Due to ISBE on November 15th SD/JA11

> X School District Joint Agreement

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

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

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

			Accounting Basis:			
School District/Joint Agreement Information			-	Certified I	Public Accountant I	<u>nformation</u>
(See instructions on inside of this page.)			CASH			
School District/Joint Agreement Number:			X ACCRUAL	Name of Auditing Firm:		
31-045-0460-22				McGladrey & Pullen,	LLP	
County Name:				Name of Audit Manager:		
Kane				John George		
Name of School District/Joint Agreement:				Address:		
SD U-46				One South Wacker Dr, S	ite 800	
Address:			Filing Status:	City:	State:	Zip Code:
355 E. Chicago Street			Submit electronic AFR directly to ISBE	Chicago	· IL	60606
City:				Phone Number:	Fax Numb	per:
Elgin, IL			Click on the Link to Submit:	312-634-3400	312-6	34-4505
Email Address:			Send ISBE a File	IL. License Number:	Expiration	Date:
				066-003346	11/30	/2012
Zip Code:				Email Address:	. 1.50	
60120-6543				john.george@mcgladrey.d	com	
			and the second of the second o			
Annual Financial Report			A-133 Single Audit Status:			
Type of Auditor's Report Issued:						
Qualified X Unqualified	Х		NO Are Federal expenditures greater than \$500,000?			
Adverse	Х	YES	NO Is all A-133 Single Audit Information completed and attached?			
Disclaimer	X	YES	NO Were any findings issued?			
X Reviewed by District Superintendent/Administrator			Reviewed by Township Treasurer (Cook County only) Name of Township:	Revie	ewed by Regional Superin	tendent/Cook IS
District Superintendent/Administrator Name (Type or Print):	Townsh	nip Treas	urer Name (type or print)	RegionalSuperintendent/Coo	k ISC Name (Type or Prir	nt):
Jose M. Torres						
Email Address:	Email A	Address:		Email Address:		
Telephone: Fax Number: 847-888-5000 847-608-2777	Teleph	one:	Fax Number:	Telephone;	Fax Number:	
Signature & Date:	Signatu	ire & Dat	8:	Signature & Date:		

ISBE Form SD50-35/JA50-60 (08/8/11)

Printed: 12/14/2011 31-045-0460-22.xls

#### TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire		2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information		3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds)		9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	30
Administrative Cost Worksheet	AC	31
Itemization Schedule	ITEMIZATION	32
Reference Page	REF	33
Notes, Opinion Letters, etc	Opinion-Notes	34
Audit Checklist/Balancing Schedule	AUDITCHECK	-
A-133 Single Audit Section		
Annual Federal Compliance Report	A-133 Cover - CAP	35 - 44

### 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 neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized. Single Audit Act A-133

#### **Qualifications of Auditing Firm**

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

Printed: 12/14/2011 31-045-0460-22.xls

### **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**

- 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. IS ILCS 420/4A-1011
- 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.
- 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.
- One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]

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

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

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

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

10/01/1991

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: 08/31/2011

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

Account Name	3110	3500	3510	3100	3105	Fotal
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	2893182	2144918	4150578	958832	2896406	13043916
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1446591	1072459	2075289	479416	1448203	6521958
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1446591	1072459	2075289	479416	1448203	6521958
Total						13043916

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

### PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comm	ents Applicable to the Auditor's Questionnaire:		
	McGladrey & Pullen, LLP Name of Audit Firm (print)		
		ng firm and in accordance with the applicable standards [23 Illinois Administrative Code on (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.	Part
	Carl May	12/14/2011	
	Signature	mm/dd/yyyy	



## INDEPENDENT AUDITOR'S REPORT ON THE ANNUAL FINANCIAL REPORT

To the Board of Education School District U-46 Elgin, Illinois

We have submitted, under separate cover, the financial statements of School District U-46 (the District) as of and for the year ended June 30, 2011, and our report thereon, dated December 14, 2011, is as follows:

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District U-46, Elgin, Illinois, as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of School District U-46, Elgin, Illinois, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, as of July 1, 2010, the District adopted the reporting and disclosure requirements of Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2011, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be considered in assessing the results of our audit.

The accompanying required supplementary information which includes management's discussion and analysis (pages 3-12), schedules of funding progress (pages 49-50) and budgetary schedules and related note (pages 51-53) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the District. The combining and individual nonmajor fund financial statements and other schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was made for the purpose of forming opinions on the basic financial statements of the District taken as a whole. The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60 of School District U-46 as of and for the year ended June 30, 2011, which has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole and should be read in conjunction with those statements and related notes.

The answers to questions 1 through 24 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of School District U-46 as of and for the year ended June 30, 2011.

McHadrey of Pullen, LLP

Chicago, Illinois December 14, 2011 Page 3

Γ	Α	(BCDEFGHII JKLM
		FINANCIAL PROFILE INFORMATION
1 2		I MANGALI TIGI ILL INI ONIMATIGA
3	Rec	quired to be completed for School Districts only.
4		
5	A.	Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)
7		Tax Year 2010 Equalized Assessed Valuation (EAV): 5,663,427,767
8		Superplane and a constraint of the second of
9		Operations & Transportation Combined Total Working Cash  Maintenance
10	] 1	Rate(s): $0.035179 + 0.004020 + 0.001508 = 0.040710$ 0.000000
11		
12	B.	Results of Operations *
14		nesults of Operations
15		Receipts/Revenues Disbursements/ Excess/ (Deficiency) Fund Balance
16		Expenditures 2393,441,174 342,986,077 50,455,097 95,331,794
17	1	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance,
18 19		Transportation and Working Cash Funds.
	C.	Short-Term Debt **
21	]	CPPRT Notes TAWs TANs TO/EMP. Orders GSA Certificates
22		0 + 0 + 0 +
23	-	Other Total  0 = 0
25	1	** The numbers shown are the sum of entries on page 25.
26 27	1	
28	D.	Long-Term Debt
29		Check the applicable box for long-term debt allowance by type of district.
30 31	-	a. 6.9% for elementary and high school districts, 781,553,032
32	1	X b. 13.8% for unit districts.
33	1	
34	1	Long-Term Debt Outstanding:
35 36	-	c. Long-Term Debt (Principal only)  Acct
37	1	c. Long-Term Debt (Principal only) Acct  Outstanding:
38	1	
39	1_	
40	E.	Material Impact on Financial Position  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	1	Attach sheets as needed explaining each item checked.
43	-	Productive Western
44 45	1	Pending Litigation  Material Decrease in EAV
46	1	Material Increase/Decrease in Enrollment
47	1	Adverse Arbitration Ruling
48	-	Passage of Referendum
49	-	Taxes Filed Under Protest  Decisions Ry Level Read of Review or Illinois Property Tay Appeal Read (PTAR)
50 51	1	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)  Other Ongoing Concerns (Describe & Itemize)
52	j	<u> </u>
53	]	Comments:
54	-	
55 56	-	
57	1	
58	1	
60	1	
61	1	

	В	С	D	E	F	G	Н	II	К	L M	N	0	FQ
1													
2				ESTIMATE	FINANCIAL PROFILE SI	UMMAR'	Υ						
3			(Go to	the following	web site for reference to the	Financial	Profile)						
4			·	Ü	www.isbe.net/sfms/p/profil	e.htm	•						
5													
6													
7		District Name:	SD U-46										
8		District Code:	31-045-0460-22										
9		County Name:	Kane										
10		oounty manner	Turro										
11	1.	Fund Balance to F	Revenue Ratio:				Total		Ratio	Score			3
12			lance (P8, Cells C80, D80, F80 & I80)	Funds 10	, 20, 40, 70 + (50 & 80 if negative)		82,901,012.0	0	0.212	Weight		0	.35
13		Total Sum of Direct Re	evenues (P7, Cell C8, D8, F8 & I8)	Funds 10	, 20, 40, & 70,		391,510,902.0	0		Value		1	.05
14		Less: Operating De	ebt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Fu	nds 10 & 20		(1,930,272.0	0)					
15		(Excluding C56, D5	6, C60, D60 C64 and D64)										
16		Expenditures to R					Total		Ratio	Score			4
17			xpenditures (P7, Cell C17, D17, F17, I17)		, 20 & 40		342,986,077.0		0.876	Adjustment			0
18			evenues (P7, Cell C8, D8, F8, & I8)		, 20, 40 & 70,		391,510,902.0			Weight		U	.35
19		, -	ebt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Fu	nds 10 & 20		(1,930,272.0	U)	0	Value		1	.40
21		Possible Adjustment:	6, C60, D60 C64 and D64)						Ü	value		•	
22		r ossible Adjustment.											
23	3	Days Cash on Han	nd.				Total		Days	Score			3
24			nvestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10	, 20 40 & 70		98,567,434.0	0	103.45	Weight		0	.10
25			penditures (P7, Cell C17, D17, F17 & I17)	Funds 10	, 20, 40 divided by 360		952,739.1	0		Value		0	.30
26													
27	4.	Percent of Short-To	erm Borrowing Maximum Remaining:				Total		Percent	Score			4
28 29			ants Borrowed (P25, Cell F6-7 & F11)	Funds 10	, 20 & 40		0.0	0	100.00	Weight			.10
29		EAV x 85% x Combin	ed Tax Rates (P3, Cell J7 and J10)	(.85 x EA	V) x Sum of Combined Tax Rates		195,974,422.7	4		Value		0	.40
30									_	_			_
31			erm Debt Margin Remaining:				Total	_	Percent	Score		^	.10
32		Long-Term Debt Outs					431,468,971.0 781,553,031.8		44.79	Weight Value			.10
33		Total Long-Term Debt	Allowed (P3, Cell H31)				781,553,031.6	5		value		U	.20
34									Total	Profile Score			35 *
35									rotai	riuille acore	<del>.</del>	3.	33
36						-		10 Elman	saial Drafile	Dooianetic	n.	REVIE	I
37						E	stimated 20	12 Finar	iciai Profile	e Designatio	11.	HEVIE	<u>vv</u>
38													
39							Profile Score ma						
40							nation, page 3 an	d by the tir	ming of manda	ted categorical p	ayments.	Final score	will be
41						calcul	lated by ISBE.						

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

Ι Δ	B	C	D	E	F	G	Н	ı	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
•	Acct		Operations &				Comital Business	Working Cook	Tort	Fire Prevention &
ASSETS	#	Educational	Maintenance	Debt Services	Iransportation		Capital Projects	Working Cash	1011	Safety
						,				
CURRENT ASSETS (100)					100	0.007.407	0.010.077	E4 662 400		7,206,058
Cash (Accounts 111 through 115) 1		46,592,981	310,951	19,273,073	400	2,227,487	0,912,377	51,003,102		7,200,038
Investments		1 1252 935 5			0.405.000	4 450 706			2 070 290	
Taxes Receivable		96,797,304	10,542,822	19,328,886	3,185,896	4,452,736		20 261 006	2,070,230	
Interfund Receivables					40 707 540			30,201,900		
<b>.</b>							10 164			
<b>-</b>  . ·			142,650		101,158		10,104			
Inventory										
Prepaid Items		1,557,617								
	190		or or or and an analysis	65 664 6F6	00.004.007	0.000.000	6 005 501	90 025 088	2 070 290	7,206,058
Total Current Assets	Distribution de la companya de la c	179,418,796	10,996,423	38,601,959	23,084,997	0,080,223	0,923,301	09,920,000	2,070,230	7,200,000
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210	210-21-22-23								
<b>4</b>	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
	350									
Total Capital Assets	NA SECTION DE LA CARRACTE	electivistica de la compa		a control control to the C		la constant a serie				
CURRENT LIABILITIES (400)								and the second of the second		
Interfund Payables	410		4,500,000		21,641,611				12,120,375	
	420									
	430	5,590,184	863,053		195,076		290,957		295,897	1,222,604
	440									
	460									
	470	24,939,772	295,986		169,624				12,302	
- □	480	4,209,440				368,556				
<b>_</b>	490	115,295,610	10,554,066	19,349,501	19,839,088	4,457,486			2,072,498	
mel	493						and a green process and a second second	and the second of the second s		
		150,035,006	16,213,105	19,349,501	41,845,399	4,826,042	290,957		14,501,072	1,222,604
	511					garagean galare en ar de la com-				
그들은 사람이 있는 경기를 보고 있어요. 그는 그는 일반을 보고 있는 것이 없어 하는 것이 되었다면 하는데 하는데 하는데 모든데 하는데 되었다면 하는데 되었다.	714	3 543 755	ata atama na kabané	19.252.458		1,854,181	6,634,574	89,925,088		5,983,454
<b>-</b> ``````````````````````````````````			(5.216.682)	. 5,252, 100	(18,760,402)	op a conservation of the second	and the second s		(12,430,782)	
🛶 .		23,040,003	(olm ratages)							
Total Liabilities and Fund Balance		179,418,796	10,996,423	38,601,959	23,084,997	6,680,223	6,925,531	89,925,088	2,070,290	7,206,058
	investments Taxes Receivable Interfund Receivables Intergovernmental Accounts Receivable Other Receivables Inventory Prepaid Items Other Current Assets (Describe & Itemize) Total Current Assets CAPITAL ASSETS (200) Works of Art & Historical Treasures Land Building & Building Improvements Site Improvements & Infrastructure Capitalized Equipment Construction in Progress Amount Available in Debt Service Funds Amount to be Provided for Payment on Long-Term Debt Total Capital Assets CURRENT LIABILITIES (400) Interfund Payables Intergovernmental Accounts Payable Other Payable Contracts Payable Loans Payable Salaries & Benefits Payable Payroll Deductions & Withholdings Deferred Revenues & Other Current Liabilities Due to Activity Fund Organizations	ASSETS	CURRENT ASSETS (100)   Cash (Accounts 111 through 115)	ASSETS  Act. Educational Operations & Maintenance  CURRENT ASSETS (100)  Cash (Accounts 111 through 115) 1	CURRENT ASSETS   Act.   Educational   Operations & Maintenance   Debt Services	ASSETS (100)  CURRENT ASSETS (100)  Cah (Accounts 111 through 115) ' 46,592,991 310,951 19,273,073 400 investments 120 100 get,797,304 10,542,822 19,328,886 3,185,896 interfruit Receivable 130 96,797,304 10,542,822 19,328,886 3,185,896 interfruit Receivable 140 150 33,812,444 12,650 19,797,543 Other Receivables 150 33,812,444 12,650 10,797,543 Other Receivables 150 454,382 142,650 10,158 investments Accounts Receivable 150 454,382 142,650 10,158 investment Accounts Receivable 150 150 15,57,617 Other Current Assets (Describe & Itemize) 160 454,382 142,650 10,158 investment Accounts Receivable 150 150 15,57,617 Other Current Assets (Describe & Itemize) 170 204,068 170 170 204,068 170 170 170 170 170 170 170 170 170 170	Acct	ASSETS  ACL  (10)  (20)  (30)  (40)	Act   Educational   Act   Educational   Coperations   Act   Educational   Coperations   Act   Educational   Coperations   Cope	Company   Comp

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

	A	В	L	M	N
7				Account	Groups
2	ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
	JRRENT ASSETS (100)				
	Cash (Accounts 111 through 115) 1		3,994,073		
	Investments	120			
	Taxes Receivable	130			
	Interfund Receivables	140			
	Intergovernmental Accounts Receivable	150	14		
	Other Receivables	160			
	inventory	170			
_	Prepaid Items	180			
	Other Current Assets (Describe & Itemize)	190			
3	Total Current Assets		3,994,073		
	APITAL ASSETS (200)	Self Services			
-	orks of Art & Historical Treasures	210	440.20000000000000000000000000000000000		
6 La		220		27,687,264	
	uilding & Building Improvements	230		345,326,802	
8 Si	te Improvements & Infrastructure	240			
9 Ca	pitalized Equipment	250		3,753,852	
20 Cc	enstruction in Progress	260		689,289	. 4
21 An	nount Available in Debt Service Funds	340			19,252,458
2 An	nount to be Provided for Payment on Long-Term Debt	350			412,216,513
3	Total Capital Assets		win isto i separat e e	377,457,207	431,468,971
4 CL	JRRENT LIABILITIES (400)			12,200,000	
	Interfund Payables	410			
6	Intergovernmental Accounts Payable	420			
7	Other Payables	430			
8	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	3,994,073		
34	Total Current Liabilities	ne anni a le commune de la	3,994,073	andre se anno anno anno an	
, ,	ONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			431,468,971
37	Total Long-Term Liabilities	Electrical and a second			431,468,971
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730		and the state of	
10	investment in General Fixed Assets			377,457,207	
41	Total Liabilities and Fund Balance		3,994,073	377,457,207	431,468,971

### BASIC FINANCIAL STATEMENT

### STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER

### SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

	В	c T	D D	E	F	G	Н	I I	J
A A		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
Description 2	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3 RECEIPTS/REVENUES									
4 Local Sources	1000	208,623,212	25,259,297	38,976,603	7,446,599	9,346,787	727,103	94,741	4,216,074
Flow-Through Receipts/Revenues from One District to	2000					a general established particular and the control of			
5 Another District		0	0		0	reference programme and commence of the contract of the contra			
6 State Sources	3000	94,052,817	2,240,000	0	13,467,964	0	0.	0	
7 Federal Sources	4000	42,256,544	07 400 007	0 38,976,603	0 20,914,563	9,346,787	727,103	94,741	4,216,074
8 Total Direct Receipts/Revenues	er et er en	344,932,573	27,499,297	30,976,003	20,014,000			ing apagrapas areas and and responsible	
9 Receipts/Revenues for "On Behalf" Payments 2	3998	41,387,470	07 400 007	20 076 602	20,914,563	9,346,787	727,103	94,741	4,216,074
Total Receipts/Revenues		386,320,043	27,499,297	38,976,603	20,914,000	3,040,707	727,100	UT,141	1,210,01
11 DISBURSEMENTS/EXPENDITURES						2 222 442	and the second second		To the state of the state of the state of
12 Instruction	1000	194,182,965				3,263,442	1 000 700		10,855,038
13 Support Services	2000	91,410,551	21,715,667		22,000,113 0		1,099,720		10,000,030
14 Community Services	3000	3,933,071	0	0	0	galfanga i ar mangangang ngarakan a mayang kama at tina at ang aktibil	0		
15 Payments to Other Districts & Governmental Units	4000 5000	7,131,341 0	0	40,379,099	2,612,369	e (m			0
16 Debt Service	5000	296,657,928	21,715,667	40,379,099	24,612,482	e francisco e e e com que promo presenta e e	1,099,720		10,855,038
17 Total Direct Disbursements/Expenditures	4400	41,387,470	27,710,007	0	0	pfortescoperations and percentiness per	· O		0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	338,045,398	21,715,667	40,379,099	24,612,482	polymore, in the company of the transformer with the polymore.	1,099,720		10,855,038
19 Total Disbursements/Expenditures  Excess of Direct Receipts/Revenues Over (Under) Direct		000,040,000			keus aus poste la volendation : }	รัฐโดยเลยเกรมเกรมเกรมเกรมเก็บกุลเกมเด็กแล้วแล้วกับ 			
		48,274,645	5,783,630	(1,402,496)	(3,697,919	(515,075)	(372,617)	94,741	(6,638,964)
		10,127, 110.10			laura samalana nemini				
21 OTHER SOURCES/USES OF FUNDS									
22 OTHER SOURCES OF FUNDS (7000)	a kan anan sana san								
23 PERMANENT TRANSFER FROM VARIOUS FUNDS	7440								
Abolishment of the Working Cash Fund	7110 7110				Estatum andre en	tifanga pagalaga aga na mitana kaka mataka w	Land of the state	100	iko kalendaria da kalendaria da kalendaria da kalendaria
Abatement of the Working Cash Fund	7120				in the second of the second of		na di		
Transfer of Working Cash Fund Interest	7130					processor in the second			
Transfer Among Funds	7140					And the same is the property of the same o		And the second s	All that they are a line or the second and a fellow a second at
Transfer of Interest  Transfer from Capital Project Fund to O&M Fund  Transfer from Capital Project Fund to O&M Fund	7150				Proceedings of the control of the co		and the second s	10,501	
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds									
30 Debt Service Fund <sup>4</sup>									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceed	is 7170								
31 to Debt Service Fund 4									
32 SALE OF BONDS (7200)		and the second s		10.000.040			2,030,000	15,004,758	
Principal on Bonds Sold	7210			10,920,242			2,030,000	10,001,700	
34 Premium on Bonds Sold	7220 7230				Ziri ya in ya masa masa masa S			Andrews Communication (1996)	
Accrued Interest on Bonds Sold	7230					And the second s			
36 Sale or Compensation for Fixed Assets 5 37 Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,734,205					
Transfer to Debt Service to Pay Principal on Capital Leases Transfer to Debt Service to Pay Interest on Capital Leases	7500			160,609					
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			545,798					
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			35,458					
41 Transfer to Capital Projects Fund	7800						0		
42 ISBE Loan Proceeds	7900								
43 Other Sources Not Classified Elsewhere	7990			and a second	Garage and a company of the company		A AAA 8AA	45.004.750	0
44 Total Other Sources of Funds	and the second s	0	0	13,396,312	0	0	2,030,000	15,004,758	
45 OTHER USES OF FUNDS (8000)									
46 PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)								0	
47 Abolishment or Abatement of the Working Cash Fund	8110			56137.7		3-33		9 <b>V</b> 89	

Page 8

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

## SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

	A	В	С	D	E	F	T G	Н	l	J
	A		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
H	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
2				one of the state of		ing in the end of the end	Security	h en ersøamskasses	0	
48	Transfer of Working Cash Fund Interest	8120								
49	Transfer Among Funds	8130					and the care of the last of the control of	kana mangan di salah kandalah kandalah di		kapundi kapan 15 sedilan di termistre situ de s
50	Transfer of Interest 6	8140						0		
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	8160							10	
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410		, ng kasalan nasas karantig						
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	erne alla espera apparagga (il 17	rang ang ang ang ang ang ang ang ang ang						
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,437,409	296,796						
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		. January 1905 de la company						
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	106,769	53,840						
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		545,798						
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		35,458						
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							and the second seco	
75	Other Uses Not Classified Elsewhere	8990			10,733,742		AP wester or arranged contact. Total			: Sammos mannios de participa d'Algan
76	Total Other Uses of Funds		1,544,178	931,892	10,733,742	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(1,544,178)	(931,892)	2,662,570	0	0	2,030,000	15,004,758	i O
H	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)				e en					
78	Expenditures/Disbursements and Other Uses of Funds		46,730,467	4,851,738	1,260,074	(3,697,919				(6,638,964)
79	Fund Balances - July 1, 2010 Other Changes in Fund Balances - Increases (Decreases)		(17,346,677)	(10,068,420)	17,992,384	(15,062,483	2,369,256	4,977,191	74,825,589	(5,791,818)
80	(Describe & Itemize) Fund Balances - June 30, 2011		29,383,790	(5,216,682)	19,252,458	(18,760,402	1,854,181	6,634,574	89,925,088	(12,430,782)
01	rung balances - June 30, 2011		20,000,.00	and the second s	and the second s	ing on the second second second second				

