit, we noted that the District did not properly record liabilities for invoices relating to certain goods received prior to year end. In addition, the auditors proposed an adjustment of approximately \$345,000, which was made to increase the liability for medical claims. This finding is repeated as Finding 12-01 in the current year.
11-02	The District does not have procedures in place to ensure that all cash receipts are deposited and recorded in the general ledger in a timely manner. During the course of the audit, we noted that there is a significant time lapse (up to 7 days) between when the Plant Operations department receives a check to when the Plant Operations department forwards the check to the Financial Services department for deposit and recording in the general ledger.	During the fiscal year 2012 audit, we noted that the District implemented a new process relating to deposit of cash receipts by the Plant Operations department. Cash receipts tested were deposited and recorded in the general ledger in a timely manner. We also noted an improvement in the time lapse between when the Plant Operations department receives a check to when the Plant Operations department forwards the check to the Financial Services department for deposit and recording in the general ledger. This finding is not repeated in the current year.

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

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

<sup>20</sup> Current Status should include one of the following:

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

**SD U-46**  
**31-045-0460-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2012**

**Corrective Action Plan**

Finding No.: 12-01

Condition:

The District does not have adequate procedures in place to ensure that liabilities are recorded in the proper period. In addition, we noted that the liability for medical claims was understated at year end.

Plan:

The Director of Financial Operations will have the accounts payable staff and a second staff member review the invoices paid after June 30th. The department staff will also set up an analysis of the legal fees to enable the District to determine if any of the invoices should be included in the amounts payable at year end. For the medical claims, the department has established a method to review the history of claims, and will be able to provide better estimates in the future.

Anticipated Date of Completion:

6/30/2013

Name of Contact Person: Dale Burnidge

Management Response: Management concurs with this finding.

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

**SD U-46**  
**31-045-0460-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2012**

**Corrective Action Plan**

Finding No.: 12-02

Condition:

The District does not have adequate procedures in place to ensure that personnel information is properly maintained. During payroll testing, we noted 2 instances of lack of adequate documentation in personnel files.

Plan:

The current system is very labor intensive for filing of employee documents. During the past year we have reviewed the Human Resource department procedures and are in the process of transitioning to new software for Human Resources. The new software will allow for electronic storage of employee documents, and improved reporting for employee information.

Anticipated Date of Completion:

6/30/2013

Name of Contact Person: Dale Burnidge

Management Response: Management concurs with this finding.

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