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

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

	A	В	K
1			(90)
0	Description	Acct #	Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES		
4	Local Sources	1000	23,010
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	Total Direct Receipts/Revenues		23,010
9	Receipts/Revenues for "On Behalf" Payments 2	3998	, , , , ,
10	Total Receipts/Revenues		23,010
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	tera astronomica com personal consequences
13	Support Services	2000	6,907,609
14	Community Services	3000	apanganggangan as sa
15	Payments to Other Districts & Govermental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		6,907,609
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	Total Disbursements/Expenditures	eggenantzeng) Romanischen	6,907,609
	Excess of Direct Receipts/Revenues Over (Under) Direct		
20	Disbursements/Expenditures <sup>3</sup>	rocados en ricial	(6,884,599)
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund	7110	
25	Abatement of the Working Cash Fund	7110	
26	Transfer of Working Cash Fund Interest	7120	,
27	Transfer Among Funds	7130	
28	Transfer of Interest 6	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to	7160	
30	Debt Service Fund <sup>4</sup>		Á
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170	
31	to Debt Service Fund 4		
32	SALE OF BONDS (7200)	7210	The second second second
33	Principal on Bonds Sold  Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets <sup>5</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	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund	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, 2011

	A	В	K ALL
1			(90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer of Working Cash Fund Interest	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest 6	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	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	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	14.4
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	Special Company of the Company of th
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)	jia wy i nanasa	
78	Expenditures/Disbursements and Other Uses of Funds		(6,884,599)
79	Fund Balances - July 1, 2010		12,868,053
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2011		5,983,454
0,	i una mulanoca " dune do, 2011		

A	В	С	D	E	F	G	Н	l l	J	К
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description 2	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY				THE STATE OF THE S						
5 Designated Purposes Levies (1110-1120) 7		194,646,107	21,438,426	38,974,113	6,477,681	4,509,141	e Se como massacción despectars		4,215,729	5,253
6 Leasing Purposes Levy <sup>8</sup>	1130									
7 Special Education Purposes Levy	1140	2,224,551				lander of the second of the second of	Superior and the superior of t			
8 FICA/Medicare Only Purposes Levies	1150					4,561,695				
Area Vocational Construction Purposes Levy	1160									
10 Summer School Purposes Levy	1170			and the annual considerable					eeranii ka ka	
11 Other Tax Levies (Describe & Itemize)	1190	400 070 000	21 420 426	38,974,113	6,477,681	9,070,836	0	0	4,215,729	5,253
12 Total Ad Valorem Taxes Levied By District		196,870,658	21,438,426	30,974,113	0,477,001					
13 PAYMENTS IN LIEU OF TAXES										
14 Mobile Home Privilege Tax	1210	11,159								e propries programme de la company de la com
Payments from Local Housing Authorities	1220		0.004.000			275,223				
16 Corporate Personal Property Replacement Taxes 9	1230	1,408,493	2,264,962			275,225		Control of the second section of the second		
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	1,419,652	2,264,962	0	0	275,223	0	0	0	0
18 Total Payments in Lieu of Taxes	and the second second	1,410,002		ragamentaria de construir de la California. La constitución de la constitución	tangga sagatu sa sagat ka sagat ka sagat ka sagat	iganos escribilistas de la como d El como de la como de l				
19 TUTION	1311	1,800,738								
20 Regular - Tuition from Pupils or Parents (In State)	1312	1,600,736								
Regular - Tuition from Other Districts (In State)	1313									
Regular - Tuition from Other Sources (In State)   Regular - Tuition from Other Sources (Out of State)	1314									
24 Summer Sch - Tuition from Pupils or Parents (In State)	1321	203,718								
25 Summer Sch - Tuition from Other Districts (In State)	1322	T170010								
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) 33 Special Ed - Tuition from Other Districts (In State)	1341	40,894								
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 1351									
Adult - Tuition from Pupils or Parents (In State)	1352									
37   Adult - Tuition from Other Districts (In State)   38   Adult - Tuition from Other Sources (In State)	1353									
39 Adult - Tuition from Other Sources (Out of State)	1354									
40 Total Tuition		2,045,350								
41 TRANSPORTATION FEES		Called Control of the								
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				968,503					
46 Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421							15000年基基度		
48 Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49 Summer Sch - Transp. Fees from Other Sources (In State)	1423							l de la companya de		
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424							100,000		
51 CTE - Transp Fees from Pupils or Parents (In State)	1431				1 					
52 CTE - Transp Fees from Other Districts (In State)	1432							4 - 95 - 17 - 54 - 94 - 95 - 95 - 95 - 95 - 95 - 95	6944 - NEWSON WOOD THE TOTAL O	Activities and activities and activities

	A	В	С	D	E	F	G	Н		J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					1 22				
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						1 300			
62	Adult - Transp Fees from Other Sources (Out of State)	1454				.,					
63	Total Transportation Fees					968,503					
1	EARNINGS ON INVESTMENTS	managamanga				Contract Medical Contract Cont					
64	Interest on Investments	1510	12,975	1,391	2,490	415	728	2,325	94,741	345	17,757
66	Gain or Loss on Sale of Investments	1520	. ,_,,,,,	.,							
67	Total Earnings on Investments	:	12,975	1,391	2,490	415	728	2,325	94,741	345	17,757
	The control of the co	o de partir de l'Ampagne	Personal artificients			Barana yang magnasan kanalaran 1961 (sa malah Ba					
68	FOOD SERVICE	1611	4,693,018								
69	Sales to Pupils - Lunch	1612	4,093,010								
70	Sales to Pupils - Breakfast	1613									
71	Sales to Pupils - A la Carte										
72	Sales to Pupils - Other (Describe & Itemize)	1614					<b>新</b> 加克 (1877)				
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	4,693,018								
75	Total Food Service		4,093,010								
76	DISTRICT/SCHOOL ACTIVITY INCOME		:								
77	Admissions - Athletic	1711	297,752								
78	Admissions - Other (Describe & Itemize)	1719	12,476								
79	Fees	1720	95,643								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	584,270								
82	Total District/School Activity Income		990,141	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	2,109,844								
85	Rentals - Summer School Textbooks	1812							18 Sec. 1 194		
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	56,118								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823				ies is see a line					
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	9,517								
93	Total Textbook Income		2,175,479								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		986,932				لمكاشف والمنيات أل			
96	Contributions and Donations from Private Sources	1920	149,028					713,678			
97	Impact Fees from Municipal or County Governments	1930									and the second of the second
98	Services Provided Other Districts	1940					in the second se	La la callada	January and Adal Ja	inger in the second control of the c	Amulanian in
99	Refund of Prior Years' Expenditures	1950		370,062							
100	Payments of Surplus Moneys from TIF Districts	1960	81,000				aglasanagari ana ilina a si masaniti.	a para a a process and the engineering	ing di kalangan kalangan kanangan kalangan kalan	Paradidis adda da mastras i un trus	enterior de la company de la c
101	Drivers' Education Fees	1970	122,806		Transition of the state			de la	Land Control of the State		
102	Proceeds from Vendors' Contracts	1980		garana, masandarahan melebela	anguara ana pangkat in manakatan terditok berandiak 1970 i				in a group on any consequents with	e deservices registrations of our management	nggggggggggggggggggggggggggggggggggggg
103	School Facility Occupation Tax Proceeds	1983	المستهلسين والمعيين والمادوس							74	

	Δ	В	С	D	Е	F	G	Н	1	J	K
<b>-</b>	A		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			()	• /	V: =/	• • •	Municipal			•	Fire Prevention
	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	& Safety
2	•	w.		Mannellance			Social Security				en give gan en ragas essen negis
104	Payment from Other Districts	1991			sa again a an an garaga an a	Pagasan pagasan aparan pagasan ang pag	kiramentum semuntum in sesti set.				
105	Sale of Vocational Projects	1992			garana arang a						
106	Other Local Fees	1993				e De la como como esta esta esta esta esta esta esta esta		44.400			p
107	Other Local Revenues (Describe & Itemize)	1999	63,105	197,524		0	i o	11,100 724,778	0		n
108	Total Other Revenue from Local Sources	gegyscoungifes	415,939	1,554,518	0	El representamento esta esta esta esta esta esta esta esta	9,346,787	727,103	94,741	4,216,074	23,010
109	Total Receipts/Revenues from Local Sources	1000	208,623,212	25,259,297	38,976,603	7,446,599	9,346,767	727,103	34,741	4,210,014	20,010
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300					Sanamananan en				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	O.		0	0			na in the same and a s	lingiane in a special necessity of
· · ·					grandel de Sedes de Albert	na postana presidente de mora de la re-	The state of the s				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)				, and the second second second	CONTRACTOR OF STREET					
116 L	NRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	65,228,827	2,000,000							
118	General State Aid - Hold Harmless/Supplemental	3002									y
119	Reorganization Incentives (Accounts 3005-3021)	3005									
+00	Other Unrestricted Grants-in-Aid from State Sources	3099									
120 121	(Describe & Itemize) Total Unrestricted Grants-In-Aid		65,228,827	2,000,000	0	0	0	0		0	0
	ESTRICTED GRANTS-IN-AID	anaga agaaniba Aasa ayaa a					Angeles and the constitution of the constituti				
	SPECIAL EDUCATION	and the state of t									
123	and the control of th	3100	1,936,116								
124	Special Education - Private Facility Tuition Special Education - Extraordinary	3105	5,776,916								
125 126	Special Education - Extraordinary  Special Education - Personnel	3110	5,967,880								
127	Special Education - Orphanage - Individual	3120	3,412,731								
128	Special Education - Orphanage - Summer	3130	270,901								
129	Special Education - Summer School	3145	30,721								
130	Special Education - Other (Describe & Itemize)	3199				and the second second section is a second se					
131	Total Special Education		17,395,265	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)	ľ					kan kan panganan kan kan menangan mengan bahan b				
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	281,683								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270					<u>.</u>				
139	CTE - Other (Describe & Itemize)	3299	281,683				0				
140	Total Career and Technical Education		201,000								
141	BILINGUAL EDUCATION  Bilingual Ed. Downstate, TPI and TRE	3305	5,399,693								
142	Bilingual Ed - Downstate - TPI and TBE Bilingual Education Downstate - Transitional Bilingual Education	3310	3,033,033								
144	Total Bilingual Ed	3510	5,399,693				0				
145	State Free Lunch & Breakfast	3360	461,511								
146	School Breakfast Initiative	3365	1,814				Language and the same				
147	Driver Education	3370	269,260								
148	Adult Ed (from ICCB)	3410	128,444			ili. Doggađa principia su su svota stanti	danarar a eremi i sum eremen				iş elemenderini. 2002 serin menderinin e
149	Adult Ed - Other (Describe & Itemize)	3499									·

	A	В	С	D	E	F	G	Н	ı	J	K
1	<u> </u>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
-			(/	` ′	` ,	. ,	Municipal			_	Fire Prevention
	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	& Safety
2	and the second s	er erete					Social Security	grand and designed			
150	TRANSPORTATION	0500				5,061,404	Barantilleria rama antololico				
151	Transportation - Regular/Vocational	3500 3510				8,406,560					
152	Transportation - Special Education	3599									
153 154	Transportation - Other (Describe & Itemize)	3333	0	0		13,467,964	0				
155	Total Transportation	3610	properties and a resource resident state			journamega angendat mellongsa sakit k	Epop Santago da cara marro de la fina par				
156	Learning Improvement - Change Grants	3660	aan da aren, er tataze ber 1444 (f			for for the first production of the first of					
157	Scientific Literacy  Truant Alternative/Optional Education	3695	311,662								
158	Early Childhood - Block Grant	3705	2,553,298			Annual Marketin Children Control	engagarani na pangan sa pangan Banasan na pangan				
159	Reading Improvement Block Grant	3715	552,964			Å					
160	Reading Improvement Block Grant - Reading Recovery	3720				become a constant of the const	dan conservation and conservation of				
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726					inger gerande i Mandaghagan Nashan				
163	Chicago General Education Block Grant	3766				lander er en verste de			$A_{ij} = A_{ij} + A_{ij}$		
164	Chicago Educational Services Block Grant	3767			lating the second secon	Agrican da deserta da em la calenda de la como de la co					g Paraga a la transmission
165	School Safety & Educational Improvement Block Grant	3775	167,952		r Sagaran sagaran						
166	Technology - Learning Technology Centers	3780		danggala sa masa sa			and the same and the same and the same	garia na asa ara ara ara agas ara			- yana ayaan ayaa ga qaabbayaa ay, maang
167	State Charter Schools	3815	en e			a. Qualification and a strategy and a second		100			
168	Extended Learning Opportunities - Summer Bridges	3825	679,485			t Againgteachagaingeach te contribution of the		In the second second			
169	Infrastructure Improvements - Planning/Construction	3920									1984 Andrewson Constitution of the confin
170	School Infrastructure - Maintenance Projects	3925		040.000		Bolis de production de la company de la comp			i i i i i i i i i i i i i i i i i i i	and the Solar Indiana disease and he	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	620,959	240,000 240,000	0	13,467,964	· 0		Ö	30.400000000000000000000000000000000000	0 0
172	Total Restricted Grants-in-Aid	ayay waxaa da	28,823,990 94,052,817	2,240,000	ŏ		ō	0	0		0 0
173	Total Receipts from State Sources	3000	94,002,617	2,240,000							
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL	GOVT		STOCK CTS A STOCK STOCK OF THE RESIDENCE							
175	and the state of t							A			, salah dibadah anda baharika dan sadi
176	Federal Impact Aid	4001									
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt	4009									
177	(Describe & Itemize)  Total Unrestricted Grants-In-Aid Received Directly			and the second second		and the second s	ay as a sure of the second of				
178	from the Federal Govt		0	0	0	0	0	. 0	0	garagasan managan s	0 0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GO	OVT									
180	Head Start	4045						Annual Company			
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt	4090									
183	(Describe & Itemize)  Total Restricted Grants-In-Aid Received Directly from Federal Govt					A COLUMN TO THE PROPERTY OF TH	aglassi isaning marin a sa atau marin in	en e			
184	Total nestricted drams-in-Aid neceived bifectly from Federal dove		0	0		0	O	O egiseranes anno activida de CARARARA			0
1.57	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU	THE									
	STATE	Maria M.									
186	TITLE V			Bud ubdá	존경이 그 경상	A second selection of the control of	afini ang mga maling and mga				
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		,		ō	0				
191	Total Title V	ismu mud	pagge emiliones is a strength of the	har e encylarentesia i a dissa.		i <del>negativa kanalasa da</del>	ekmerjatenisettis yettettis. Ti				
192	FOOD SERVICE	4000	and the second				Alleria (1964) (1964) (1964) (1964) (1964) (1964)				
193	Breakfast Start-Up	4200	7.074.400								
194	National School Lunch Program	4210	7,674,432			3.0					
195	Special Milk Program	4215					<u> </u>				

	A	ТВТ	С	D	E	F	G	Н	ı	J	Ικ
1	<u> </u>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Acat	()	Operations &	` ,		Municipal			_	Fire Prevention
	Description	Acct	Educational	Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	& Safety
2			+ 500,000			Service and the service of the servi	Social Security				
196	School Breakfast Program	4220 4225	1,593,922								
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4240									열 그 하는 바
199	Fresh Fruits & Vegetables	4299	58,865				Bedeu in contra				
200 201	Food Service - Other (Describe & Itemize)  Total Food Service		9,327,219				0				
202	TITLE!		muman sahil assibations								
203	Title I - Low Income	4300	6,476,311			Service of the servic					
204	Title I - Low Income - Neglected, Private	4305	36,307								
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	15,908			l Element north et night					
211	Total Title I		6,528,526	0		forgonisco en mis-	; ;				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	15,215			1					
214	Title IV - 21st Century	4421	541,580								
215	Title IV - Other (Describe & Itemize)	4499				;					
216	Total Title IV		556,795	O Walang ita yang pangkata Marana ang pangkatan manang pangkatan manang pangkatan manang pangkatan manang pangka		franchiner on a my transcrap	lesses museumanistics of				
217	FEDERAL - SPECIAL EDUCATION						Andrew Commence				
218	Fed - Spec Education - Preschool Flow-Through	4600	167,158								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	7,551,975								
221 222	Fed - Spec Education - IDEA - Room & Board	4625	156,620								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223 224	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	7 075 759	ő		0	0				
	Total Federal - Special Education		7,875,753	istoponyotaa sii aantanisi sagaga							
225	CTE - PERKINS	4770					\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				
226	CTE - Perkins - Title IIIE - Tech Prep	4770 4799	430,500								
227 228	CTE - Other (Describe & Itemize)	4799	430,500	0			0				
228	Total CTE - Perkins	4810	108,109	imen, sessins sestin 484							
229	Federal - Adult Education  ARRA - General State Aid - Education Stabilization	4850				of a company of a common fraction to the com-					
230 231	ARRA - Title I - Low Income	4851	3,440,915								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									James Commen
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	209,230								
237	ARRA - IDEA - Part B - Flow-Through	4857 :	4,048,096								
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									and the second s
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866 4867									
245	Qualified School Construction Bond Credits	4868									
246	Build America Bond Tax Credits	4869									
247	Build America Bond Interest Reimbursement	4009						K44-P			

	Α	ТВТ	С	D	E	F	G	Н	l l	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871	** *								
250	Other ARRA Funds - III	4872				1					against the same and a second
250 251	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					And the second second second				, j. pr
256	Other ARRA Funds IX	4878				i Santanan mananan mananan menanggan	· 				nijan i sa a are amanini
257	Other ARRA Funds X	4879				ingen and service and the serv					
257 258	Other ARRA Funds XI	4880	4,622,728		again and an an an early services.	and the second s	Janet samana aya sagga			mpararopas, in minascrimina	0
259	Total Stimulus Programs		12,320,969	0	0	0	) 				
260	Advanced Placement Fee/International Baccalaureate	4904		and the second state of th			August that the the time and see				
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	1,102,441			de escription especies emption some					
263	Learn & Serve America	4910	15,625			) Januaras 21, iras iras iras 1991 (m. 1991)					
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	1,193,684								
267	Federal Charter Schools	4960	Salamania la consulta englishting (libina)			Emperorración de pour mala esta e for title i					
268	Medicaid Matching Funds - Administrative Outreach	4991	1,514,564								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	696,190			l Johanna (1900) (1900) (1900)					
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	586,169								
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Th State	ru the	42,256,544		O	0	0				0
272	Total Receipts/Revenues from Federal Sources	4000	42,256,544	0	0	0	0	princes and analysis of the second second	0	กองเล่ารับเราเดนาแบนสมอยเฉยากใ	) 0
273	Total Direct Receipts/Revenues		344,932,573	27,499,297	38,976,603	20,914,563	9,346,787	727,103	94,741	4,216,07	4 23,010

	A	ТВТ	С	D	E	F	G	Н	l	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
	10 - EDUCATIONAL FUND (ED)											
3	NSTRUCTION (ED)	aprovational and						territoria de la companio del la companio de la companio de la companio del la companio de la companio del la companio de la companio dela companio del la companio dela co				
5	Regular Programs	1100	87,047,384	24,824,610	1,029,766	2,869,097		3, <b>0</b> 09	311,087		116,084,953	12 <b>0</b> ,658,314
6	Pre-K Programs	1125	1,638,099	485,541	311,920	12, <b>00</b> 0			291		2,447,851	2,808,5 <b>0</b> 7
7	Special Education Programs (Functions 1200-1220)	1200	12,288,532	7,170,867	196,061	663,79 <b>0</b>			39,906		20,359,156	31,590,148
8	Special Education Programs Pre-K	1225	12,342,028	3,856,816	22,246	2 <b>0</b> ,592			40,000		16,281,682	2,469,8 <b>0</b> 5
9	Remedial and Supplemental Programs K-12	1250	1,505,774	723,360	74,470	374,878			65,188		2,743,67 <b>0</b>	2,269,539
10	Remedial and Supplemental Programs Pre-K	1275									0	0_
11	Adult/Continuing Education Programs	1300	93,28 <b>0</b>	73,867	680	6,494					174,321	120,357
12	CTE Programs	1400	2,849,816	837,327	89,932	191,610			392,976		4,361,661	4,547,652
13	Interscholastic Programs	1500	931,023	52,550	1 <b>0</b> 6,274	238,062					1,327,909	1,542, <b>0</b> 83
14	Summer School Programs	1600	543,758	57,722	2,442	230,627		, and a second second			834,549	2,138,652
15	Gifted Programs	1650	4,228,677	542,761	64,336	33,833		365	54,546		4,924,518	5,598,8 <b>0</b> 2
16	Driver's Education Programs	1700	292,147	22,598							314,745	329,902
17	Bilingual Programs	1800	17,304,874	5,514,320	50,447	111,427					22,981,068	22,974,397
18	Truant Alternative & Optional Programs	1900	1,081,019	257,136	2,179	6,548					1,346,882	1,390,239
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	0
22	Special Education Programs Pre-K - Tuition	1913				그 가장함					0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	0
27	Interscholastic Programs - Private Tuition	1918									0	0
28	Summer School Programs - Private Tuition	1919									0	0
29	Gifted Programs - Private Tuition	1920									Sagrana na mana ngaga an ay na minara fi sita dan	
30	Bilingual Programs - Private Tuition	1921									0	0
30 31	Bilingual Programs - Private Tuition  Truants Alternative/Optional Ed Progms - Private Tuition	1922	in the second se	and the second s	· · · · · · · · · · · · · · · · · · ·	galan, on a managama kalampa kalamp		2 274	003 004	nical experience of the first particular control of the first	0	0
			142,146,411	44,419,475	1,950,753	4,758,958		3,374	903,994		for the contract of the contra	0 0 198,438,397
31 32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	142,146,411	44,419,475	1,950,753	4,758,958	0	3,374	903,994		0	0
31 32 33	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction <sup>10</sup>	1922	142,146,411	occasionemistrativamini Ten stanto est				3,374			0 194,182,965	0 198,438,397
31 32 33 34	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction <sup>10</sup> SUPPORT SERVICES (ED)	1922	142,146,411 5,147,071	1,922,214	14,225	20,898			903,994	O	0 194,182,965 7,113,894	0 198,438,397 6,887,621
31 32 33 34 35	Truants Alternative/Optional Ed Progms - Private Tuition Total Instruction <sup>10</sup> SUPPORT SERVICES (ED) SUPPORT SERVICES - PUPILS	1922 1000	5,147,071 2,717,268	1,922,214 678,599	14,225 32,666	2 <b>0</b> ,898 15,141		3,374 440			0 194,182,965 7,113,894 3,444,114	0 198,438,397 6,887,621 3,615,071
31 32 33 34 35 36	Truants Alternative/Optional Ed Progms - Private Tuition Total Instruction <sup>10</sup> SUPPORT SERVICES (ED) SUPPORT SERVICES - PUPILS Attendance & Social Work Services	1922 1000 2110	5,147,071	1,922,214 678,599 76 <b>3,0</b> 45	14,225 32,666 400,698	20,898					7,113,894 3,444,114 4,117,742	0 198,438,397 6,887,621 3,615,071 3,601,860
31 32 33 34 35 36 37	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services	1922 1000 2110 2120	5,147,071 2,717,268 2,948,541 1,313,842	1,922,214 678,599 763,045 433,952	14,225 32,666 400,698 969	2 <b>0</b> ,898 15,141					7,113,894 3,444,114 4,117,742 1,748,763	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484
31 32 33 34 35 36 37 38	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services  Health Services	1922 1000 2110 2120 2130	5,147,071 2,717,268 2,948,541	1,922,214 678,599 763,045 433,952 734,045	14,225 32,666 400,698 969 1,837,997	20,898 15,141 5,458					7,113,894 3,444,114 4,117,742 1,748,763 5,552,391	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154
31 32 33 34 35 36 37	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services  Health Services  Psychological Services	1922 1000 2110 2120 2130 2140	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299	1,922,214 678,599 763,045 433,952 734,045 388,853	14,225 32,666 400,698 969 1,837,997 39,993	20,898 15,141 5,458 13,601		440	9,486	commenter (a paparata ) angle di paparata ) angle di paparata (a paparata ) angle di paparata (a paparata ) ang	7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816
31 32 33 34 35 36 37 38 39	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services  Health Services  Psychological Services  Speech Pathology & Audiology Services	1922 1000 2110 2120 2130 2140 2150	5,147,071 2,717,268 2,948,541 1,313,842 2,98 <b>0</b> ,349	1,922,214 678,599 763,045 433,952 734,045	14,225 32,666 400,698 969 1,837,997	20,898 15,141 5,458					7,113,894 3,444,114 4,117,742 1,748,763 5,552,391	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154
31 32 33 34 35 36 37 38 39 40	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services  Health Services  Psychological Services  Speech Pathology & Audiology Services  Other Support Services - Pupils (Describe & Itemize)	1922 1000 2110 2120 2130 2140 2150 2190	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548	20,898 15,141 5,458 13,601 55,098		440	9,486	commenter (a paparata ) angle di paparata ) angle di paparata (a paparata ) angle di paparata (a paparata ) ang	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006
31 32 33 34 35 36 37 38 39 40 41 42	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils	1922 1000 2110 2120 2130 2140 2150 2190 2100	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548	20,898 15,141 5,458 13,601 55,098		440	9,486	commenter (a paparata ) angle di paparata ) angle di paparata (a paparata ) angle di paparata (a paparata ) ang	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182
31 32 33 34 35 36 37 38 39 40 41	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize)  Total Support Services - Pupils SUPPORT SERVICES - INSTRUCTIONAL STAFF	1922 1000 2110 2120 2130 2140 2150 2190 2100	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247	20,898 15,141 5,458 13,601 55,098 424,640 97,197		440	9,486	commenter (a paparata ) angle di paparata ) angle di paparata (a paparata ) angle di paparata (a paparata ) ang	7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils  SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2230	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793	0	440 440 21,813	9,486	O	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163 1,643,643	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182
31 32 33 34 35 36 37 38 39 40 41 42 43 44	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils  SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services Educational Media Services Assessment & Testing Total Support Services - Instructional Staff	1922 1000 2110 2120 2130 2140 2150 2190 2100	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247	20,898 15,141 5,458 13,601 55,098 424,640 97,197		440	9,486	commenter (a paparata ) angle di paparata ) angle di paparata (a paparata ) angle di paparata (a paparata ) ang	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163 1,643,643	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services Educational Media Services Assessment & Testing	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2230	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895 2,037,711	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793 546,630	0	440 440 21,813 21,813	9,486	O	7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163 1,643,643 12,468,633	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657 10,678,989
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils  SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services Educational Media Services Assessment & Testing Total Support Services - Instructional Staff	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2230	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731 6,661,159	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224 3,197,112	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895 2,037,711	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793 546,630	0	440 440 21,813 21,813	9,486	O	7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650  8,761,827 2,063,163 1,643,643 12,468,633	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657 10,678,989
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils  SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services Educational Media Services Assessment & Testing Total Support Services - Instructional Staff SUPPORT SERVICES - GENERAL ADMINISTRATION	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2330 2310 2320	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731 6,661,159	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224 3,197,112	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895 2,037,711	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793 546,630 7,467 237,960	0	440 440 21,813 21,813	9,486	O	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163 1,643,643 12,468,633	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657 10,678,989 117,782 3,475,378
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Truants Alternative/Optional Ed Progms - Private Tuition  Total Instruction 10  SUPPORT SERVICES (ED)  SUPPORT SERVICES - PUPILS  Attendance & Social Work Services  Guidance Services  Health Services  Psychological Services  Speech Pathology & Audiology Services  Other Support Services - Pupils (Describe & Itemize)  Total Support Services - Pupils  SUPPORT SERVICES - INSTRUCTIONAL STAFF  Improvement of Instruction Services  Educational Media Services  Assessment & Testing  Total Support Services - Instructional Staff  SUPPORT SERVICES - GENERAL ADMINISTRATION  Board of Education Services	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2330 2310 2320 2330	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731 6,661,159	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224 3,197,112	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895 2,037,711	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793 546,630	0	440 440 21,813 21,813	9,486	O	7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650  8,761,827 2,063,163 1,643,643 12,468,633	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657 10,678,989
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Truants Alternative/Optional Ed Progms - Private Tuition Total Instruction 10 SUPPORT SERVICES (ED) SUPPORT SERVICES - PUPILS Attendance & Social Work Services Guidance Services Health Services Psychological Services Speech Pathology & Audiology Services Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils SUPPORT SERVICES - INSTRUCTIONAL STAFF Improvement of Instruction Services Educational Media Services Assessment & Testing Total Support Services - Instructional Staff SUPPORT SERVICES - GENERAL ADMINISTRATION Board of Education Services Executive Administration Services	1922 1000 2110 2120 2130 2140 2150 2190 2100 2210 2220 2330 2310 2320	5,147,071 2,717,268 2,948,541 1,313,842 2,980,349 2,313,299 17,420,370 4,597,110 1,225,318 838,731 6,661,159	1,922,214 678,599 763,045 433,952 734,045 388,853 4,920,708 2,408,487 701,401 87,224 3,197,112	14,225 32,666 400,698 969 1,837,997 39,993 2,326,548 1,305,569 39,247 692,895 2,037,711	20,898 15,141 5,458 13,601 55,098 424,640 97,197 24,793 546,630 7,467 237,960	0	440 440 21,813 21,813	9,486	O	0 194,182,965 7,113,894 3,444,114 4,117,742 1,748,763 5,552,391 2,755,746 24,732,650 8,761,827 2,063,163 1,643,643 12,468,633	0 198,438,397 6,887,621 3,615,071 3,601,860 1,794,484 5,963,154 2,789,816 24,652,006 7,607,182 1,680,150 1,391,657 10,678,989 117,782 3,475,378

	A	В	С	D I	E	F	G	Н		J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
<del>  '-</del>		Funct		Employee	Purchased	Supplies &		011 0111-	Non-Capitalized	Termination	Takal	Dudent
2	Description	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION	Louisi Desemblada persar -	er er einemer er eine bereichte er er eine der eine er eine der er er eine der eine er er eine der eine er ein Eine er eine e	and the second s	aftil lite and a very series of the series and a series of the series and			Beginning out the most complying the state of the state of the second				
54	Office of the Principal Services	2410	10,780,187	3,131,377	1,538	33,393		2,600	i Barana ayan kanasa salah salah	551,217	14,500,312	14,493,944
55	Other Support Services - School Admin (Describe & Itemize)	2490	4,486,090	1,394,717	537			2,6 <b>0</b> 0	e dan aaraa	in the same and th	5,883,944	5,652,1 <b>0</b> 5
56	Total Support Services - School Administration	2400	15,266,277	4,526,094	2,075	33,393	0	5,200	0	551,217	20,384,256	20,146,049
57	SUPPORT SERVICES - BUSINESS	AT 1000 AVI										
58	Direction of Business Support Services	2510	222,402	42,218	64,733	1,927					331,280	388,295
59	Fiscal Services	2520	872,854	186,214	167,798	3,616	721	2,379			1,233,582	1,117,528
60	Operation & Maintenance of Plant Services	2540	127,630	1,042	56,939	24,269			104,217		314,097	936,235
61	Pupil Transportation Services	2550	36,487	3,535	731,941						771,963	1,346,247
62	Food Services	2560	4,908, <b>0</b> 99	1,783,883	537,966	5,993,598		903,057	375,173	in and the second second second	14,501,776	14,975,323
63	Internal Services	2570	684,911	244,228	8 <b>0</b> ,339	etanist s etanogo engrenengolik begsellik	gangong ganaran nganganasan sa sa sa	granden om de et en de halle fatheret tyden te	26,587	an many process a particular state of the st	1,036,065	1,048,897
64	Total Support Services - Business	2500	6,852,383	2,261,120	1,639,716	6,023,410	721	905,436	505,977	0	18,188,763	19,812,525
65	SUPPORT SERVICES - CENTRAL			The second secon	The second secon			and the state of t			tati ana sa sa kacamatan ka matan ka m	
66	Direction of Central Support Services	2610					pr				0	0
67	Planning, Research, Development, & Evaluation Services	2620	4,000	431	24,911						29,342	83,966
	Information Services	2630	415,895	76,992	113,256	2,079		760			608,982	617,433
68	Staff Services	2640	1,481,365	179,129	354,420	19,272		14,271			2,048,457	1,979,096
69		2660	1,763,782	442,559	2,720,859	36,48 <b>0</b>	214,995	225	184,520		5,363,420	5,55 <b>0</b> ,728
70 71	Data Processing Services	2600	3,665,042	699,111	3,213,446	57,831	214,995	15,256	184,520	0_	8,050,2 <b>0</b> 1	8,231,223
	Total Support Services - Central	2900	262,594	41,218	1,643,438	11,277					1,958,527	1,6 <b>0</b> 9,727
72	Other Support Services (Describe & Itemize)	2000	54,166,159	16,098,284	11,400,682	7,070,312	219,924	1,203,990	699,983	551,217	91,410,551	92,231,478
73	Total Support Services	3000	2,876,946	653,149	191,849	208,110	3,017		g en		3,933,071	3,815,220
74	COMMUNITY SERVICES (ED)	3000	2,670,540			er an ar ar ar ar an ar	tana saga naja patemberahan	ing ngganggapat kalawasan da ag Nggang	and the control of the state of		repertamental korrear (1989) etc lan	aralali da Milor (apade) (lipi estado) e 15
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	Constructive proper										
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)				44,000						44,099	8,539,099
77	Payments for Regular Programs	4110			44,099			842,612			842,612	0
78	Payments for Special Education Programs	4120						042,012			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 4190									and a second	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
102	Total Payments to Dist & Other Govt Units	1223										
83	(in-State)	4100			44,099			842,612			886,711	8,539,099
84	Payments for Regular Programs - Tuition	4210			Control of the Contro						0	0
85	Payments for Special Education Programs - Tuition	4220						6,244,63 <b>0</b>			6,244,630	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									and the second s	0
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									U 1 hjelatospiera andodomikla dispos	U Description of the contraction
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200	**					6,244,63 <b>0</b>			6,244,630	0
92	Payments for Regular Programs - Transfers	4310									0	0
93	Payments for Special Education Programs - Transfers	4320									0	0
	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
94	Fayments for Addiv Continuing Confogration - Transfers	1000				4, 4, 44, 44,		1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			

A	В	С	D	E	F	G	Н	ı	J	К	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Payments for CTE Programs - Transfers	4340								en en	0	0
Payments for Community College Program - Transfers	4370			영생 기가 그 사회							0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			.0			0			0	0
Payments to Other Dist & Govt Units (Out-of-State)	4400			ing pagagagagagagagagagagagagagagagagagaga			4,24			and a supplied to the second s	0 F00 000
Total Payments to Other District & Govt Units	4000			44,099			7,087,242			7,131,341	8,539,099
EBT SERVICES (ED)	d on a springer are acceptant.										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									100		
Tax Anticipation Warrants	5110									and the second of the second o	0
Tax Anticipation Notes	5120										0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									and the second section is the second	0
State Aid Anticipation Certificates	5140									a propried and the second control of the second	0
Other Interest on Short-Term Debt	5150									and the second second second second	0
Total Interest on Short-Term Debt	5100						,			and the second s	
Debt Services - Interest on Long-Term Debt	5200									manage return between sense are contracted.	n
Total Debt Services	5000						U Tagan Jayan Kasana Harib				are tradest are to sept our remain made
ROVISIONS FOR CONTINGENCIES (ED)	6000		and minimum strains to the con-		and the second s	gana a salay a a managalaban daka sa sa sa sa		A AAA AAAA	FF4 047	000 057 000	1,690,896
Total Direct Disbursements/Expenditures		199,189,516	61,170,908	13,587,383	12,037,380	222,941	8,294,606	1,603,977	551,217	296,657,928	304,715,090
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			venum mil valan anna i ve hannala da 200	The second control of						48,274,645	
20 - OPERATIONS & MAINTENANCE FUND (	O&M)							and the second second			en san san number ni san kana
UPPORT SERVICES (O&M)											
SUPPORT SERVICES - PUPILS										lada da	
Other Support Services - Pupils (Describe & Itemize)	2190						ja saan ja muun sakaksi silasta muun on o	i. Ayaniya Albas yakifara MAS esperii da a Asif	Priji paparana pas gasa ya saya saya saya saya saya.	O	0
SUPPORT SERVICES - BUSINESS							la de la companya de	and the second second		and the second street was a second of the	a de la companya de
Direction of Business Support Services	2510							and the second second second second		- jayayta sa kasasa kasa kasa kasa ka	0
Facilities Acquisition & Construction Services	2530		17,428	62,662		304,292				and the control of th	116,45 <b>0</b>
the control of the co	2540	7,029,815	1,750,185	5,373,768	7,0 <b>0</b> 0,863	20,919	1,984	152,851	i	21,330,385	23,862,784
•										900	0
										0	0
	8 گر مید میدوردی شرور دید	7,030.715	1,767.613	5,436,430	7,000,863	325,211	1,984	152,851	0	21,715,667	23,979,234
The same and the same of the same and the sa	and the second second second second		om med Middle Sidd Sidd Sidd	men i manama sahasahnah tadi mempulai	organization of the state of th	Speciment of the Control of the Cont				0	O
		7,030,715	1,767,613	5,436,430	7,000,863	325,211	1,984	152,851	0	21,715,667	23,979,234
and the contraction of the contr		green op goden Tulkfarle laster	nus nus erropfinjuntafostin Detr	e reception de rechtlemante					, and any or the second	0	0
	paking only religion	u and the comment of the		graph waterproperty and property	n agranda agraeta agraeta agus agus agus agus agus agus agus agu	paragagan magazar sa magazar Di Santi Bara Santi	garara përshteri e e base dhe e të e e P				
And a control of the											
والمناف والمتكافرة أأرام والمستعدد والأنواز والمراجي والأنام والمسترور والمراز والمستجور والمراز والمراز	<b>∆120</b>									O :	0
										0 :	0
Other Payments to In-State Govt. Units	4190									0	0
the first term of the control of the	4100			0.1			0			0	0
este statue e e transferior de la material de la material de la Maria de la Maria de la Calabara de Calabara d										0	0
Total Payments to Other Dist & Govt Units	4000			0		MANUAL TO	0			0	0
	5000			grange of editional page and distribution of the parties of the pa			atayan aramata i inganisma data papi 1996 - Baran Marina			Daylor Prince	
CRT SERVICES (O&M)										and the state of t	
EBT SERVICES (O&M)											
EBT SERVICES (O&M)  DEBT SERVICES - INTEREST ON SHORT-TERM DEBT  Tax Anticipation Warrants	5110									0	0
	Payments for CTE Programs - Transfers Payments for Community College Program - Transfers Payments for Other Programs - Transfers Other Payments to In-State Govt Units - Transfers Total Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units EBT SERVICES (ED)  DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Warrants Tax Anticipation Certificates Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates Other Interest on Short-Term Debt Total Interest on Short-Term Debt Debt Services - Interest on Long-Term Debt Total Debt Services ROVISIONS FOR CONTINGENCIES (ED) Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures  20 - OPERATIONS & MAINTENANCE FUND ( UPPORT SERVICES (O&M) SUPPORT SERVICES - PUPILS Other Support Services - Pupils (Describe & Itemize) SUPPORT SERVICES - BUSINESS Direction of Business Support Services Facilities Acquisition & Construction Services Operation & Maintenance of Plant Services Pupil Transportation Services Food Services Total Support Services - Business Other Support Services (Describe & Itemize) Total Support Services (Describe & Itemize) Total Support Services OMMUNITY SERVICES (O&M) AYMENTS TO OTHER DIST & GOVT UNITS (O&M) PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE) Payments for Special Education Programs Payments for CTE Programs	Payments for CTE Programs - Transfers 4340 Payments for Community College Program - Transfers 4370 Payments for Other Programs - Transfers 4380 Other Payments to In-State Govt Units - Transfers 4390 Total Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units (Out-of-State) Payments to Other District & Govt Units (Out-of-State) Total Payments to Other District & Govt Units (Out-of-State) Total Payments to Other District & Govt Units (Out-of-State) Tax Anticipation Warrants 5110 Tax Anticipation Warrants 5110 Tax Anticipation Varrants 5120 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other Interest on Short-Term Debt 5150 Total Interest on Short-Term Debt 5150 Total Interest on Short-Term Debt 5100 Debt Services - Interest on Long-Term Debt 5200 Total Debt Services (Debt) 6000  Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures  20 - OPERATIONS & MAINTENANCE FUND (O&M)  UPPORT SERVICES (O&M) SUPPORT SERVICES - PUPILS Other Support Services - Pupils (Describe & Itemize) 2190 SUPPORT SERVICES - BUSINESS Direction of Business Support Services 2530 Operation & Maintenance of Plant Services 2540 Pupil Transportation Services 2550 Food Services Total Support Services - Business 2500 Other Support Services - Business 2500 Other Support Services - Business 2500 Other Support Services (Describe & Itemize) 2900 Total Payments to Other Govt. Units (In-State) 4100 Payments to Other Govt. Units (Out of	Payments for CTE Programs - Transfers 4340 Payments for CTE Programs - Transfers 4370 Payments for Community College Program - Transfers 4380 Other Payments to Other Programs - Transfers 4380 Other Payments to Other District & Govt Units - Transfers 4390 Total Payments to Other District & Govt Units - Transfers 4390 Total Payments to Other District & Govt Units - Transfers (In-State) Payments to Other District & Govt Units - 4400 Total Payments to Other District & Govt Units 4000 EBT SERVICES (ED) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants 5110 Tax Anticipation Warrants 5110 Tax Anticipation Notes 5120 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other Interest on Short-Term Debt 5150 Total Interest on Short-Term Debt 5150 Total Debt Services - Interest on Long-Term Debt 5200 Total Debt Services - Interest on Long-Term Debt 5200 Total Direct Disbursements/Expenditures 5000 ROVISIONS FOR CONTINGENCIES (ED) 6000  Total Direct Disbursements/Expenditures 199,189,516 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 199,189,516  20 - OPERATIONS & MAINTENANCE FUND (O&M)  UPPORT SERVICES - PUPILS Other Support Services - Pupils (Describe & Itemize) 2190 SUPPORT SERVICES - BUSINESS Direction of Business Support Services 2550 Operation & Maintenance of Plant Services 2550 Pupil Transportation Services 2550 Operation & Maintenance of Plant Services 2550 Operation & Services - Business 2500 Other Support Services - Business 2500 Other Support Services (Describe & Itemize) 2900 Total Support Services (Describe & Itemize) 2900 Total Support Services (Describe & Itemize) 2900 Total Support Services (Describe & Itemize) 2900 OMMUNITY SERVICES (O&M)  AVMENTS TO OTHER BOYT UNITS (IN-STATE) Payments for Special Education Programs 4140 Other Payments to In-State Govt. Units (In-State) 4100 Payments to Other Govt. Units (In-State) 4100 Payments to Other Govt. Units (In-State) 4100 Payments to Other Govt. Units (In-State) 4100	Payments for CTE Programs - Transfers 4340 Payments for CTE Programs - Transfers 4370 Payments for Community College Program - Transfers 4370 Payments for Other Programs - Transfers 4380 Other Payments to Other Programs - Transfers 4390 Total Payments to Other District & Govt Units - Transfers 4390 Total Payments to Other District & Govt Units - Transfers 74800 Transfers (In-State) Payments to Other District & Govt Units - Transfers 7490 Payments to Other District & Govt Units 9400 Payments to Other District & Govt Units 9400 Payments to Other District & Govt Units 9400 EBT SERVICES (ED) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 1510 Tax Anticipation Warrants 5110 Tax Anticipation Notes 5120 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other Interest on Short-Term Debt 5150 Total Interest on Short-Term Debt 5150 Total Debt Services - Interest on Long-Term Debt 5200 Total Direct Disbursements/Expenditures 5000 Total Direct Disbursements/Expenditures 199,189,516 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures  Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures  20 - OPERATIONS & MAINTENANCE FUND (O&M)  UPPORT SERVICES - Pupils Other Support Services - Pupils (Describe & Itemize) 2190 SUPPORT SERVICES - Pupils Other Support Services - Pupils (Describe & Itemize) 2190 SUPPORT SERVICES - BUSINESS Direction of Business Support Services 2550 Coperation & Maintenance of Plant Services 2550 Pipol Transportation Services 9250 Total Support Services - Business 2500 Total Support Services (Describe & Itemize) 2900 Total Support Services	Payments for CTE Programs - Transfers 4340 Payments for CTE Programs - Transfers 4370 Payments for Community College Program - Transfers 4370 Payments for Community College Program - Transfers 4380 Payments for Community College Program - Transfers 4380 Payments to Ofther Programs - Transfers 4390 Total Payments to Ofther District & Govt Units - Transfers (n-State) Total Payments to Other District & Govt Units - Transfers (n-State) Total Payments to Other District & Govt Units (0ut-of-State) 4400 Total Payments to Other District & Govt Units (0ut-of-State) 4400 Total Payments to Other District & Govt Units (0ut-of-State) 4400 Total Payments to Other District & Govt Units (0ut-of-State) 4400 Total Payments to Other District & Govt Units (0ut-of-State) 4400 Total Payments to Other District & Govt Units (0ut-of-State) 5110 Tax Anticipation News 5120 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5150 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5150 Total Direct of Short-Term Debt 5150 Total Direct Disbursements/Expenditures 5150 Total Direct Disbursements/Expenditures 199,189,516 61,170,908 13,587,383 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 9199,189,516 61,170,908 13,587,383  Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 9200 Total Direct Disbursements/Expenditures 9210 SUPPORT SERVICES - PUPILS Other Support Services - Pupils (Describe & Itemize) 9210 SUPPORT SERVICES - Business 9250 Coperation & Maintenance of Plant Services 9250 Food Services 9250 Food Services 9250 Total Support Services - Business 9250 Total Support Services (Describe & Itemize) 9200 Total	Description   Funct   Salaries   Employee   Purchased   Supplies & Materials   Payments for CTE Programs - Transfers   4340   Payments for Community College Program - Transfers   4390   Payments for Other Programs - Transfers   4390   Payments for Other Programs - Transfers   4390   Payments for Other Programs - Transfers   4390   Total Payments to Other District & Gord Units - Transfers   4390   Total Payments to Other District & Gord Units - Transfers   4390   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments to Other District & Gord Units   4400   Total Payments   4400	Payments for CTE Programs - Transfers	Payments for CTE Programs	Description	Payment to CTE Programs - Transfers	Pages   Page

	A	В	C I	D	E	F	G	Н	l I	J	К	L
	<u> </u>		(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
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
143	State Aid Anticipation Certificates	5140									0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0 :	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000										**************************************
	OVISIONS FOR CONTINGENCIES (O&M)  Total Direct Disbursements/Expenditures	6000	7,030,715	1,767,613	5,436,430	7,000,863	325,211	1,984	152,851	0	21,715,667	23,979,234
149	Excess (Deficiency) of Receipts/Revenues/Over	es construições						um propur processo sul mesos.	die in de sande en gewykstryddiad General		5,783,630	
151	Excess (Beneficiary) of Mediciples Notes and Services					and a second contract of the second contract	e en					
152	30 - DEBT SERVICES (DS)				ngga (1787 ng program)	e de la companya de l						
153 P	YMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	0
154 D	BT SERVICES (DS)	5000										
	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110									0	0
157	Tax Anticipation Notes	5120									0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	11,837,533
159	State Aid Anticipation Certificates	5140									0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									the make part of the parties of the state of the	
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	11,837,533
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						11,995,671			11,995,671	26,46 <b>0</b> ,250
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-	5300										
163	TERM DEBT (Lease/Purchase Principal Retired) 11							28,196,926			28,196,926	0
	DEBT SERVICES - OTHER (Describe & Itemize)	5400			186,5 <b>0</b> 2						186,502	1,461,963
165	Total Debt Services	5000			186,502			40,192,597			40,379, <b>0</b> 99	39,759,746
300	OVISION FOR CONTINGENCIES (DS)	6000						a sancaria da maranda da mara				00 750 740
167	Total Disbursements/ Expenditures	Annual State of the state of th			186,502			40,192,597			40,379,099	39,759,746
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	encentrici del Determina									(1,402,496)	
170	40 - TRANSPORTATION FUND (TR)				and the second s		Bertallerinings were and State of					
700	PPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS							hibbalti			0	0
173	Other Support Services - Pupils (Describe & Itemize)	2190	ur. gesatagi səs tişas					parations of the contract			anaryana araba mengalah salah 1937 - Kabupatèn Babupatèn	
174	SUPPORT SERVICES - BUSINESS	2550	12,624,999	5,669,607	855,619	2,849,888	Betherman in its amount in			er de la companya de La companya de la companya de	22,0 <b>0</b> 0,113	23,816,932
175 176	Pupil Transportation Services Other Support Services (Describe & Itemize)	2900	, 2,02-1,000	3,000,00	A CONTRACTOR OF THE STATE OF TH						0	0
177	Total Support Services	2000	12,624,999	5,669,607	855,619	2,849,888	0	Ö	0		22,000,113	23,816,932
	MMUNITY SERVICES (TR)	3000							i 	: گاه پاد باد داد دوستا و کار رو د معاولامی و بای و ورز رو در		0 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
1975	YMENTS TO OTHER DIST & GOVT UNITS (TR)	enghinan empania	and the control of th	and the second s	Constitution of the state of th							
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	atopografiitika ed - 1										0
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	Ŏ
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 4190									and the following state of the	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	→ 13U										0 0
187	Total Payments to Other Govt. Units (In-State)	4100		4	0			0			0	U

	A	ТВ	С	D	E	F	G	Т		J	к	L
11			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
H		Funct	,	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2	Description	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	:	
	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						populari processi series e se se			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			jaman aran salah katal			0	
100	BT SERVICES (TR)	a Augusta										
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
192	Tax Anticipation Warrants	5110									0	0
193	Tax Anticipation Notes	5120 5130									0	0
194 195	Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates	5140									0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
130											Market Control of the	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
-	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						237,149			237,149	238,540
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-	5300										
199	TERM DEBT (Lease/Purchase Principal Retired) 11	latail.						2,375,220			2,375,220	2,473,221
	DEBT SERVICES - OTHER (Describe & Itemize)	5400						Parana nagagagagagaga			0	0 711 701
201	Total Debt Services							2,612,369			2,612,369	2,711,761
100	ROVISION FOR CONTINGENCIES (TR)	6000		and the second s		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	den de la companya d	0.010.000	0	0	24,612,482	26,528,693
203	Total Disbursements/ Expenditures	gurerên en de	12,624,999	5,669,607	855,619	2,849,888	0	2,612,369	.),come con a construction of the construction	nami deporte a bapata escalaj	24,012,402	20,020,090
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,697,919)	
204 205	Dispussements/Experienties		in a second contract of the second contract o				Editoria. Si etambotio en el termo de servica en el termo de servica en el termo de servica en el termo de se Para en esta en el termo de servica en el					
	50 - MUNICIPAL RETIREMENT/SOCIAL SECUI	RITY										
206	FUND (MR/SS)						and the second discovering the		and the second			
207 IN	STRUCTION (MR/SS)	The Telephone of the Control of the										
208	Regular Programs	1100		1,105,181							1,105,181	1,768,1 <b>0</b> 7
209	Pre-K Programs	1125		92,112							92,112 607,464	96,250 1,478,101
210	Special Education Programs (Functions 1200-1220)	1200		607,464							916,588	115,369
211	Special Education Programs - Pre-K	1225		916,588 36,584							36,584	27,164
212	Remedial and Supplemental Programs - K-12	1250 1275		30,304							0	0
213 214	Remedial and Supplemental Programs - Pre-K Adult/Continuing Education Programs	1300		14,819							14,819	1,288
215	CTE Programs	1400		59,674							59,674	67,215
216	Interscholastic Programs	1500		58,867							58,867	37,890
217	Summer School Programs	1600		15,981							15,981	0
218	Gifted Programs	1650		54,064							54,064	60,463
219	Driver's Education Programs	1700		1,495							1,495	3,745
220	Bilingual Programs	1800		285,016							285,016 15,597	252,799 16,577
221	Truants' Alternative & Optional Programs	1900		15,597							3,263,442	3,924,968
222	Total Instruction	1000		3,263,442							proportion of the second s	
	JPPORT SERVICES (MR/SS)	2000										
	SUPPORT SERVICES - PUPILS	2110		316,421							316,421	<b>30</b> 4,358
225 226	Attendance & Social Work Services Guidance Services	2120		119,989							119,989	124,546
	Health Services	2130		322,199							322,199	319,296
228	Psychological Services	2140		14,097							14,097	18, <b>0</b> 96
229	Speech Pathology & Audiology Services	2150		34,798							34,798	43, <b>0</b> 95
230	Other Support Services - Pupils (Describe & Itemize)	2190		201,221							201,221	163,324
230 231	Total Support Services - Pupils	2100		1,008,725							1,008,725	972,715
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF										123,599	1 <b>0</b> 3,265
233	Improvement of Instruction Services	2210		123,599							115,481	119,046
234	Educational Media Services	2220		115,481							40,675	34,764
235	Assessment & Testing	2230		40,675							279,755	257,075
236	Total Support Services - Instructional Staff	2200	104 A 111 7 7 7 1 1 1	279,755	1 - 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Spharts Million and Spharts Asset	and and an experience	<u> </u>			

A	В	С	T D I	Е	F	l G	Н	I I	J	К	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Funct	, ,	Employee	Purchased	Supplies &			Non-Capitalized	Termination		
Description 2	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
237 SUPPORT SERVICES - GENERAL ADMINISTRATION											
238 Board of Education Services	2310		And a second contraction of the second contr							0	0
239 Executive Administration Services	2320		100,642							100,642	88,154
240 Service Area Administrative Services	2330		191,925							191,925	176,682
241 Claims Paid from Self Insurance Fund	2361									0	0
Workers' Compensation or Workers' Occupation Disease	2362										
242 Acts Payments										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.
Educational, Inspectional, Supervisory Services Related to	2367									17,000	10.000
247 Loss Prevention or Reduction			17,032							17,032 0	18,000
248 Reciprocal Insurance Payments	2368									a gardine saan i soo e ee aan ee ee Terefo - i	
249 Legal Services	2369									0	282,836
250 Total Support Services - General Administration	2300		309,599							309,599	202,000
251 SUPPORT SERVICES - SCHOOL ADMINISTRATION			4								
252 Office of the Principal Services	2410		738,015							738,015	771,58 <b>0</b>
Other Support Services - School Administration	2490									310,195	322,118
253 (Describe & Itemize)			310,195							1,048,210	1,093,698
254 Total Support Services - School Administration	2400		1,048,210							2011-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
255 SUPPORT SERVICES - BUSINESS			The second of the							33,657	33,739
256 Direction of Business Support Services	2510		33,657							158,845	149,603
257 Fiscal Services	2520		158,845							130,043	149,003
258 Facilities Acquisition & Construction Services	2530									1,637,582	1,630,636
259 Operation & Maintenance of Plant Services	2540		1,637,582							930,815	(32,179)
260 Pupil Transportation Services	2550		93 <b>0</b> ,815							1,406	14,253
261 Food Services	2560		1,406							144,044	138,205
262 Internal Services	2570		144,044							2,906,349	1,934,257
263 Total Support Services - Business	2500		2,906,349							2,000,010	
264 SUPPORT SERVICES - CENTRAL								1 445 5 6 4		0	
265 Direction of Central Support Services	2610									Commence of the contract of th	
Planning, Research, Development, & Evaluation Services	2620		143							143	0
266 Planning, Research, Development, & Evaluation Services  1267 Information Services	2630		81,064							81,064	73,33 <b>0</b>
268 Staff Services	2640		247,240							247,240	248,483
269 Data Processing Services	2660		333,327							333,327	341,308
270 Total Support Services - Central	2600		661,774							661,774	663,121
271 Other Support Services (Describe & Itemize)	2900		35,285							35,285	29,700
272 Total Support Services	2000		6,249,697							6,249,697	5,233,402
and the state of t	3000		348,723							348,723	234,501
273 COMMUNITY SERVICES (MR/SS)	3000		040,720								
274 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)										0	Commencia de la sessa de la comita del la comita del la comita del la comita de la comita del la comita de la comita de la comita del la comita de la comita del la comita del la comita de la comita del
275 Payments for Special Education Programs	4120									0	0
276 Payments for CTE Programs	4140						1917年初 一日			0	0
277 Total Payments to Other Dist & Govt Units	4000		Principal and principal and a second							ngagantanang na transportation balance. Transportation distribution of the state of t	
278 DEBT SERVICES (MR/SS)											
279 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
280 Tax Anticipation Warrants	5110									0	Ö
281 Tax Anticipation Notes	5120					糖工法。				0	0
282 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		<u> </u>			<u> </u>	<u> </u>	<u> </u>	Charles Charles and San March 1990 CR	<u> </u>	

1 A	ТВТ	С	D	E	F	G	Н		J	К [	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150						Ô			0	
Total Debt Services - Interest	5000						0			Commence Balance Commence	
PROVISION FOR CONTINGENCIES (MR/SS)	6000		أحرش فالمتعارف والمتعارف				0			9,861,862	9,392,871
Total Disbursements/Expenditures			9,861,862							3,001,002	3,002,0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	diametra intributiva	teors to their energies of the Company (COM)								(515,075)	
60 - CAPITAL PROJECTS (CP)				argentin e entrapa greci.	Suppose subject of the subject of		aparamentalism (s. Norvey etter er er er er	and the second second			and the second second
SUPPORT SERVICES (CP)											
SUPPORT SERVICES - BUSINESS						and the second second second second		05.000		1,099,720	1,014,850
Facilities Acquisition and Construction Services	2530		Naci region de formación de la la	142,950		931,770		25,0 <b>0</b> 0		1,099,720	1,014,000
Other Support Services (Describe & Itemize)	2900			. Stanton Contrated Sugar	ay ay an an an an manasan an ga	operations and PAS (1994)	7	25,000	0	1,099,720	1,014,850
Total Support Services	2000	0	0	142,950	0	931,770	jeritari karina	25,000		1,033,720	1,014,00
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
PAYMENTS TO OTHER GOVT UNITS (In-State)							Santa and a service of the service o			0	
Payments to Other Govt Units (In-State)	4100								in the second of	ŏ	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize				0			0			0	profesionarios de la companión de finale
Total Payments to Other Dist & Govt Units	4000						kampaningappanganda				entroper open pastern of the execu-
PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0	n .	142,950	0	931,770	0	25,00 <b>0</b>	0	1,099,720	1,014,850
Total Disbursements/ Expenditures		generalistik vargista		142,300		เรื่องสุดเลยเลยเลยเหตุกรณีการที่สุดเลย					
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(372,617)	
70 - WORKING CASH (WC)		**************************************									englanger og 1 av 1 av 1
80 - TORT FUND (TF)		and the second second	garantan salah mendangkan pakan ang Panah di Andrés (Andrés Andrés (Andrés Andrés Andrés (Andrés Andrés Andrés	erin (j. 1905) 1905 - Janes Harris, de la composition		La Santana and Albania and	and page that the page of the second of the			ESTA CONTRACTOR AND	Elizabeth sallest de Perces
SUPPORT SERVICES - GENERAL ADMINISTRATION	0001		Lange and a series of the		agalah sa Sasah daga Mililian	And Salas Habita a state of Salas	gadaminatika di 20	et in de la composiçõe de	a natarajan na natara na natarajan na natarajan na natarajan na natarajan na natarajan na natarajan na nataraj Natarajan na natarajan na natara	0	1,20
Claims Paid from Self Insurance Fund	2361 2362									g paragangganggana ina, samuna i Maga a	
Workers' Compensation or Workers' Occupation Disease Acts Payments	<u> </u>			3,965,386					and the same of the	3,965,386	2,917,16
Acts Payments Unemployment Insurance Payments	2363			2,402,223						2,402,223	2,655,67
Insurance Payments (Regular or Self-Insurance)	2364			117,584						117,584	260, <b>0</b> 0
Risk Management and Claims Services Payments	2365					agenta and the second second				10.050	40.00
Judgment and Settlements	2366			10,250						10,250	48,80
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction		255,557	53,474	908,295						1,217,326 0	1,250,21
Reciprocal Insurance Payments	2368			0.330.53		and the second				2,772,756	2,55 <b>0</b> ,0 <b>0</b>
Legal Services	2369			2,772,756						369,513	5 <b>0</b> 0,00
Departy Ingurance (Buildings & Grounds)	2371			369,513					and the second second second	0	
Property Insurance (Buildings & Grounds)	2372			40 540 007	0	0	0	Ö	0	10,855,038	10,183,04
Vehicle Insurance (Transporation)		OFF FF7									
Vehicle Insurance (Transporation)  Total Support Services - General Administration	2000	255,557	53,474	10,546,007			egipgroverski verskere i 1900 ble				Trigger of Period Association in the men
Vehicle Insurance (Transporation)  Total Support Services - General Administration  BEBT SERVICES (TF)		255,557	53,474	10,546,007							
Vehicle Insurance (Transporation)  Total Support Services - General Administration	2000	255,557	53,474	10,546,007						0	

A	ТВТ	СТ	D	E	F	G	Н		J	K	L
1		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327 Other Interest or Short-Term Debt	5150										0
328 Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329 PROVISIONS FOR CONTINGENCIES (TF)	6000						an agusagu an paga an ar			40 DEC 000	0 10,183,049
330 Total Disbursements/Expenditures		255,557	53,474	10,546,007	0	0	0	0	0	10,855,038	10,165,049
331 Excess (Deficiency) of Receipts/Revenues Over 332	Paragraphic and Control									(6,638,964)	
90 - FIRE PREVENTION & SAFETY FUND (FP.	&S)										Angles and State
334 SUPPORT SERVICES (FP&S)											
335 SUPPORT SERVICES - BUSINESS				il il e feriore de la constante de la co		0.500.040				6,907,609	5,861, <b>0</b> 58
336 Facilities Acquisition & Construction Services	2530			38 <b>0</b> ,966		6,526,643				0,507,005	0,007,000
337 Operation & Maintenance of Plant Services	2540		ang panggan and ang panggan ang pag-	200 000	0	6,526,643	, , , , , , , , , , , , , , , , , , ,	0	0	6,907,609	5,861,058
338 Total Support Services - Business	2500		tion of the contract of the co	380,966		6,020,040			ที่สอบสอบเลย สอบสามารถสายสอบสามารถ เ	0	0
339 Other Support Services (Describe & Itemize)	2900	and the second s		000.000	O	6,526,643		Ö	0	6,907,609	5,861,058
340 Total Support Services	2000		0	380,966		0,020,040	rigania antonomia		haractaria de la calenda d		
341 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)							desira de la composición dela composición de la composición de la composición de la composición dela composición dela composición dela composición de la composición de la composición dela composición de la composición dela composición d				
Other Payments to In-State Govt. Units 342 (Describe & Itemize)	4190									0	0
343 Total Payments to Other Dist & Govt Units	4000										
344 DEBT SERVICES (FP&S)											
345 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										0	
346 Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			o l	ň
348 Total Debt Service - Interest on Short-Term Debt	5100						Language de la companya de la compan				
349 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									,,	
Debt Service - Payments of Principal on Long-Term Debt	5300									0	0
350 15 (I ease/Purchase Princinal Refired) 351 Total Debt Service	5000						0			0	0
352 PROVISION FOR CONTINGENCIES (FP&S)	6000				an and the second	0.500.510			0	6,907,609	5,861,058
353 Total Disbursements/Expenditures		0	0	380,966	0	6,526,643	0			0,007,000	5,55.,656
Excess (Deficiency) of Receipts/Revenues Over 354 Disbursements/Expenditures										(6,884,599)	

### FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

(Detailed Schedule of Receipts and Disbursements)

		To		D	E	F	G	Н	1	J	K	
	Α	В	C	U ]	C L	Г	u u	-DISBURSEMENT		1 3	1	
	District's Accounting Basis is ACCRUAL		RECEIPTS									
2	District's Accounting basis is AccinoAL			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
						•						
	ADDA Deureus Course Code	Acct	ARRA Receipts	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1 1	ARRA Revenue Source Code	#	Anna neceipia	Jaianes	Benefits	Services	Materials			Equipment	Benefits	Expenditures
3						are to a second special						
4	Beginning Balance July 1, 2010		758,558									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	3,440,915	1,933,068	894,024	782,451	1,045					3,610,588
7	ARRA - Title I Neglected - Private	4852	0			1,304						1,304
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
1	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
10				121,593	57,185	3,442	990	40,000				223,210
11	ARRA - IDEA Part B Preschool	4856	209,230			77,868	514,304					4,569,291
12	ARRA - IDEA Part B Flow Through	4857	4,048,096	2,341,586	1,635,533	77,000	314,004					0
13	ARRA - Title II D Technology Formula	4860	0									Ö
14	ARRA - Title II D Technology Competitive	4861	0	7 = 1 = 1	11 2 22 7							21,154
15	ARRA - McKenney - Vento Homeless Education	4862	0	6,707	2,634	11,813						
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
	Build America Bonds Interest Reimbursement	4869	0									0
22		4870	. 0									0
23	ARRA - General State Aid - Other Govt Services Stabilization		0									0
24	ARRA - Other II	4871	. •									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0 .									Ô
27	ARRA - Other V	4874	0									31,031
28	ARRA - Early Childhood	4875	0	21,720	1,578	138	7,595					والمرافعة والمرازي والمرافع والمنازي والمنازية
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	4,622,728	4,622,728								4,622,728
	Total ARRA Program		12,320,969	9,047,402	2,590,954	877,016	523,934	40,000	(	0		13,079,306
34	The state of the s	. John Sterner					juga seggini pinika salah kecama T	an penghabapapan dara a da tanggar	and the dronautous assistance	La Company de la		apone est modulation de la reconstrucción de la reconstrucción de la reconstrucción de la reconstrucción de la
35	Ending Balance June 30, 201	11	221				had the state of the			and the chart probability to the March March 1995.		Mariinian ki paasa siddad
36						- (0505		Aid A 4000	0 line = 0 407	'0 line 22\		
37	1		any funds from the			Program (SFSF	) General State	AIG Accounts 4000	u, iiile 3 & 407	U, IIIIe 23).		
38		used	or the following n		poses:							
39			Payments of mail	ntenance costs;						anaral nublia:		
40					athletic contests	, exhibitions or d	ther events for wi	nich admission is ch	larged to the g	jerierai public,		
41			Purchase or upgr	ade of vehicles;					a a a alea ( 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	uo buildines:		
42			Improvements of	stand-alone facilit	ies whose purpos	se is not the edu	cation of children	such as central offic	Le aummistrati	ve bullangs,		
43			Financial assistar	ice to students to	attend private ele	mentary or seco	naary schools un	less the funds are u	isea to brovide	special		
44			education and	related services to	children with dis	abilities as autho	onzed by the IDEA	A ACI;				
45 46			School moderniza	ation, renovation, o	or repair that is in	consistent with S	state Law.					
46						_						
47		2. If any	above boxes are	checked provi	de the total am	ount						
48		of qu	estioned costs a	nd provide an e	xplanation bel	ow:						
		-										
49 50 51 52 53 54												
51												
131												
52		i i										
53												
54		-										
55		Ĺ	And the state of t				nama anamanan mananan ababah birabah bir	nympyny ypennesianun muurutus kakkappaanarerestikaheera siiria ku	Professional reconstructions of several area assume	an agus an an taobh a ghigh ann a riam a tha ann an graigh airthe Ann a Chaille Ann a Chaille Ann a		
56												

	A	В	С	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies)	Total Extimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	194,646,107	97,168,097	97,478,010	194,132,053	96,963,956
5	Operations & Maintenance	21,438,426	10,704,173	10,734,253	21,385,857	10,681,684
6	Debt Services **	38,974,113	19,624,701	19,349,412	39,208,172	19,583,471
7	Transportation	6,477,681	3,234,654	3,243,027	6,462,512	3,227,858
8	Municipal Retirement	4,509,141	2,260,442	2,248,699	4,516,134	2,255,692
9	Capital Improvements	O		0		0
10	Working Cash	0		0		0
11	Tort Immunity	4,215,729	2,101,974	2,113,755	4,199,532	2,097,558
12	Fire Prevention & Safety	5,253	0	5,253		. 0
13	Leasing Levy	0		0	: - β	
14	Special Education	2,224,551	1,110,620	1,113,931	2,218,907	1,108,287
15	Area Vocational Construction	0		0		Service Service Statistics States Service Serv
16	Social Security/Medicare Only	4,561,695	2,260,442	2,301,253	4,516,134	2,255,692
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	277,052,696	138,465,103	138,587,593	276,639,301	138,174,198
20	* The formulas in column B are unprotected to be over	irdden when reporting on a ACC	RUAL hasis			
21 22	* The formulas in column B are unprotected to be over ** All tax receipts for debt service payments on bonds i	must be recorded on line 6 (Deb	ot Services).			

A	В	C	D	E	F	G	H	}	J
SCHEDULE OF SHORT-TERM DEBT									
		Outata = -	Incured 07/01/10	Potired 67/01/10	Outstanding				
Description		Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Ending 06/30/11				
2 CORPORATE PERSONAL PROPERTY REPLACEMENT TAX				angagi <sup>‡</sup> a liber					
3 ANTICIPATION NOTES (CPPRT)									
4 Total CPPRT Notes				a production of the contract of the contract of the	0				
5 TAX ANTICIPATION WARRANTS (TAW)			and the second s		and a second of the second				
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				
Transportation Fund					0				
12 Municipal Retirement/Social Security Fund					0				
13 Fire Prevention & Safety Fund					0				
Other - (Describe & Itemize)					0				
15 Total TAWs		n	: 0	0	O -				
				eferencia di ancienti di a	te este empresamental magnificações de la				
16 TAX ANTICIPATION NOTES (TAN)					0				
17 Educational Fund					0				
Operations & Maintenance Fund					Andreas and a second se				
Fire Prevention & Safety Fund					0				
Other - (Describe & Itemize)		•		0					
21 Total TANs		Province of the contract of	maildiscontrassorm	dependent of the second section of the section of the second section of the section of the second section of the section of					
22 TEACHERS'/EMPLOYEES' ORDERS (T/EO)					and a second of the second of the second of				
Total T/EOs (Educational, Operations & Maintenance, &	king n				0				
23 Transportation Funds)	gasgadeterioria	gapturiya dan pirkungular, xerdadir se disa	edgigare con estado en en el como del qu	and an expedition of the control of	da ay daga patat spayas pyrova o o o				
24 GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSA	AC)				O				
25 Total GSAACs (All Funds)		Authorization interest to our contract of the contract			A service of the serv				
The contract of the contract o				water mita sayour about the country and con-					
OTHER SHORT-TERM BORROWING				And the second control of the second control	A second				
Total Other Short-Term Borrowing (Describe & Itemize	)				O				
Total Other Short-Term Borrowing (Describe & Itemize	)				O				
Total Other Short-Term Borrowing (Describe & Itemize	)								
Total Other Short-Term Borrowing (Describe & Itemize 29 SCHEDULE OF LONG-TERM DEBT					O TO THE STATE OF	Difference With	Petired 7/1/10 thru	Outstanding	
Total Other Short-Term Borrowing (Describe & Itemize SCHEDULE OF LONG-TERM DEBT	Date of Issue	Amount of Original	Type of Issue *	Outstanding 07/1/10	0 lssued 7/1/10 thru 6/30/11		Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Provided fo
Total Other Short-Term Borrowing (Describe & Itemize SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue		Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	0 Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32			Provided fo Payment on Lo
Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue	Date of Issue (mm/dd/yy)	Issue	Type of Issue *						Provided fo Payment on Lo Term Debt
Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series	Date of Issue (mm/dd/yy) 04/25/96	<b>Issue</b> 14,999,900	Type of Issue *	Outstanding 07/1/10 10,781,166 13,825,000		page 7, line 32	6/30/11	6/30/11	Provided fo Payment on Lo Term Debt 8,046,6
Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997	Date of Issue (mm/dd/yy) 04/25/96 04/01/97	14,999,900 39,500,000	6	10,781,166		page 7, line 32	6/30/11	6/30/11 8,422,451	Provided fo Payment on Lo Term Debt 8,046,6
Total Other Short-Term Borrowing (Describe & Itemize  29 SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  30 General Obligation Capital Appreciation School Bonds, Series 32 General Obligation School Bonds, Series 1997 33 General Obligation School Bonds, Series 1998	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98	<b>Issue</b> 14,999,900	6	10,781,166 13,825,000		page 7, line 32	6/30/11 1,203,975 350,000	6/30/11 8,422,451 13,825,000 0 17,050,000	Provided fo Payment on Lo Term Debt 8,046,6 13,208,
Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999	Date of Issue (mm/dd/yy) 04/25/96 04/01/97	14,999,900 39,500,000 32,300,000	6	10,781,166 13,825,000 350,000		page 7, line 32 (1,154,740) 1,353,772	6/30/11 1,203,975	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073	Provided fo Payment on Lo Term Debt 8,046,6 13,208,1 16,289,2 61,157,7
Total Other Short-Term Borrowing (Describe & Itemize  29 SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  30 General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98 02/01/99	14,999,900 39,500,000 32,300,000 18,300,000	6 6	10,781,166 13,825,000 350,000 17,050,000		1,353,772 4,607,501	6/30/11 1,203,975 350,000 3,042,688	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708	Provided fo Payment on LC Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6
Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98 02/01/99 03/29/01	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743	6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989		1,353,772 4,607,501 4,438,715	6/30/11 1,203,975 350,000 3,042,688 722,790	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506	Provided fo Payment on Lo Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  deneral Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619	6 6 6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000		1,353,772 4,607,501	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation School Bonds, Series 1999  General Obligation Capital Appreciation School Bonds, Series  General Obligation Capital Appreciation School Bonds, Series  General Obligation Capital Appreciation School Bonds, Series  General Obligation Limited Tax School Bonds, Series 2003D	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779	6 6 6 6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000		1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000 37,830,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,6 36,141,5
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation School Bonds, Series 1999  General Obligation Capital Appreciation School Bonds, Series  General Obligation Limited Tax School Bonds, Series 2003D	Date of Issue (mm/dd/yy) 04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000	6 6 6 6 6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000		1,353,772 4,607,501 4,438,715	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,500 10,850,000 37,830,000 29,535,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,5 28,217,1
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000	6 6 6 6 6 6 1 3 3,4,5	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000		1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000 37,830,000 29,535,000 29,490,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,6 36,141,5 28,217,1 28,174,1
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  deneral Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005 General Obligation School Refunding Bonds, Series 2005 General Obligation Refunding School Bonds, Series 2009 General Obligation Refunding School Bonds, Series 2010 General Obligation Refunding School Bonds, Series 2010 Constitution of the School Bonds Series 2010 Consti	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920	6 6 6 6 6 6 1 3 3,4,5 3	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768		1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384	6/30/11 8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000 37,830,000 29,535,000 29,490,000 142,384	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,6 36,141,5 28,217,1 28,174,1
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series  General Obligation Limited Tax School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2010  2006 \$711,920 Debt Certificate (QZAB)  2007 \$6.55M Debt Certificate	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000	6 6 6 6 6 1 3 3,4,5 3 7	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000		1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  29,490,000  142,384	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,5 28,217,1 28,174,1 136,6
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005 General Obligation Limited School Bonds, Series 2005 General Obligation Limited School Bonds, Series 2005 General Obligation Limited School Bonds, Series 2009 General Obligation Refunding School Bonds, Series 2010 2006 \$711,920 Debt Certificate COT \$6.55M Debt Certificate 2007 \$6.5M Debt Certificate	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000	6 6 6 6 6 1 3 3,4,5 7 7	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 30,190,000 284,768 5,540,000 5,407,805	6/30/11	1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384	6/30/11  8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000 37,830,000 29,535,000 29,490,000 142,384 0 5,007,786	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,6 36,141,6 28,217,7 28,174,136,6
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2003D General Obligation Limited Tax School Bonds, Series 2003D General Obligation Limited School Bonds, Series 2009 General Obligation Limited School Bonds, Series 2010 2006 \$711,920 Debt Certificate 2007 \$6.5M Debt Certificate General Obligation School Bonds, Series 2011A	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000	6 6 6 6 6 1 3 3,4,5 3 7 7	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000 5,407,805	6/30/11 25,925,000	1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  29,490,000  142,384	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,5 28,217,28,174,136,6 4,784,5 24,768,2
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  deneral Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005 General Obligation Limited Tax School Bonds, Series 2005 General Obligation Limited Tax School Bonds, Series 2005 General Obligation Limited School Bonds, Series 2009 General Obligation Refunding School Bonds, Series 2010 2006 \$711,920 Debt Certificate 2007 \$6.55M Debt Certificate General Obligation School Bonds, Series 2011A General Obligation School Bonds, Series 2011A General Obligation School Bonds, Series 2011A	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 31,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000	6 6 6 6 6 6 1 3 3,4,5 3 7 7 7	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000 5,407,805 0	6/30/11	1,353,772 4,607,501 4,438,715 (3,750,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019	6/30/11  8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,500 10,850,000 37,830,000 29,535,000 29,490,000 142,384 0 5,007,786 25,925,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,28,174,1 136,6 4,784,5 24,768,2 1,939,4
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  deneral Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation School Bonds, Series 1999 General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005 General Obligation School Refunding Bonds, Series 2005 General Obligation School Bonds, Series 2005 General Obligation Refunding School Bonds, Series 2010 2006 \$711,920 Debt Certificate (QZAB) 2007 \$6.55M Debt Certificate 2007 \$6.2M Debt Certificate General Obligation School Bonds, Series 2011A General Obligation School Bonds, Series 2011B Total Obligation School Bonds, Series 2011B Total Obligation School Bonds, Series 2011B	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000	6 6 6 6 6 1 3 3,4,5 3 7 7 7 1,3,5,6 6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 30,190,000 284,768 5,540,000 5,407,805 0	6/30/11 25,925,000 2,030,000	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 700,000 142,384 655,000 400,019	6/30/11  8,422,451 13,825,000 0 17,050,000 64,014,073 89,129,708 92,895,500 10,850,000 37,830,000 29,535,000 29,490,000 142,384 0 5,007,786 25,925,000 2,030,000	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,5 28,217,28,174,136,6 4,784,5 24,768,2 1,939,4 39,0
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series  General Obligation Limited Tax School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2005  General Obligation Refunding School Bonds, Series 2010  2006 \$711,920 Debt Certificate (QZAB)  2007 \$6.55M Debt Certificate  General Obligation School Bonds, Series 2011A  General Obligation School Bonds, Series 2011B  1995 Interest Free Asbestos Notes  Long Term Purchase Contracts	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000 895,049	6 6 6 6 6 6 1 3 3,4,5 3 7 7 7	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000 5,407,805 0 90,617 9,346,736	6/30/11 25,925,000 2,030,000	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000) (4,885,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019	6/30/11  8,422,451  13,825,000  0 17,050,000 64,014,073 89,129,708 92,895,506 10,850,000 37,830,000 29,490,000 142,384 0 5,007,786 25,925,000 2,030,000 40,880	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,85,152,6 88,750,4 10,365,8 36,141,9 28,217,28,174,136,0 4,784,2 4,768,1,939,4 39,0 5,045,6
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005 General Obligation School Bends, Series 2005 General Obligation Limited School Bonds, Series 2005 General Obligation Limited School Bonds, Series 2005 General Obligation Erfunding School Bonds, Series 2010 2006 \$711,920 Debt Certificate (QZAB) 2007 \$6.55M Debt Certificate General Obligation School Bonds, Series 2011A General Obligation School Bonds, Series 2011B 1995 Interest Free Asbestos Notes Long Term Purchase Contracts	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07  09/28/07  Varies	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 31,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000	6 6 6 6 6 1 3 3,4,5 3 7 7 7 1,3,5,6 6 6	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 30,190,000 284,768 5,540,000 5,407,805 0	6/30/11 25,925,000 2,030,000	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019 49,737 1,690,333	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  142,384  0  5,007,786  25,925,000  40,880  5,281,183	Provided fo Payment on Lc Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,9 28,217,1 28,174,1 136,0 4,784,5 24,768,2 1,939,4 39,6 5,045,8
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series  General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series  General Obligation Limited Tax School Bonds, Series 2005  General Obligation School Refunding Bonds, Series 2005  General Obligation Limited School Bonds, Series 2005  General Obligation Refunding School Bonds, Series 2010  2006 \$711,920 Debt Certificate (QZAB)  2007 \$6.55M Debt Certificate  2007 \$6.2M Debt Certificate  General Obligation School Bonds, Series 2011A  General Obligation School Bonds, Series 2011B  1995 Interest Free Asbestos Notes  Long Term Purchase Contracts  **Each type of debt issued must be identified separately with the series and series and series and separately with the series and	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07  Varies ne amount:	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000 895,049	6 6 6 6 6 1 3 3,4,5 3 7 7 7 1,3,5,6 6 8	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000 5,407,805 0 90,617 9,346,736 433,975,869	25,925,000 2,030,000 27,955,000	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000) (4,885,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019 49,737 1,690,333	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  142,384  0  5,007,786  25,925,000  40,880  5,281,183	Provided for Payment on Lo Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,9 28,217,1 28,174,1 136,0 4,784,3 24,768,2 1,939,4 39,0 5,045,5
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997 General Obligation School Bonds, Series 1998 General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2003D General Obligation Limited Tax School Bonds, Series 2003D General Obligation Limited School Bonds, Series 2009 General Obligation Limited School Bonds, Series 2009 General Obligation School Bonds, Series 2010 2006 \$711,920 Debt Certificate 2007 \$6.2M Debt Certificate General Obligation School Bonds, Series 2011A General Obligation School Bonds, Series 2011B 1995 Interest Free Asbestos Notes Long Term Purchase Contracts  Each type of debt issued must be identified separately with the School Bonds of the School Bonds 1. Working Cash Fund Bonds	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07  Varies  the amount:	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000 895,049 484,301,010	6 6 6 6 6 1 3 3,4,5 3 7 7 7 1,3,5,6 6 8	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 30,190,000 284,768 5,540,000 5,407,805 0 90,617 9,346,736 433,975,869	25,925,000 2,030,000 27,955,000 Debt Certificates	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000) (4,885,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019 49,737 1,690,333	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  142,384  0  5,007,786  25,925,000  40,880  5,281,183	Amount to b Provided for Payment on Lo Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,9 28,217,1 28,174,1 136,0 4,784,3 24,768,2 1,939,4 39,0 5,045,5 412,216,5
Total Other Short-Term Borrowing (Describe & Itemize  Total Other Short-Term Borrowing (Describe & Itemize  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  deneral Obligation Capital Appreciation School Bonds, Series General Obligation School Bonds, Series 1997  General Obligation School Bonds, Series 1998  General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Capital Appreciation School Bonds, Series General Obligation Limited Tax School Bonds, Series 2005  General Obligation Limited Tax School Bonds, Series 2005  General Obligation Limited Tax School Bonds, Series 2005  General Obligation Limited School Bonds, Series 2009  General Obligation School Refunding Bonds, Series 2009  General Obligation School Bonds, Series 2010  2006 \$711,920 Debt Certificate COT \$6.2M Debt Cert	Date of Issue (mm/dd/yy)  04/25/96 04/01/97 02/01/98 02/01/99 03/29/01 03/25/02 03/20/03 12/01/03 02/15/05 09/01/09 04/01/10 07/20/07  Varies ne amount:	14,999,900 39,500,000 32,300,000 18,300,000 57,999,743 54,499,619 65,999,779 22,000,000 71,790,000 34,405,000 30,190,000 711,920 6,555,000 6,200,000 25,925,000 2,030,000 895,049 484,301,010	6 6 6 6 6 1 3 3,4,5 3 7 7 7 1,3,5,6 6 8	10,781,166 13,825,000 350,000 17,050,000 65,702,989 84,522,207 89,179,581 18,500,000 51,430,000 31,775,000 30,190,000 284,768 5,540,000 5,407,805 0 0 90,617 9,346,736 433,975,869 7. Other 8. Other	25,925,000 2,030,000 27,955,000	1,353,772 4,607,501 4,438,715 (3,750,000) (500,000) (4,885,000)	6/30/11 1,203,975 350,000 3,042,688 722,790 3,900,000 13,600,000 1,740,000 700,000 142,384 655,000 400,019 49,737 1,690,333	6/30/11  8,422,451  13,825,000  0  17,050,000  64,014,073  89,129,708  92,895,506  10,850,000  37,830,000  29,535,000  142,384  0  5,007,786  25,925,000  40,880  5,281,183	Provided for Payment on Lo Term Debt 8,046,6 13,208,1 16,289,2 61,157,7 85,152,6 88,750,4 10,365,8 36,141,9 28,217,1 28,174,1 136,0 4,784,3 24,768,2 1,939,4 39,0 5,045,5

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

	——————————————————————————————————————		0-11		<u> </u>	К
A B C D E	<u> </u>	G	<u>H</u>		J	<u> </u>
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SEL	ECTED REVENUE SOURCE	S :				
Description 2	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
3 Cash Basis Fund Balance as of July 1, 2010		Anna e Albanda Anna Talai e Afaileani nelektra anna anna anti antidama na manamana anna	Annual Control of the	-0.00		
4 RECEIPTS:		And the state of the control of the state of	and a second		44.47	
5 Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		2,224,551	manusidade (A. Sectorio et Greek, resinanto et ESS Producto en Control Control Control Control Control Control		
6 Earnings on Investments	10, 20, 40, 50 or 60-1500	345				Banasa a delicina del como del como de altanta de como - 5 a
7 Drivers' Education Fees	10-1970	THE COLUMN TO THE PROPERTY OF			NO THE RESIDENCE THE RESIDENCE OF STREET, AND STREET, SAME AND STREET, SAM	122,80
8 School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9 Driver Education	10 or 20-3370				And the second s	269,26
Other Receipts (Describe & Itemize on tab "Itemization 32")			Language grant and a second and the	1000000 100000000000000000000000000000		
1 Sale of Bonds	10, 20, 40 or 60-7200		Specifical fellowers over construences a security assessment of the specific of the security o			
2 Total Receipts		345	2,224,551	0	0	392,06
3 DISBURSEMENTS:						
4 Instruction	10 or 50-1000		2,224,551			
5 Facilities Acquisition & Construction Services	20 or 60-2530		Control of the Contro			
6 Tort Immunity Services	10, 20, 40-2360-2370	345	\$ 100 000 000 000 000 000 000 000 000 00	Man 2 600 months of the contract of the contra		
7 DEBT SERVICE	and the second s	In the contract of the property of protection and advisor that the safe is not a seen country of the contract of the contr			5.50	
8 Debt Services - Interest on Long-Term Debt	30-5200					
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		l paliter i			
21 Total Debt Services	to the second of the state of the second				0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")			24 CONT. CON		AND DELICITY OF LIP LANGUAGES AND LANGUAGES ARRANGED AS THE ACCOUNT OF A STATE OF THE ACCOUNT OF THE AC	
Total Disbursements	Anni anni anni anni anni anni anni anni	345	2,224,551	0	0	
Ending Cash Basis Fund Balance as of June 30, 2011	radional e confessionistical personales contratamente des reclamates des automosticales proprietation en entra	0	0	0	0	392,06
25 Reserved Fund Balance	714	edgy x x y pro x y reconstruction of possible y reconstruction of the control of				
26 Unreserved Fund Balance	730	0	0	0	0	392,06
** A CONTROL OF A		н комперенция на применения в применения в применения в применения в положения и положения в положени	Tage and a graph problem in the second secon	Antimorthia programme de la companya de la company Al para mendra programme de la companya de la comp	AND A CONTROL OF COMMENT AND	
28 SCHEDULE OF TORT IMMUNITY EXPENDITURES a 30 Yes No Has the entity established an insurance reser	ve pursuant to 745 ILCS 10/9-10	3?	gan decrease			
If yes, list in the aggregate the following:	Total Claims Payments:					
32	Total Reserve Remaining:					
Using the following categories, list all other Tort Immunity expenditures not						
included in line 30 above. Include the total dollar amount for each category.		or y 1999 ga person prede crossing op enem cer enemalike crossabeth it in betyd it will will a fell of the contract of the con				
85 Expenditures:		eganisminimis at minimis namen manen en en de ferre è rende de de l'el est de				
Workers' Compensation Act and/or Workers' Occupational Disease Ac			Proposition of the Proposition o			
Unemployment Insurance Act						
Insurance (Regular or Self-Insurance)						
Risk Management and Claims Service						
Judgments/Settlements	atternation Deduction					
Educational, Inspectional, Supervisory Services Related to Loss Preve						
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
13 Legal Services						
Principal and Interest on Tort Bonds		i Description of the state of t	J			
a Schedules for Tort Immunity are to be completed only if expendit in those other funds that are being spent down. Cell G6 above sh	ures have been reported in any fu ould include interest earnings only	and other than the Tort y from these restricted	Immunity Fund (80) duri tort immunity monies ar	ng FY11 as a result of end only if reported in a fu	existing (restricted) fund nd <u>other</u> than Tort Imm	f balances nunity Fund (80).

	A	ВТ	С	D	E	F	G	Н		J	K	L
1				<u> </u>								
2												
3	Schedule of Capital Outlay an	d Depre	ciation								migra en esperante en en el 2000, en esperante en el 2000, en el 2000, en en en en el 2000, en en en en el 200	File Contact de sièce de des Colles de Sections de maniment services services se manuscriptures se consequences de manuscriptures se consequences de la consequence della cons
4	Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
5	Works of Art & Historical Treasures	210			010 4 0 0 6 6 6 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0			alempoper and experience described and a strategy or experience the experience of th		0	0
6	Land	220		400000000000000000000000000000000000000								and a group of the second of the participation of the second of the seco
7	Non-Depreciable Land	221	27,687,264			27,687,264						27,687,264
8	Depreciable Land	222	elittikkonnyt, netituserere i kierenski yn vanenn ersen a a a galak progression.	PAN		0	50				0	0
9	Buildings	230	A COMMENT OF THE PROPERTY OF T									
10	Permanent Buildings	231	524,128,299	6,965,668	A THE PERSON OF	531,093,967	50	173,529,163	12,238,002	y gyplany chang yn ac a gang y gang y gyngan yn cy cyfr anwyddionidiad a nelefyddiol diaddiol	185,767,165	345,326,802
11	Temporary Buildings	232	NAMES OF THE PROPERTY OF THE P			0	25		POSTONICIO CINTO ENTRE ANTONICIONO POR CONTRACTO ACCUSADA CALCANDA CONTRACTO		0	0
12	Improvements Other than Buildings (Infrastructure)	240				0	20	gasaya anarayay qoʻqanmaqanman amini ilarah (gʻobri shirishi kili 2019) 1990 q			0	0
13	Capitalized Equipment	250	22770 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477 - 2477			Andrew Property of the Control of th						
14	10 Yr Schedule	251	10,197,794	251,123		10,448,917	10	9,323,174	332,519		9,655,693	793,224
15	5 Yr Schedule	252	20,814,101	100,485		20,914,586	5	15,731,723	2,222,235	loggi mannen maraman marami karalikan kilanar ilika 1975 (di kiliki 1970 (di kiliki 1970 (di kiliki 1970 (di k	17,953,958	2,960,628
16	3 Yr Schedule	253				0	3	and the second s		(NY 4 PROTEINING OF AND INVIOUS AND	0	0
17	Construction in Progress	260	eggeng meng pan menerang pengeronisan kemenamik penbelah di disperiol 24 distrikti ke-tit terbetat di tel	689,289		689,289	-		ga kan ina kan ki kindanana ara mara marika kan di daka milika propinsi ka ki ka ka			689,289
18	Total Capital Assets	200	582,827,458	8,006,565	0	590,834,023		198,584,060	14,792,756	0	213,376,816	377,457,207
19	Non-Capitalized Equipment	700				1,781,828	10		178,183			
20	Allowable Depreciation								14,970,939			

	Α	В	Гс	D	El F
1				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)	
2			This sched	ule is completed for school districts only.	
3 4 5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			OPE	RATING EXPENSE PER PUPIL	
7	EXPENDITURES:				e 206 657 000
9	ED	Expenditures 15-22, L113		Total Expenditures Total Expenditures	\$ 296,657,928 21,715,667
_	O&M DS	Expenditures 15-22, L149 Expenditures 15-22, L167		Total Expenditures	40,379,099
11	TR	Expenditures 15-22, L203		Total Expenditures	24,612,482
	MR/SS	Expenditures 15-22, L287		Total Expenditures	9,861,862
	TORT	Expenditures 15-22, L330		Total Expenditures	10,855,038
14 15				Total Expenditures	\$ 404,082,076
16	LESS RECEIPTS/REVENUES	OR DISBURSEMENTS/EXPENDITURES NO	T APPLICA	BLE TO THE REGULAR K-12 PROGRAM:	
7	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
9	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
ō	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
1	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	
2	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	
3	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	
4	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)  Adult - Transp Fees from Pupils or Parents (In State)	
5 6	TR TR	Revenues 9-14, L59, Col F Revenues 9-14, L60, Col F	1451 1452	Adult - Transp Fees from Pupils of Parents (In State)  Adult - Transp Fees from Other Districts (In State)	
7	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	i i i i i i i i i i i i i i i i i i i
8	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	
9	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	
0	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
1	O&M-TR	Revenues 9-14, L218, Col D,F		Fed - Spec Education - Preschool Flow-Through	
2	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	
3	O&M ED	Revenues 9-14, L229, Col D	4810 1125	Federal - Adult Education Pre-K Programs	2,447,56
$\frac{4}{5}$	ED	Expenditures 15-22, L6, Col K - (G+I) Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K	16,241,68
6	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs	174,32
38	]ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs	834,54
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition	
10	<b>-</b>	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition	
11	ED	Expenditures 15-22, L21, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition	and the second s
12 13	ED ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1913	Remedial/Supplemental Programs K-12 - Private Tuition	And the second s
14	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	proper agreement and the control of
15	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tultion	
16	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition	
17	]ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition	
18	<b>_</b>	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition	
	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition	and the second s
50 51		Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition	ayangan kanala ayan ayan kanala kanala araba kanala araba kanala araba kanala araba kanala araba kanala araba
	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services	3,930,05
53	<b></b> l	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units	7,131,34
54		Expenditures 15-22, L113, Col G	-	Capital Outlay	222,94
55		Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment	1,603,97
56		Expenditures 15-22, L129, Col K - (G+l)	3000	Community Services	
57		Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units	325,2
58 59		Expenditures 15-22, L149, Col G Expenditures 15-22, L149, Col I	-	Capital Outlay  Non-Capitalized Equipment	152,8
_	DS DS	Expenditures 15-22, L149, Col I Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units	A CARLO SANCTON AND AND AND AND AND AND AND AND AND AN
	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	28,196,9
_	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services	
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units	
-	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	2,375,2
_	TR	Expenditures 15-22, L203, Col I	*	Capital Outlay	along the state of
	TR MR/SS	Expenditures 15-22, L203, Col I	1125	Non-Capitalized Equipment Pre-K Programs	92,1
36 36		Expenditures 15-22, L209, Col K Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K	916,5
_	MR/SS	Expenditures 15-22, L211, Col K	1275	•	
	MR/SS	Expenditures 15-22, L214, Col K	1300		14,8
	1 MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs	15,9
72		Expenditures 15-22, L273, Col K	3000	Community Services	348,7
	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units	
7. 7:	+			Total Deductions	\$ 65,024,8
7	5			Total Operating Expenses (Regular K-12	
7				9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12	36,668.
7				Estimated OEPF	
	9				

1 A	B ESTIMATED OPERATING EXPENSE PER	C PUPIL	D E (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)	<u> </u>
2	<u> </u>	is sched	ule is completed for school districts only.	
3 4 <u>Fund</u> 5	Sheet, Row		ACCOUNT NO - TITLE	Amount
0		PI	ER CAPITA TUITION CHARGE	
1				
2 LESS OFFSETTING RECEIP		1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
14 TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411	Regular - Transp Fees from Other Sources (In State)	
15 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	968,503
6 TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
7 TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
18 TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
19 TR 10 TR	Revenues 9-14, L54, Col F Revenues 9-14, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	
11 TR	Revenues 9-14, L55, Col F	1443	Special Ed - Transp Fees from Other Sources (in State)	
72 TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	(
3 ED	Revenues 9-14, L75, Col C	1600	Total Food Service	4,693,018
94 ED-0&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	990,14
05 ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	2,109,84-
96 ED 97 ED	Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	56,111
08 ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	30,77
99 ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	9,51
00 ED-0&M	Revenues 9-14, L95, Col C,D	1910	Rentals	986,93
01 ED-0&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
02 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts Other Level Food	
03 ED 04 ED-0&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F	1993 3100	Other Local Fees Total Special Education	17,395,26
05 ED-0&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education	281,68
06 ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	5,399,69
07 ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	461,51
08 ED-0&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	1,81
09 ED-0&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	269,26 13,467,96
10 ED-0&M-TR-MR/SS 11 ED	Revenues 9-14, L154, Col C,D,F,G	3500 3610	Total Transportation  Learning Improvement - Change Grants	13,467,96
12 ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	
13 ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	311,66
14 ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant	552,96
15 ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	
16 ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	
17 ED-TR-MR/SS 18 ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,F,G Revenues 9-14, L163, Col C,D,F,G	3726 3766	Continued Reading Improvement Block Grant (2% Set Aside) Chicago General Education Block Grant	
19 ED-0&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
20 ED-0&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	167,98
21 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers	to proper processing and the second description of the second sec
22 ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
23 O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	860,9
24 ED-O&M-DS-TR-MR/SS-Tort 25 ED	Revenues 9-14, L171, Col C-G,J Revenues 9-14, L180, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	000,3
26 ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C.D.F.G	4040	Total Restricted Grants-In-Aid Received Directly from Federal Govt	propries and a property and analysis and a comment of an accommendation
27 ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V	
28 ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	9,327,2
29 ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title !	6,528,5
30 ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4000	Total Title IV	556,7 7,551,9
31 ED-O&M-TR-MR/SS 32 ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G	4620 4625	Fed - Spec Education - IDEA - Flow Through/Low Incidence Fed - Spec Education - IDEA - Room & Board	7,551,9 156,6
33 ED-0&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Normal Board Fed - Spec Education - IDEA - Discretionary	
134 ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
135 ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	430,5
ED-O&M-DS-TR-MR/SS-Tor	Revenue Adjustments within range of C232	4800	Total ARRA Program Adjustments	12,320,9
160 ED-O&M-DS-TR-MR/SS-TOT	thru J259 Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	12,020,3
62 ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905		AND
63 ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909		1,102,4
64 ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910		15,6
65 ED-0&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920		
66 ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C.D.F.G	4930		1,193,6
67 ED-O&M-TR-MR/SS 68 ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G Revenues 9-14, L267, Col C,D,F,G	4932 4960	·	1,130,0
69 ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991		1,514,
70 ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	The state of the s	696,
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)	586,1
172				
173			Total Allowance for PCTC Computation	\$ 90,966,0
174 175			Net Operating Expense for PCTC Computation Total Depreciation Allowance (from page 27, Col I)	248,091, 14,970,
176			Total Allowance for PCTC Computation	263,062,0
177			9 Mo ADA	36,668
178			Total Estimated PCTC	\$ 7,174

### **ESTIMATED INDIRECT COST DATA**

A	В	С	D	E	F	G
ESTIMATED INDIREC	CT COST RATE DATA					
SECTION I		garanti karang pangan pangkan pangan pan Pangan pangan panga		e de la seguira de la companya de l La companya de la co		
	st Indirect Cost Rate Determination					
(Source document for the	computation of the Indirect Cost Rate is for	ound in the "Expenditures	15-22" tab.)			a kalkatinia esti maliona karanta a nasanta mali ana masa a mana
The second secon	E CAPITAL OUTLAY. With the exception of			within the following functio	ns charged directly to and r	eimbursed from federal
grant programs. Also, inc	clude all amounts paid to or for other employee ograms. For example, if a district received fur s paid on or to persons whose salaries are cla	es within each function that valing for a Title I clerk, all ot	vork with specific federal gra her salaries for Title I clerks	ant programs in the same (	capacity as those charged to	o and reimbursed from
Support Services - Dire	ect Costs (1-2000) and (5-2000)			and the second s		
- Commence of the Commence of	port Services (1-2510) and (5-2510)		And the second s			
Fiscal Services (1-2520) a	Programme and the contract of					
	ce of Plant Services (1, 2, and 5-2540)					
	Must be less than (P16, Col E-F, L62)			5,872,713		
Value of Commodities Re	ceived for Fiscal Year 2011 (Include the value	e of commodities when deter	mining if an A-133 is			
required).				730,794		
Internal Services (1-2570)	) and (5-2570)					
Staff Services (1-2640) ar	nd (5-2640)					
Data Processing Services	s (1-2660) and (5-2660)				er i i i i i i i i i i i i i i i i i i i	Sasteria and an anti-
SECTION II						
Estimated Indirect Cos	it Rate for Federal Programs (Data sub	oject to adjustment for "c	arry-forward" or "termina	tion benefit" totals)	and the second s	agada para garaga aya a karana a marana a sa
7			Restricted P	rogram	Unrestricted	•
3		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
		1000		196,542,413		196,542,413
Instruction		1000	a a separate speciment and account was a respectively by		e de la companya de	anno mora accessorate de la compansión de
		1000	a a a a papa a grassia minerala na kanasa kaharen en eriteritari bari en eriteritari bari en eriteritari bari Barin a a a a a a a a a a a a a a a a a a a	and a state of the second s 		anggaga anggan a mananasi salah si sani kan ang kananasi sani sa ang ang ang ang ang ang ang ang ang an
		2100	is a special programment and programment and programment and programment and programment and programment and p	25,731,889		25,731,889
Support Services: Pupil				25,731,889 12,744,180		25,731,889 12,744,180
Support Services: Pupil Instructional Staff		2100		25,731,889 12,744,180 16,792,158		25,731,889 12,744,180 16,792,158
Support Services: Pupil Instructional Staff General Admin.		2100 2200		25,731,889 12,744,180		25,731,889 12,744,180
Support Services: Pupil Instructional Staff General Admin.		2100 2200 2300		25,731,889 12,744,180 16,792,158 21,432,466		25,731,889 12,744,180 16,792,158 21,432,466
Support Services: Pupil Instructional Staff General Admin. School Admin	. Srv.	2100 2200 2300	364,937	25,731,889 12,744,180 16,792,158 21,432,466	364,937	25,731,889 12,744,180 16,792,158 21,432,466
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt	Srv.	2100 2200 2300 2400	364,937 1,391,706	25,731,889 12,744,180 16,792,158 21,432,466	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services		2100 2200 2300 2400	and the second of the second o	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077		25,731,889 12,744,180 16,792,158 21,432,466
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt		2100 2200 2300 2400 2510 2520 2540 2550	and the second of the second o	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Servi		2100 2200 2300 2400 2510 2520 2540 2550 2560	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296	1,391,706 23,004,077	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296
Support Services: Pupil Pusit Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation		2100 2200 2300 2400 2510 2520 2540 2550	and the second of the second o	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services		2100 2200 2300 2400 2510 2520 2540 2550 2560 2570	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0	1,391,706 23,004,077	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. 5	ices	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0	1,391,706 23,004,077	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. 5 Plan, Rsrch, Dvip, Eval. 5	rices	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485	1,391,706 23,004,077	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. 5 Plan, Rsrch, Dvlp, Eval. 5 Information Services	rices	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046	1,391,706 23,004,077 1,153,522	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services	rices	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640	1,391,706 1,153,522 2,295,697	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0	1,391,706 23,004,077 1,153,522 2,295,697	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660	1,391,706	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0	1,391,706 23,004,077 1,153,522	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services Other:	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660 2900	1,391,706 1,153,522 2,295,697	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812	1,391,706 23,004,077 1,153,522 2,295,697	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660	1,391,706 1,153,522 2,295,697 5,297,232	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777	1,391,706 23,004,077 1,153,522 2,295,697 5,297,232	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services Other:	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660 2900	1,391,706 1,153,522 2,295,697 5,297,232 10,503,094	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 335,198,390	1,391,706 23,004,077 1,153,522 2,295,697 5,297,232 33,507,171	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 312,194,313
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services Other: Community Services Total	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660 2900	1,391,706 1,153,522 2,295,697 5,297,232 10,503,094 Restricted	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 335,198,390 1 Rate	1,391,706 23,004,077 1,153,522 2,295,697 5,297,232 33,507,171 Unrestricte	25,731,889 12,744,180 16,792,158 21,432,466  0 0 0 23,703,791 8,255,296 0  0 29,485 690,046 0 0 1,993,812 4,278,777 312,194,313
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services Other: Community Services Total	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660 2900	1,391,706  1,153,522  2,295,697 5,297,232  10,503,094 Restricted Total Indirect Costs:	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 335,198,390 1 Rate	1,391,706 23,004,077  1,153,522  2,295,697 5,297,232  33,507,171 Unrestricte Total Indirect costs:	25,731,889 12,744,180 16,792,158 21,432,466 0 0 0 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 312,194,313
Support Services: Pupil Instructional Staff General Admin. School Admin Business: Direction of Business Spt Fiscal Services Oper. & Maint. Plant Serv Pupil Transportation Food Services Internal Services Central: Direction of Central Spt. Services Information Services Staff Services Data Processing Services Community Services Total	rices  Srv.  Srv.	2100 2200 2300 2400 2510 2520 2540 2550 2560 2570 2610 2620 2630 2640 2660 2900	1,391,706 1,153,522 2,295,697 5,297,232 10,503,094 Restricted	25,731,889 12,744,180 16,792,158 21,432,466 0 0 23,004,077 23,703,791 8,255,296 0 0 29,485 690,046 0 0 1,993,812 4,278,777 335,198,390 1 Rate	1,391,706 23,004,077 1,153,522 2,295,697 5,297,232 33,507,171 Unrestricte	25,731,889 12,744,180 16,792,158 21,432,466  0 0 0 23,703,791 8,255,296 0  0 29,485 690,046 0 0 1,993,812 4,278,777 312,194,313

#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330) 100 North First Street Springfield, IL 62777-0001

			OF											

(Section 17-1.5 of the School Code)

School District Name:

SD U-46

RCDT Number:

31-045-0460-22

The Control of the Co	Saldone red in security to second	Actual E	Expenditures, Fiscal Year	2011	Budgeted	d Expenditures, Fiscal Year	2012
		(10)	(20)		(10)	(20)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
. Executive Administration Services	2320	2,054,986		2,054,986	3,475,378		3,475,378
Special Area Administration Services	2330	3,295,431	According to the second	3,295,431	2,657,799		2,657,799
Other Support Services - School Administration	2490	5,883,944	the distriction of a sequence of a medicine a constitute to the part of the part of the part of the second	5,883,944	5,652,105		5,652,105
Direction of Business Support Services	2510	331,280	y, y y za teritoria de la properio de la come de la come de la formación de la formación de la come de la come O	331,280	388,295	and the second s	388,295
Internal Services	2570	1,036,065	time the first of the second of the second of the second to the second to the second to the second of the second o	1,036,065	1,048,897		1,048,897
Direction of Central Support Services	2610	0		0			0
Deduct - Early Retirement or other pension obligation	ns required	Anna and was been said a reserve an entra a quality		0			0
by state law and included above.		40.004.700		12.601,706	13.222.474	0	13.222.474
Totals		12,601,706		12,001,700			
Percent Increase (Decrease) for FY2012 (Budget FY2011 (Actual)	ed) over						5%

#### CERTIFICATION

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

	(Date)	Signature of Superintendent
If line	9 is greater than 5% please check one box	
	The District is ranked by ISBE in the lowest 25th percenti subsequent to a public hearing. Waiver resolution must be	le of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, be adopted no later than June 30.
	Makes applications must be postmarked by August 12, 2	on and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g.  1011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 sion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
	The district will amend their budget to become in complia	nce with the limitation. Budget amendments must be adopted no later than June 30.

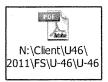
# This page is provided for detailed itemizations as requested within the body of the report. Type Below.

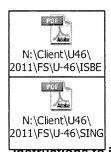
- 1. Page 7-8, Account 8990, Fund 30, Amount \$10,733,742 Transfer to escrow agent in relation to 2011A series refunding bond issue.
- 2. Page 9-14, Account 1719, Fund 10, Amount \$12,476 Sports camps, brand camps, and concert revenue.
- 3. Page 9-14, Account 1790, Fund 10, Amount \$584,270 Locks and towel fee, parking permits, student ids and activity tickets.
- 4. Page 9-14, Account 1890, Fund 10, Amount \$9,517 Drivers Ed text fees.
- 5. Page 9-14, Account 1999, Fund 10, 20,60, Amounts \$63,105; \$197,524; \$11,100 Other local revenue sources
- 6. Page 9-14, Account 3999, Fund 10, 20, Amounts \$620,959; \$240,000 Safe schools grant (ROE), State Library grant, Family literacy, Orphanage tuition, Teacher induction mentoring and mental health grant.
- 7. Page 9-14, Account 4299, Fund 10, \$58,865 Fresh fruits and vegetables.
- 8. Page 9-14, Account 4399, Fund 10, \$15,908 Title I SIP.
- 9. Page 9-14, Account 4799, Fund 10, \$430,500 Voc Ed Perkins Title Lic.
- 10. Page 9-14, Account 4998, Fund 10, \$2,015,631 Dept of Rehab services, technology enhancing ed, teaching american history, COPS grant, admin outreach, REMS grant, Larkin project SERV, National board resource center and FIE grant CTEI.
- 11. Page 15-22, Account 2190, Fund 10, \$2,755,746 Clerical Aides/Liasons, dental insurance, disability incurance, life insurance, medical insurance, Noon supervision, Overtime, stipends, and teachers retirement.
- 12. Page 15-22, Account 2490, Fund 10, \$5,883,944 Administrators, daily substitutes, hourly substitutes, stipends, overtime, Dean's assistants, secretaries, dental insurance, medical insurance, life insurance and supplies.
- 13. Page 15-22, Account 2900, Fund 10, \$1,958,527 Clerical aides/liasons, dental insurance, unstructional professional, life insurance, medical insurance, municipal retirement, stipends, supplies, teacher salaries, teachers retirement, travel/conf workshops.
- 14. Page 15-22, Account 2190, Fund 50, \$201,221 Municipal retirement, federal ins control act and medicare contribution.
- 15. Page 15-22, Account 2490, Fund 50, \$310,195 Municipal retirement, federal ins control act and medicare contribution.
- 16. Page 15-22, Account 2900, Fund 50, \$35,285 Municipal retirement, federal ins control act and medicare contribution.

Page 33

#### 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.
- 3 Equals Line 8 minus Line 17
- <sup>4</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended.
- <sup>5</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>6</sup> Equals Line 43 minus Line 60.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
  - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)





Instructions to insert word doc or pdf files:
Choose: Insert - Select: Object - Select Create New tab Select file type Adobe Acrobat or Microsoft Word
Document - Select Create from File tab - Select Browse -

Select file that you want to embed - Check Display as

icon - Select OK.

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

#### **Audit Checklist**

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

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

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

- 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 7 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 1 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.

		3478
Description:	Error Message	
Cover Page: The Accounting Basis must be Cash or Accrual.		
2. The A-133 related documents must be completed and attached.		
What Basis of Accounting is used?	ACCRUAL	
Accounting for late payments (Audit Questionnaire Section D)	OK	
	OK	
Are Federal Expenditures greater than \$500,000?		
Is all A133 information completed and enclosed?	OK	
3. Page 3: Financial Information must be completed.		
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK	
Section D: Check a or b that agrees with the school district type.	OK	
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.		
in the contract of the contrac	OK	
Fund (10) ED: Cash balances cannot be negative.	ok	
Fund (20) O&M: Cash balances cannot be negative.		
Fund (30) DS: Cash balances cannot be negative.	OK	
Fund (40) TR: Cash balances cannot be negative.	OK	
Fund (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	
	ŎK.	
Fund (90) FP&S: Cash balances cannot be negative.		
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	1230	
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.	ок	
Fund 50, Cell G13 must = Cell G41.	OK	
Fund 60, Cell H13 must = Cell H41.	OK	
	OK	
Fund 70, Cell I13 must = Cell I41.	ok	
Fund 80, Cell J13 must = Cell J41.		
Fund 90, Cell K13 must = Cell K41.	OK	
Agency Fund, Cell L13 must = Cell L41.	OK	
General Fixed Assets, Cell M23 must = Cell M41.	OK	
General Long-Term Debt, Cell N23 must = Cell N41.	OK	
6. Page 5: Sum of Reserved & Unreserved Fund Balance must ≃ Page 8, Ending Fund Balance.		
Fund 10, Cells C38+C39 must = Cell C81.	OK	
Fund 20, Cells D38+D39 must = Cell D81.	OK	
	OK	
Fund 30, Cells E38+E39 must = Cell E81	OK	
Fund 40, Cells F38+F39 must = Cell F81.		
Fund 50, Cells G38+G39 must = Cell G81.	OK	
Fund 60, Cells H38+H39 must = Cell H81.	OK	
Fund 70, Cells 138+139 must = Cell 181.	OK	
Fund 80, Cells J38+J39 must = Cell J81.	OK	
Fund 90, Cells K 38+39 must = Cell K81.	OK	
	-	
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.		
Note: Explain any unreconcitable differences in the Itemization sheet.	12.2	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK	
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells	OK	
H49).		
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).		
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	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 Loan		
	and on	
(Cells C74:K74)		
<ol> <li>Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</li> </ol>		
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK	
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK	
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK	
	ок	
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.		
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK	
12. Page 28: The 9 Month ADA must be entered on Line 77.	ok	
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK	

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

DISTRICT/JOINT AGREEMENT NAME  SD U-46	RCDT NUMBER 31-045-0460-22	CPA FIRM 9-DIGIT STATE REGISTF <b>066-003346</b>	IATION NUMBER
ADMINISTRATIVE AGENT IF JOINT AGREEMENT Jose M. Torres	(as applicable)	NAME AND ADDRESS OF AUDIT FI McGladrey & Pullen, LLP One South Wacker Dr, Ste	
ADDRESS OF AUDITED ENTITY (Street and/or P.C	Box, City, State, Zip Cod	Francisco Contrate Co	gargial cameran and childred 22 to hill be disconsiderated at 22 to 12 t
		E-MAIL ADDRESS john.george	e e mcgiadrey.com
355 E. Chicago Street		NAME OF AUDIT SUPERVISOR	
		John George	
Elgin, IL 60120-6543			
		CPA FIRM TELEPHONE NUMBER 312-634-3400	FAX NUMBER 312-634-4505

# THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:

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

X	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).
X	Financial Statements including footnotes § .310 (a)
X	Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
X	Independent Auditor's Report § .505
X	Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> § .505
X	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
X	Schedule of Findings and Questioned Costs § .505 (d)
X	Summary Schedule of Prior Year Audit Findings § .315 (b)
X Soldanni Mariana	Corrective Action Plan § .315 (c)
THE FOLLOWIN	IG INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

#### 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.

GEN	IERA	L INFORMATION
	2.	Signed copies of audit opinion letters have been included with audit package submitted to ISBE.  All opinion letters use the most current audit language as mandated in SAS 115/SAS 117 and other pronouncements.  ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  - For those forms that are not applicable, "N/A" or similar language has been indicated.
d date de	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.
SCH	IEDU	ILE OF EXPENDITURES OF FEDERAL AWARDS
		Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name includes "ARRA - " prefix - Correct ARRA CFDA and ISBE program numbers are listed
	9.	All prior year's projects are included and reconciled to final FRIS report amounts.  Including reciept/revenue and expenditure/disbursement amounts.
	10.	All current year's projects are included and reconciled to most recent FRIS report filed.  Including revenue and expenditure/disbursement amounts.
	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.
	14. 15. 16.	Each CNP project should be reported on separate line (one line per project year per program).  Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  Exceptions should result in a finding with Questioned Costs.  The total value of COMMODITIES has been reported on the SEFA (CFDA 10.555).  - The value is determined from the following, with each item on a separate line:  *Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  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
	19 20 21 22 23	TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).  Obligations and Encumbrances are included where appropriate.  FINAL STATUS amounts are calculated, where appropriate.  Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.  All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.  NOTES TO THE SEFA within the AFR Excel workbook (SEFA-2) have been completed. Including, but not limited to:  Basis of Accounting  Name of Entity
	26	Type of Financial Statements Subrecipient information (Mark "N/A" if not applicable)  * ARRA funds are listed separately from "regular" Federal awards
su	MM.	ARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	24	. Audit opinions expressed in opinion letters match opinions reported in Summary.
The Street	30	. <u>All</u> Summary of Auditor Results questions have been answered. . All tested programs are listed.
	0	. Correct testing threshold has been entered. (OMB A-133, §520)
FIF	int.	is have been filled out completely and correctly (if none, mark "N/A").
-		e. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding. e. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
300 and 100 an		s. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). s. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings
ļ	35	and should be reported separately, even if both are on same program).  Guestioned Costs have been calculated where there are questioned costs.
	36	s, Questioned Costs are separated by project year <u>and</u> by program.
4	37	<ol> <li>Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.</li> </ol>

Page 37 Page 37

- 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

Page 37 Page 37

# 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	\$	42,256,544
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities	Account 2200	400 Carl (100 Sept. 100 Apr. 100 Sept. 100 Sep	- vincistari, vintorias prima prima prima di Santa di Arabin del Prima di Santa di Arabin del Santa di Santa d
Indirect Cost Info 30, Line 11		de als alsones del contrato de Const	730,794
Less: Medicaid Fee-for-Service Revenues 9-14, Line 269	Account 4992	5000-00-00-00-00-00-00-00-00-00-00-00-00	(696,190)
AFR TOTAL FEDERAL REVENUES:		\$ mayora diliping sa masaladi mannar (miyaa aara gir masaladi mannar	42,291,148
ADJUSTMENTS TO AFR FEDERAL REVEN	UE AMOUNTS:		
Reason for Adjustment: Rising Star Grant		\$	(85,102)
Title I SIP	of the side and the top the side two the side two top top the tip the tip the tip the tip the tip the side and	\$	(15,908)
Kane County - H1N1  (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	ar ver ved sid sid see nide bid sid bid tid tid tid tid tid tid tid tid tid t	\$	(9,632) (9,632)
		the second control of	er talen gele was valen gele ten talen een skil heef besk het het skil van skil het skil skil skil skil skil skil de talen bland de fak van de skil skil skil skil het de skil de fak skil skil skil skil skil skil skil ski
ADJUSTED AFR FEDERAL REVENUES	an Jan (de Jal) 20 das eus and dat de verrein (de de Top de verrein dan de verrein de verrein de verrein de ver	S consideration	42,180,506
Total Current Year Federal Revenues Re Federal Revenues	eported on SEFA: Column D	\$	42,180,506
Adjustments to SEFA Federal Revenu	es:		
Reason for Adjustment:			
	nd. Die No. von Stermeij vom ham was hat die No. No. ham vom vom der dan der ham ham ham ham ham ham ham ham h Vom ham ham ham ham ham ham ham ham ham ha	pe the vigo had not done	ulum dan tugi ulum tawa dan hali pelangkan ban dan melangkan dan dan dan dan dan dan dan dan dan d
		S and that the state on	and the fact that the fact the fact that the fact that the fact that the fact that the
	ener mer van een volk het die het hij het het die het hij het het hij het hij het	the little have also refer and	and the law age too too too too too too too age too age too age and too age.
ADJUSTED SEFA FE	DERAL REVENUE:	\$	42,180,506
	DIFFERENCE:	\$	_

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

workstart(S) = (1 + (1 + (1 + (1 + (1 + (1 + (1 + (1		ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements⁴			1
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget
Major Program Designation	(A)	(B)	(C)	en e					and the second s
J.S. Department of Education:		and the second s							
Direct grants:	a material and a common or resulting as the common of the Polish Address.			and the control of th					
Fund for the Improvement of Education:									
Teaching American History	84.215X	U215X080096	0	166,393	0	166,393	0	166,393	364,428
	agaga agaga a ara ya a ara da madada habi afar agaga agaga 44 ka	U215X080096	228,315	0	228,315	0	0	228,315	409,736
Fund for the Improvement of Education:									
FIE Earmark Grant Awards	84.2 <b>1</b> 5K	U215K090314	0	108,040	0	108,040	0	108,040	142,882
		U215K090314	94,662	0	94,662	0	0	94,662	238,000
Safe and Drug-Free Schools and Communities_National Program						and the state of t			and the second s
Comprehensive Safety and Emergency Response Plan	84,184E	Q184E090106	0	100,091	0	100,091	0	100,091	244,147
		Q184E090106	200,204	0	200,204	0	0	200,204	456,995
Safe and Drug-Free Schools and Communities_National Program		To the state of th		Begrade and the last of the property of the last of th				ada a disanda alaba a da da mana aga ka a ga a ga a ga a ga a ga a ga	A the state of the
School Emergency Response to Violence	84.184S	Q184S100007	0	28,288	0	21,372	0	21,372	47,509
	and and the second	Q184S100007	19,221	0	19,221	0	0	19,221	47,509
	and an extended from the foreign property of the second section of the section of the second section of the second section of the second section of the section of the second section of the sect	and the second second control of the second	A CONTRACTOR OF THE PROPERTY O		anglembleschaften beden detter gegen til en 1900 och dette elektricklige ble til state en med gen av				

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

	A CONTRACTOR OF THE PROPERTY O	ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Obligations/ Encumb.	Final Status	Budget
Program or Cluster Title and Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
Passed through Illinois State Board			to Principal in Indian Annie van en stockhought obsidiatemen africana, ou en anough		waterpopularing and research consensus transport to the control of		ana mananana ar an a' a' a' an an a' a' an ann an an an an an a' an a' a'	A NAVA A NA PARANCA A PROBLEM IN MAINTAININ IN MAINTAININ IN MAINTAIN AN	
of Education:			имарання на посильни на правительний петратический себер (1879).			en ga artumanismus na tena mara na ra ana mana ar an ana angaranaran a rabangah kebulah di dibah kebisah di			
Title I Grants to Local Education Agencies:	1								
Title 1 : Low Income (M)	84.010A	11-4300-00	0	7,880,937	0	6,312,812	225,000	6,537,812	8,076,840
		10-4300-00	8,297,774	-1,404,626	6,594,790	298,358	0	6,893,148	8,383,293
Title I Grants to Local Education Agencies:				y y july de la tre en en la francisco de francisco de la colonia de la c					
ARRA-Title 1 - Low Income (M)	84.389A	11-4851-00	0	3,534,760	0	3,534,665	95	3,534,760	3,534,760
	Very production of the second	10-4851-00	1,470,336	-93,845	1,300,568	75,923	Sommer and the contribution of the second the contribution of the second temperature and temperature and temperature and the second temperature and tempe	1,376,491	1,470,336
Title I Grants to Local Education Agencies:			Notes for the control of the following the control of the control					La administrativo para vivas se en de permitir del parte del relación de el contra minimistrativos sen	
Title I : Low Income - Neglected Priv. (M)	84.010 <b>A</b>	11-4305-00	0	36,307	0	36,307	0	36,307	36,307
	gagaga gammangan, gagara kanasan kanas Barangan gammangan, gagara kanasan kan	10-4305-00	28,905	0	21,367	7,538	0	28,905	44,054
Title I Grants to Local Education Agencies:					Magnetic conference for the contract and contract from the conference for the contract and contr		ga et anna men annama menor menor finanti-manuse fini distribution del sello		
ARRA-Title 1 : Low Income - Neglected Priv. (M)	84.389A	10-4852-00	27,071		25,767	1,304		27,071	27,071
	April 11 (10 and 1								
	g (new registration) of the second				v přebo (Mira)				

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- 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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year	Year	Obligations/	Final	Budget
		(C)	(D)	7/1/09-6/30/10 (E)	7/1/10-6/30/11 (F)	Encumb. (G)	Status (H)	
1								
84-186A	11-4400-00	0	53,476	0	39,355	0	39,355	53,476
	10-4400-00	127,456	-38,261	73,460	15,735	0	89,195	120,856
84.287C	10-4421-07	0	213,600	0	204,201	9,399	213,600	213,600
ann ann geardal an aire ann an Aigir a tha Lagaige ann an Aire	11-4421-10	0	348,810	0	281,786	0	281,786	359,300
, a gang ang ang panggan ang na na na dalah sa ang na	10-4421-07	256,300	-12,095	217,849	26,356	0	244,205	256,300
The last of the state of the st	10-4421-10	359,300	-8,735	301,625	48,940	0	350,565	359,300
nga gang ganang mananan manan menadari - Da 600° material		No. of the state o	and I may be a second of the s					grant and the state of the stat
84.173A	11-4600-00	0	167,158	0	149,421	17,737	167,158	167,185
ggg man an Amerika (man an amar) ya wa a shi fayiliah a gara a firefan shi shi a	10-4600-00	211,677	0	211,677	0	0	211,677	211,677
				of processing and processing and a manuscript and a manuscript and the second and				\$1.5000000000000000000000000000000000000
84.392A	11-4856-00	0	223,210	0	223,210	0	223,210	249,153
yan ayaan ayad inaa garaanaan aa aa aa aa aan arramar ah aa ah aa ah ah ah ah ah ah ah ah ah	10-4856-00	112,136	-13,980	98,136	O	0	98,136	112,136
	84.287C 84.173A	10-4400-00  84.287C 10-4421-07  11-4421-10  10-4421-10  10-4421-10  84.173A 11-4600-00  10-4600-00  84.392A 11-4856-00	10-4400-00 127,456  84.287C 10-4421-07 0  11-4421-10 0  10-4421-07 256,300  10-4421-10 359,300  84.173A 11-4600-00 0  10-4600-00 211,677	10-4400-00 127,456 -38,261  84.287C 10-4421-07 0 213,600  11-4421-10 0 348,810  10-4421-07 256,300 -12,095  10-4421-10 359,300 -8,735  84.173A 11-4600-00 0 167,158  10-4600-00 211,677 0	84-186A     11-4400-00     127,456     -38,261     73,460       84.287C     10-4421-07     0     213,600     0       11-4421-10     0     348,810     0       10-4421-07     256,300     -12,095     217,849       10-4421-10     359,300     -8,735     301,625       84,173A     11-4600-00     0     167,158     0       10-4600-00     211,677     0     211,677       84,392A     11-4856-00     0     223,210     0	84-186A       11-4400-00       127,456       -38,261       73,460       15,735         84.287C       10-4421-07       0       213,600       0       204,201         11-4421-10       0       348,810       0       281,786         10-4421-07       256,300       -12,095       217,849       26,356         10-4421-10       359,300       -8,735       301,625       48,940         84,173A       11-4600-00       0       167,158       0       149,421         10-4600-00       211,677       0       211,677       0         84,392A       11-4856-00       0       223,210       0       223,210	84-186A       11-4400-00       127,456       -38,261       73,460       15,735       0         84.287C       10-4421-07       0       213,600       0       204,201       9,399         11-4421-10       0       348,810       0       281,786       0         10-4421-07       256,300       -12,095       217,849       26,356       0         10-4421-10       359,300       -8,735       301,625       48,940       0         84.173A       11-4600-00       0       167,158       0       149,421       17,737         10-4600-00       211,677       0       211,677       0       0         84.392A       11-4856-00       0       223,210       0       223,210       0	84-186A       11-4400-00       127,456       -38,261       73,460       15,735       0       89,195         84.287C       10-4421-07       0       213,600       0       204,201       9,399       213,600         11-4421-10       0       348,810       0       281,786       0       281,786         10-4421-07       256,300       -12,095       217,849       26,356       0       244,205         10-4421-10       359,300       -8,735       301,625       48,940       0       350,565         84.173A       11-4600-00       0       167,158       0       149,421       17,737       167,158         10-4600-00       211,677       0       211,677       0       0       211,677         84.392A       11-4856-00       0       223,210       0       223,210       0       223,210

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

$p_{i}(x_{i},x_{i$	12.00.00 pt. 10.00 pt. 10.	ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements⁴			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (i)
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(1)			programme and a second color of the constraints of
Special Education - Grants to States:								anggigggggggggggggggggggggggggggggggggg	
IDEA Flow Through (M)	84.027A	11-4620-00	0	7,629,945	0	6,443,043	0	6,443,043	9,361,725
		10-4620-00	6,487,926	-77,970	6,239,600	170,356	0	6,409,956	7,632,056
Special Education - Grants to States:							***************************************		no garantena arror er una rerendació del del relació del 100 e 170 e
ARRA - IDEA Flow Through (M)	84.391A	11-4857-00	0	4,498,899	0	4,498,899	0	4,498,899	5,704,640
		10-4857-00	4,245,744	-450,803	3,724,549	70,392	0	3,794,941	4,265,467
Special Education - Grants to States:									
IDEA Room & Board (M)	84.027A	2011-4625-00	0	156,620	0	156,620	0	156,620	NA
		2010-4625-00	137,167	0	137,167	0	0	137,167	NA
State Fiscal Stabilization Fund - Education State Grants,		Banacagamana at an correspondent mandam social per el impellent disciplent (1966) (1966) (1966) (1966)				Analysis of the second		ontains hallahada (negerpengagai anaronan masanan arawah hallah di Sirih di	
Recovery Act: ARRA - General State Aid - Education State Fiscal Stabilization Funds	84.394A	10-4850-00	9,147,163	0	9,147,163	0	0	9,147,163	NA
State Fiscal Stabilization Fund - Education State Grants,	de amplique de la company de l								and a second contract of the second contract
Recovery Act: ARRA General State Aid - Government State Fiscal Stabilization Funds	84.397A	10-4870-00	2,651,467	0	2,651,467	O		2,651,467	NA
	The second secon						and and the contract of the co		

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### Year Ending June 30, 2011

The Proposition of the Control of th		ISBE Project #	Receipts/Revenues		Expenditure/D	isbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3 (B)	Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Major Program Designation	(A)	( <b>D)</b>	To the first of the second sec	······································					an managan an a
State Fiscal Stabilization Fund - Education State Grants, Recovery Act:									
ARRA - Early Childhood	84.397A	10-4875-00	3,260,662	0	3,244,768	15,894	0	3,260,662	3,260,662
		10-4875-01	153,704	0	144,434	9,270	0	153,704	153,704
		10-4875-70	220,320	0	214,453	5,867	0	220,320	220,320
		10-4875-71	128,520		128,520	0	0	128,520	128,520
English Language Acquisition Grants:					*				en a santa a s
Title III : Language Instruction Program - Limited English (M)	84.365A	11-4909-00	0	1,570,150	0	1,205,002	23,627	1,228,629	1,832,904
		10-4909-00	2,150,521	-467,709	1,502,076	180,736	0	1,682,812	2,150,521
Improving Teacher Quality State Grants:								yyayaqqanaanasaana enadomleniidoi iirdiidii (1900) (1900) (1900) (1900)	
Title II: Teacher Quality	84.367A	11-4932-00	0	1,648,405	0	909,083	200,000	1,109,083	1,689,651
		10-4932-00	1,114,750	-454,721	577,067	82,962	0	660,029	1,397,217
Education Technology State Grants:			and the second s						
Technology- Enhancing Education - Formula	84.318X	11-4971-00	0	17,120	0	9,672	7,448	17,120	17,423
300 from $r = r + r + r + r + r + r + r + r + r +$		10-4971-00	53,793	-10.490	41.982	1,321	0	43,303	60,423

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

i								
CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (F)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
(A)	(0)							
								Sameron spred checks provide described a laboration of the state of th
84.410	11-4880-00	0	4,622,728	0	4,622,728	0	4,622,728	N/A
				Quantificación de processor que com entre está for el 20 se NA				entitionalisministration in adaptive description and the second
							do remotiva tilanda papangan paglan opplytop pagan pananan app ga appaga ja ja manana.	
84.126	940CK001618	0	58,604	0	58,604	0	58,604	NA
	940CK001618	58,604	0	58,604	0	0	58,604	NA
		unitari pana manda di Sanda da Anda da Jangaran Anda da Anda da Anda da Mara	gant in grig a transport contracts and transport contracts of the Annah of the Anna			usa magana na mana na 150 ka na kafanina ma Kana indoka kala indoka indoka indoka indoka indoka indoka indoka i		Christa Children of Charment from an armadour account and
			denne gela gelesteller er destalligiggene er grend i Frinkre mel kladelik i Frinkrik der de					d per dissevered professional district resources from the control of the control
84.002A	N/A	0	153,259	0	108,009	0	108,009	1,008,109
	N/A	108,235	-271	107,964	0	0	107,964	108,235
	от под в водина под в постори в под						enamus socialististe elisakististe elisakistististististististististististististi	i no l'Agricipal de Calendra d
				ponygop cynegory passa spyros romaninam and wide 1944 do		ar a seria, se seria a seria di redici del filosofo do describir do del		hauraha melancakan dalah kerebatah dalah 1900 dalah 1900 dalah 1900 dalah 1900 dalah 1900 dalah 1900 dalah 190
84.048A	11-4810-00	0	366,066	0	213,218	0	213,218	392,128
	10-4810-00	153,259	64,434	217,693	0	0	217,693	378,416
	Number <sup>2</sup> (A)  84.410  84.126	Number <sup>2</sup> (A) (B)  84.410 11-4880-00  84.126 940CK001618  940CK001618  84.002A N/A N/A  84.048A 11-4810-00	Number (A)         or Contract #3 (B)         7/1/09-6/30/10 (C)           84.410         11-4880-00         0           84.126         940CK001618         0           940CK001618         58,604           84.002A         N/A         0           N/A         108,235           84.048A         11-4810-00         0	Number (A)         or Contract #3 (B)         7/1/09-6/30/10 (C)         7/1/10-6/30/11 (D)           84.410         11-4880-00         0         4,622,728           84.126         940CK001618         0         58,604           940CK001618         58,604         0           84.002A         N/A         0         153,259           N/A         108,235         -271           84.048A         11-4810-00         0         366,066	Number (A)         or Contract #3 (B)         7/1/09-6/30/10 (C)         7/1/10-6/30/11 (D)         7/1/09-6/30/10 (E)           84.410         11-4880-00         0         4,622,728         0           84.126         940CK001618         0         58,604         0           940CK001618         58,604         0         58,604           84.002A         N/A         0         153,259         0           N/A         108,235         -271         107,964           84,048A         11-4810-00         0         366,066         0	Number or Contract #3	Number (A) (B) 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10 (C) (D) 7/1/10-6/30/11 (E) (F) (G) (G) (G) (D) (E) (F) (E) (G) (G) (G) (G) (G) (G) (G) (G) (G) (G	Number (A) (B) (C) (7)1/10-6/30/11 (D) (E) (F) (G) (H) (H) (H) (E) (G) (H) (H) (H) (E) (G) (H) (H) (H) (H) (H) (H) (H) (H) (H) (H

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

A(0) or $A(1)$ is a surface of the constitution of the properties of the properti		ISBE Project #	Receipts/	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Obligations/ Encumb.	Final Status	Budget
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
Passed through Will County Regional Office of Education									
Special Education - Grants to States:							30.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000 (10.000		encentral and the second of th
McKinney - Vento ARRA Funds	84.387	11-4862-00	0	21,260	0	21,154	0	21,154	NA
		10-4862-00	22,988	-21,260	1,728	0	0	1,728	NA
U.S. Department of Agriculture:									**************************************
Passed through Illinois State Board of Education:									alangangangan ana kananan mengangkan di mengangkan di mengangkan di mengangkan di mengangkan di mengangkan di m
Commodity Supplemental Food Program	10.565	11-4299-00	0	730,794	0	730,794	0	730,794	NA
	and annual to study the second se	10-4299-00	758,656	0	758,656	0	0	758,656	NA
National School Lunch Program (M)	10.555	11-4210-00	0	6,518,112	0	6,518,112	0	6,518,112	NA
		10-4210-00	6,252,655	1,156,320	6,252,655	1,156,320	0	7,408,975	NA
School Breakfast Program (M)	10.553	11-4220-00	0	1,357,063	0	1,357,063	0	1,357,063	NA
		10-4220-00	1,220,042	236,859	1,220,042	236,859	ni na nj novembrom na skoji (na koji na	1,456,901	NA
							To exist the Version of the principle of the entire proposed that the first find the entire resemble and the contractions of the contraction of th	www.anaaaa wiimiin hiin hii liidhiin joo oo ka qoo qoo gaaya ka gaan ay in harka ka harka jirka ka ka ka ka ka	
	andisa inamang 1954 dia 1770/1786 dia 1740 mbhainn an ann an an angun, agus a	September 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19					gagang pagangay a agan agan ang mga gang gaganan manananan na manan an manahamah harak barak		one and a second comment and the Addition of t
				And a remainder of the first filter and the second					

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### Year Ending June 30, 2011

		ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Obligations/ Encumb.	Final Status	Budget
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
Fresh Fruits and Vegetables Program	10.582	11-4240-10	0	7,695	0	7,695	0	7,695	NA
		11-4240-11	0	51,170	0	51,170	0	51,170	NA
		10-4240-09	6,577	0	6,577	0	0	6,577	NA
		10-4240-10	67,508	0	67,508	0	0	67,508	NA
Child Nutrition Commodity/Salvage	10.550	10-4240-00	2,651	0	2,651	0	0	2,651	NA
Passed through United States Department of Defense:		entre de la constante de la co						napapa, jajayaya gagaya gagana iy yang kanagan yi ina kaji kananayana ankan napan kanananana kayin a gibili aka	
Fresh Fruits and Vegetables Program	10.582	10-4299-00	77,883	0	77,883		0	77,883	NA
Corporation for National and Community Service									
Passed through Illinois State Board of Education:		1							
Learn and Serve America	94.004	11-4910-00	0	15,625	0	9,300	6,325	15,625	15,625
		10-4910-00	15,625	0	7,788	7,837	0	15,625	15,625
U.S. Department of Justice:								x 100	
Passed through Village of Streamwood:				in ann an ann an ann an an ann ann ann a				norsa u sa cra kommente en emergelo den den do de emergallo de 1400 (1600 e 1600 1600).	
Secure our Schools	16.710	2008CKWX0652	0	123,763	0	14,628	0	14,628	473,700
	77071	2008CKWX0652	115,002	-100,374	14,628	0	0	14,628	473,700

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

į	ISBE Project # Reco		Receipts/Revenues Expend		isbursements⁴			
CFDA Number <sup>2</sup>	(1 st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10 (F)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
	**************************************							
		garagangan ga akan kana kana kana kana kana						versione account and open commenter of containing
								Abut oceusty a we early a gaz a contention and concerns
93.778	11-4991-00		959,850	0	574,043	O	574,043	NA
	10-4991-00	547,209	554,714	1,101,923	0		1,101,923	NA
	National milestropes Arithmetic Control of the Cont	And writte's representative and the relative statements are seen as a second second second second second second						
		50,591,988	42,180,506	47,037,187	41,098,458	489,631	88,625,276	NA
	A NO MENTAL POR CONTRACTOR OF THE PROPERTY OF	ana air g () a a tuta affanjanina tu tu girina tiburu 2007 tiburu 2007 tiburu 2007 tiburu 2007 tiburu 2007 tib					est illustrations	
		grand and an account that are have conserved in the first of the conserved in the conserved					oonmoodalas	
					Emergia (gg) gyanbashiri inggaran ha kalak kalancera profesionali nationali definishment (	n Anna and Anna and Sill State Class Anna Class at the Anna State State State State State State State State St	100	1778 O 1940 TOOL SECONDESSES
								and districted and of the constraint of the cons
								nn cargain a mae ruinn ruinn ruinn an amainm an deach de dàirí an de de che bhír
	Number <sup>2</sup> (A)	CFDA (1st 8 digits) or Contract #3 (B)  93.778 11-4991-00	CFDA Number <sup>2</sup> or Contract #3 7/1/09-6/30/10 (C)  93.778 11-4991-00 0 10-4991-00 547,209	CFDA Number <sup>2</sup> or Contract #3 7/1/09-6/30/10 7/1/10-6/30/11 (B) (C) (D)  93.778 11-4991-00 0 959,850  10-4991-00 547,209 554,714	CFDA Number <sup>2</sup> or Contract #3 (B) (C) (D) (E) (E) (SF4,714 1,101,923	CFDA Number <sup>2</sup> or Contract #3 (B) (C) (C) (D) (E) (F) (F) (F) (A) (A) (B) (C) (C) (C) (D) (C) (D) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	CFDA Number <sup>2</sup> or Contract #3 (B) (C) (D) (E) (F) (G) (G) (G) (D) (E) (F) (G) (G) (G) (G) (G) (G) (G) (G) (G) (G	CFDA Number <sup>2</sup> or Contract #3 (B) (C) (D) (E) (F) (F) (G) (H) (H) (H) (F) (G) (G) (H) (H) (F) (G) (G) (G) (G) (H) (H) (G) (G) (G) (G) (G) (G) (G) (G) (G) (G

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

- To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <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 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2011

#### Note 1: Basis of Presentation<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **School District U-46** and is presented on the **Modified Accrual Basis**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basis financial statements.

### Note 2: Subrecipients<sup>6</sup>

Of the federal expenditures presented in the schedule, School District U-46 provided federal awards to subrecipients as follows:

	Federal	Amount Provided to
Program Title/Subrecipient Name	CFDA Number	Subrecipients
NONE		
		side and death household state Mills of the
	gysty/dhastooal	
	ecciones comunicaciones personos que que que man es que mança de man maneria mandi diferente di chia hace cine del chia del Coloro de productiva del Coloro de Coloro del Coloro de Coloro del Coloro	д этоб (2-2) обу до до до до до граници провен до основно до основ
		responsibility (1) and (1) and (1) and (1) are growing as any commence are an an an annual measurement of the annual billion (1) and (1) and (1) are growing as a fine of the annual and an annual annual annual annual and an annual billion (1) and (1) and (1) are growing as a fine of the annual an
		minimakahan perlam ining menghapan perlam penghapan perlam sepama neramanan pelahan unam menancan senti pengha ilikan labah mentenberah pendan
		adaman no induser seminal di estrudibilità sociali mendello con la della della della di considerazione della mendella comingia della dicinetti independente della della comingia della del
		enterenten en en en en en en de diction en de diction de de des dictions de des de
		tanda aka matanang haring siga menghadi ata pada di alipi da paga silamati sa 2 kilomang pemangah mamada dapinang jamang bahat bengahan atan atah di atawa sa tawa matan atawa di di atawa sa tawa matan atawa
	us yaga wang ungungu wang unu ununang unung ununun unun unun u	elgipalaj
	4	

<sup>&</sup>lt;sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

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

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS								
FINANCIAL STATEMENTS								
Type of auditor's report issued:	Unqualified (Unqualified, Qualified, Adverse, Disclaimer)	speristal and the fore						
	(Onqualified, Qualified, Adverse, Disclaimer)							
INTERNAL CONTROL OVER FI	NANCIAL REPORTING:							
Material weakness(es) identifie	d?	X YES	NO Januar mellarar antifolia di melandikan dang					
Significant Deficiency(s) identified be material weakness(es)	ied that are not considered to	X YES	None Reported					
Noncompliance material to final	ancial statements noted?	YES	X NO					
FEDERAL AWARDS INTERNAL CONTROL OVER M. • Material weakness(es) identifies		YES	X NO					
Significant Deficiency(s) identified be material weakness(es)	fied that are not considered to	YES	X None Reported					
Type of auditor's report issued or	n compliance for major programs:	Unqualified (Unqualified, Qualified, Adverse, Disclaimer <sup>7</sup> )						
Any audit findings disclosed that accordance with Circular A-133,		YES	X NO					
IDENTIFICATION OF MAJOR P	ROGRAMS:8							
CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>							
84.010A/84.389A	Title I, Part A Cluster			s op eerds visibilityte				
84.173A/84.392A	Special Education Cluster	al kamand qada da mar ushir ran mara waka na ibibiri kar Sunya ikindi karabiba 1875 ()a kara	uduktivantakkonti Van daufaten etakkoldi (KEO) (KEO) (KEO) etaki varranda etaki Protein etaki taki kendilik (KEO) (KEO) (KEO) etaki etaki					
84.027A/84.391A		al lateratura de la lateratura de la lateratura de la lateratura de la mandre de mandre la escala de la latera	(Cutting and Copie in Agricultural Copie (Copie) and Copie (Copie) and Copie (Copie (Copie) and Copie					
84.365A	Title III: Language Instruction Program - Limited English		ang cara pineman ang cara cara cara cara cara cara cara car	umanga se sasa nanido orus, Veriano mus				
10.553/10.555	Child Nutrition Cluster	ыдам и тентом от от того столо столо столо от тентом и теленов у тентом от простоя от тентом от тентом от тенто	того составляет турко-просоварения основной досторования основной посторования в посторования в посторования в					
84.410	ARRA - Education Technology Grant		autominimizatera programa anteriora mentra mili anteriora del Proposito de menor e terrente e discrementa frances de consciondo del 249 de militório.					
go his took the fact has been placed and a second profession and the second profession that the took the fact that the second profession and the sec	ish between Type A and Type B programs:	\$1,232,9	954.00 	Secretaristic de encretes los circles (SS) con g				
Auditee qualified as low-risk aud	itee?	YES On a large of the second o	X NO					

<sup>&</sup>lt;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 a disclaimer."

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

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

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

#### SD U-46 31-045-0460-22 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

	SEC	CTION II - FINANCIAL ST	TATEMENT FINDINGS	S
1. FINDING NUMBER: <sup>11</sup>	11-01	2. THIS FINDING IS:	New	X Repeat from Prior Year? Year originally reported? 2010
3. Criteria or specific require In accordance with Gene recorded in the period w	erally Accepted			and related expenses should be formed.
4. Condition The District does not have addition, we noted that of				re recorded in the proper period. In erstated at year end.
relating to services perfo checks were written afte	ormed prior to th r year end, the i ition, we noted a	ne year end were not re invoices should have b	corded as payables een accounted for ir	es totaling approximately \$1.1 million as of June 30, 2011. Though the the period when the related services a, to increase the liability for incurred
6. Effect Not recording expenses being materially misstate		eriod could lead to liabi	lities, expenses and	the financial statements of the District
7. Cause According to District ma invoice should have been				partial month billings, so part of the accrual.
in the proper period. Pr	oper cutoffs are trict establish pi	critical for the accurac rocedures to determine	y of the accrual basi	re recorded in the accounting system is of accounting. We also a setimate based on historical activity
department staff will als	I Operations will o set up an ana curred but not re	lysis of the legal fees to eported claims, the dep	o enable the District artment has establis	nvoices paid after June 30th. The to determine if any monthly invoices shed a method to review the history of uture.
For ISBE Review Date: Initials:		Resolution Criteria Coo Disposition of Question		

<sup>&</sup>lt;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.

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

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

Date:

Initials:

#### SD U-46 31-045-0460-22 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

	SEC	CTION II - FINANCIAL S	TATEMENT FINDING	S	
1. FINDING NUMBER: <sup>11</sup>	11-02	2. THIS FINDING IS:	New	X Repeat from Prior Yea Year originally reported?	r? 2010
3. Criteria or specific require A good system of interna		es that cash receipts be	e deposited in a time	ely manner.	that is not a transition of the state of the
4. Condition The District does not have general ledger in a timely	•	n place to ensure that a	all cash receipts are	deposited and recorded in th	en e
•	eceives a chec	k to when the Plant Op	erations department	o 7 days) between when the Fit forwards the check to the Fi	
· -	eceipts process	-	•	ould lead to misappropriation the year ended June 30, 20	
	s. This would c	ause a time lag. Depe	nding on the volume	a check and hold it for deposi e of checks received in the Pl	
8. Recommendation We recommend the Dist processed by the Finance				y the Plant Operations depar e.	tment are
be made without going to	lepartment has be the bank. The	e Director of Plant Ope	rations has establis	perations department, so dep hed a procedure to deposit al department to be recorded i	ll checks

Resolution Criteria Code Number

Disposition of Questioned Costs Code Letter

<sup>&</sup>lt;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.

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

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

Date:

Initials:

#### SD U-46 31-045-0460-22 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

wasterakhin Khennin kinggyayayayayayan kanan kinan di hahi (2000) Cirina (2000) wasin kinan kina	Year Ending June 30, 2011						
	SEC	CTION II - FINANCIAL ST	TATEMENT FINDINGS	S	July di Balanta de Calanta de Cal		
1. FINDING NUMBER: <sup>11</sup>	11-03	2. THIS FINDING IS:	New	X Repeat from Prior Year originally reported?	ar? 2009		
3. Criteria or specific requirer A good system of internal Additionally, deposit proce	controls requi			entity be done in a timely ma	anner.		
District's general ledger. carte items, such as canc a la carte items were not	A reconciliation ly bars, sold ar tracked by type med. Also, we	n between the number nd the total revenues po e of item and therefore e noted several instance	of lunches served, ( osted by school was a reconciliation of th	rts and the amounts reporter free/reduced and full price) not performed. Additionally ne sales and inventory on ha ions made by the bank for s	and a la /, sales of and by a la		
schools in the District. Th	ne District reco s Food and Nu	ords food sales revenue utrition bank account. V	es based on the depo Ve noted instances of	ot being performed for any o osits made by the individual of deposit corrections made	schools in		
6. Effect Assets of the District are the possible misstatemen			ict cannot determine	e the level of food inventory	items or		
	system has no	ot yet been used to its f	full potential. The D	service software designed istrict has not implemented	to track		
	es to reconcile	the items mentioned a		ftware. At a minimum, the I deposit procedures should b			
entire fiscal year 2011. 7	ftware was full The Food Servi	ice Auditor Supervisor l	has established new	s software did not run throug cash handling procedures, ssits are verified before goin	which		

Resolution Criteria Code Number

Disposition of Questioned Costs Code Letter

<sup>&</sup>lt;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.

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

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

# SD U-46 31-045-0460-22 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

t (1888) (1884)	Minimized State - Mail State Company of the American State and the State of the American State of the State o	rear Ending Jun	Year Ending June 30, 2011							
	SECTION III - I	FEDERAL AWARD FINDI	INGS AND QUESTIO	NED COSTS						
. FINDING NUMBER: <sup>14</sup>	NONE  MONE	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?						
. Federal Program Name an			uka kanan sakukaka kala kala kala pengan pengan kanan serim pengan pengan pengan pengan berana 1806 di Perana Pengan pengan							
. Project No.:			5. CFDA N							
. Passed Through: . Federal Agency:										
. Criteria or specific require	ement (including s	tatutory, regulatory, or othe	er citation)							
. Condition <sup>15</sup>	and for family the and the first of the supplier for the first of the supplier of the supplier for the first of the supplier for the supplier		van van van er er et advannsk van val van velt en er en er en en bleder op dijd ble er it et sakval							
0. Questioned Costs <sup>16</sup>	matilises in when me to the state of the sta		neuver deur bles die mit zo had heurspreiste were veren werde ander de helde fellen die stelle der de ferheren d							
1. Context <sup>17</sup>	adult ann aithe ainmean aille ann ann ar aire air d'inneach madh an dail iom du tha deile ann dair	Andreide Anne Andreide Andreide Anne Andreide An	e et folket inter en set folke valende en en et eller folket bekende springeret en en kalende en en valende et							
2. Effect	girandan ang Julipendan anang kalendar pang 1945 pinang pang ang pang ang pang ang ang ang ang ang ang ang ang	түүн таймай айын ай үйгүү түү ойун данга байдагын айман байган айман айман айман айман айман айман айман айман Э	eris kan kanadirin milina ina dia dia dia mandri dia dia minintendende dia minintende dia mandri dia minintend							
I3. Cause			en a conserva e dicenser sono menor especialismo anà disease a serbe de disease dicensida e fore allo escodo							
14. Recommendation	rhaid hill maran la sa sa h-aisteadhráigh de deadh air 200 10 10 10 10 10 10 10 10 10 10 10 10 1		think to the second state of the second state							
14. Neodilinicitation										
15. Management's response	2 <sup>18</sup>		um danne antere en de anno roma Grove ant Eurit vor nome esta reconferent i code et land et land en lande et l							
For ISBE Review										
Date:		Resolution Criteria Cod	le Number							

Disposition of Questioned Costs Code Letter

Initials:

<sup>&</sup>lt;sup>14</sup> See footnote 11.

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

ldentify 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.

Page 43 Page 43

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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2011

10-01	<u>Finding Number</u>	Condition  The District did not have adequate controls in place over financial reporting. In addition, the District did not close the fiscal year ended June 30, 2010 in a timely manner. Several adjusting entries were made after the initial trial balance was provided to the auditors. These entries ranged up to approximately \$35 million.	Current Status <sup>20</sup> During fiscal year 2011 audit, we noted the District closed its books in a timely manner. Finance personnel prepared and provided adjusting entries pertaining to property taxes, debt and IBNR, prior to providing the auditors with the final trial balance. As such, this finding is not repeated in the current year.
10-02		The District did not have adequate procedures in place to ensure that liabilities are recorded in the proper period.	During the fiscal 2011 audit, we noted that the District did not properly record liabilities for invoices relating to goods received or services performed prior to year end. This finding is repeated as Finding 11-01 in the current year.
10-03		The District did not have a documented capitalization policy in place regarding capital assets.	During fiscal year 2011 audit, we noted the District has a formal, documented capitalization policy in place. This finding is not repeated in the current year.
10-04		The District did 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 fiscal year 2011 audit, we noted that there is a significant 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 repeated as Finding 11-02.
10-05		A reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed.	During fiscal year 2011 audit, we noted that reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. This finding is repeated as Finding 11-03 in the current year.

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

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

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

 $<sup>^{\</sup>rm 20}$  Current Status should include one of the following:

# CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup> Year Ending June 30, 2011

Corrective Action	<u>Plan</u>					
Finding No.:	11-01					
	•	te procedures in place to ncurred but not reported (				riod. In
department sta missing. For th	aff will also set up an e incurred but not re	ns will have a second staf analysis of the legal fees eported claims, the depart able to provide better estir	s to enable the D iment has establ	istrict determine ished a method	if any monthly inv	oices are
Anticipated Date o	of Completion:					06/30/2012
Name of Contact F	Person: Da	lle Burnidge				
Management Resp	ponse: Ma	anagement concurs with t	he finding.			

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

# CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup> Year Ending June 30, 2011

Corrective Action Plan				
Finding No.: 11-02	element of the contract of the			
Condition: The District does not have p ledger in a timely manner.	procedures in place to ensu	re that all cash receipts a	re deposited and rec	corded in the general
Plan: The Financial Services depa be made without going to th received each week on Frid ledger.	e bank. The Director of Pla	nt Operations has establis	shed a procedure to	deposit all checks
Anticipated Date of Completion:				06/30/2012
Name of Contact Person:	Dale Burnidge			
Management Response:	Management concurs v	with the finding.		

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

# CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup> Year Ending June 30, 2011

Corrective Action Plan	
Finding No.: 11-03	
District's general ledger. A receitems, such as candy bars, solitems were not tracked by type	econciliation between the individual schools' sales reports and the amounts reported in the priciliation between the number of lunches served, (free/reduced and full price) and a la carte d and the total revenues posted by school was not performed. Additionally, sales of a la carte of item and therefore a reconciliation of the sales and inventory on hand by a la carte item of the several instances of deposit corrections made by the bank for shortages in deposits to count.
fiscal year 2011. The Food Ser	was fully implemented in March 2011; as such, this software did not run through the entire vice Auditor Supervisor has established new cash handling procedures, which include daily verification with the Manager, so deposits are verified before going to the bank.
Anticipated Date of Completion:	06/30/2012
Name of Contact Person:	Dale Burnidge
Management Response:	Management concurs with the finding.

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

# School District U-46 Elgin, Illinois

Annual Financial Report June 30, 2011

Submitted by: Finance Department

	Page
INTRODUCTORY SECTION	
Principal Officials Organization Chart	i ii
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Required Supplementary Information:  Management's Discussion and Analysis (MD&A)	3-12
Basic Financial Statements:	
Government-Wide Financial Statements (GWFS): Statement of Net Assets Statement of Activities	13 14
Fund Financial Statements (FFS): Governmental Funds: Balance Sheet - Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	16
Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) - Governmental Funds Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) to the	17-18
Statement of Activities Fiduciary Funds:	19
Statement of Fiduciary Assets and Liabilities	20
Notes to Basic Financial Statements	21-48
Required Supplementary Information: Schedule of Funding Progress - Illinois Municipal Retirement Fund Schedule of Funding Progress - Retiree Healthcare Plan Budgetary Comparison Information: Schedule of Revenues, Expenditures and Changes in Fund Balance -	49 50
Budget and Actual - General Fund  Schedule of Revenues, Expenditures and Changes in Fund Balance	51
(Deficit) - Budget and Actual - Transportation Fund	52

# **SCHOOL DISTRICT U-46**

# **Principal Officials**

# **BOARD OF EDUCATION**

	<u>Position</u>	Term Expires
Donna Smith Amy Kerber Traci O'Neal Ellis	President Vice President Secretary Pro-Tempore	2013 2015 2015 2015
Maria Bidelman Jennifer Shroder Joyce Fountain Dale Spencer	Member Member Member Member	2015 2015 2013 2013
Jacqueline Martinez	Student Advisor	2012

# SUPERINTENDENT AND EXECUTIVE STAFF

Dr. Jose M. Torres Patrick Broncato Karen Fox	Superintendent of Schools Chief Legal Officer Chief of Family and Community Engagement and Special Projects
Dr. Carmen Rodriguez	Assistant Superintendent, Elementary Education
Tony Sanders	Chief Communications and Public Accountability
Greg Walker	Assistant Superintendent, Secondary Education
Jeffrey King	Chief Operating Officer

## **OFFICIALS ISSUING REPORT**

Dale Burnidge Director of Financial Ope	erations
---	----------

# **DIVISION ISSUING REPORT**

Finance Department

Juanita Cruz	Senior Accountant
Kathy Fitzpatrick	Grants Manager
Ray Shifrin	Pension Specialist
Jerry Ward	Accounts Payable Manager
Judy Freeman	General Accountant
-	





## **Independent Auditor's Report**

To the Board of Education School District U-46 Elgin, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District U-46, Elgin, Illinois (the District), as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of School District U-46, Elgin, Illinois, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, as of July 1, 2010, the District adopted the reporting and disclosure requirements of Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2011, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be considered in assessing the results of our audit.

The accompanying required supplementary information which includes management's discussion and analysis (pages 3-12), schedules of funding progress (pages 49-50) and budgetary schedules and related note (pages 51-53) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the District. The combining and individual nonmajor fund financial statements and other schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Chicago, Illinois

December 14, 2011

McGladrey of Pullen, LCP

REQUIRED SUPPLEMENTARY INFORMATION - MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (Continued) For the Year Ended June 30, 2011

#### Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net assets changed during the fiscal year being reported. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include instruction (regular education, special education and other), support services, community services, payments to other governments, on-behalf payments made by the State and interest on debt.

#### Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis (Continued) For the Year Ended June 30, 2011

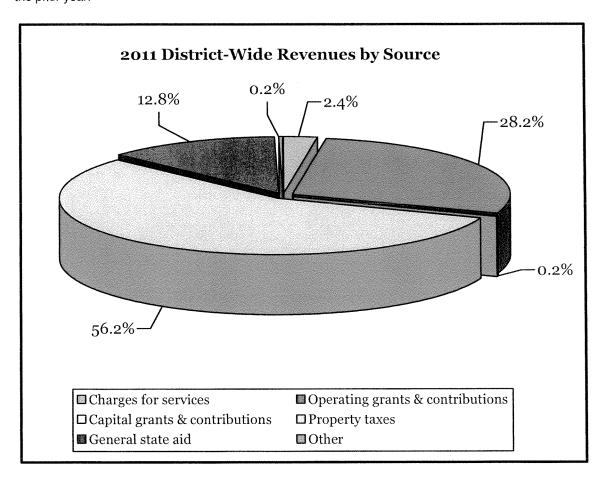
• The District's expenditures to maintain and operate the facilities within Board policy and guidelines continue to exceed its primary revenues, forcing the District to fund the increase with new debt and available net assets. In an effort to continually monitor and contain total operating costs of the District, the District performed efficiency audits that highlighted various areas of cost containment reduction.

Table 1
Condensed Statement of Net Assets (in millions of dollars)

,	(					
		2011		2010	Percentage Change	
Assets Current and other assets Capital assets	\$	327.9 377.4	\$	254.6 384.2	28.8% (1.8)%	
Total assets	***************************************	705.3		638.8	10.4%	
Liabilities Long-term liabilities Other liabilities	· · · · · · · · · · · · · · · · · · ·	448.2 175.6		443.9 167.3	1.0% 5.0%	
Total liabilities		623.8		611.2	2.1%	
Net Assets Invested in capital assets, net of related debt Restricted Unrestricted		101.7 83.1 (103.3)	NIMP V-1	92.3 2.9 (67.6)	10.2% 2765.5% 52.8%	
Total net assets	\$	81.5	\$	27.6	195.3%	

Management's Discussion and Analysis (Continued) For the Year Ended June 30, 2011

The District's total revenues were \$500.3 million. General revenues, including taxes and general state aid were 69.2% of the total or \$346.0 million. Property taxes (other than for debt service) increased \$11,854,250 over the prior year or 5.2%. This was due to an increase in the consumer price index and new construction within the District. Grants and contributions for specific programs and general state aid brought in \$154.2 million, a 10.9% increase from the prior year, which is due to an increase in the American Recovery and Reinvestment Act grant funding. The total cost of all programs and services in 2011 was \$446.4 million. The District's expenses are predominantly related to instruction and support services (caring for and transportation of students, etc.) These expenses accounted for 94.0% of the total (see Table 2). The District's other activities were 6% of total costs. Total revenues on the statement of activities surpassed expenses, increasing net assets by \$53.9 million from the prior year.



Management's Discussion and Analysis (Continued) For the Year Ended June 30, 2011

# **General Fund Budgetary Highlights**

While the District's budget for the General Fund anticipated that revenues would exceed expenditures by \$27,266,410 before other financing sources (uses), the actual result for the year was an excess of expenditures over revenues of \$47,514,052. State and federal sources were over budget by a combined \$6,569,720 as expected grant revenues exceeded budget. Property taxes were \$3,251,576 above budget and charges for services were \$1,299,911 below budget. Interest earnings and rentals and other sources were also less than anticipated. Expenditures came in under budget by \$10,261,270 or 2.7%.

# **Capital Asset and Debt Administration**

Capital assets

Table 3 illustrates capital assets, net of depreciation:

Table 3
Capital Assets (Net of Depreciation)
(in millions)

	***************************************	2011	2010	Percentage Change	
Land	\$	27.7	\$ 27.7	0.0%	
Construction in progress		0.7	-	N/A	
Buildings		345.3	350.6	(1.5)%	
Transportation equipment		3.0	5.0	(40.0)%	
Other equipment		0.7	 0.9	(22.2)%	
Total	\$	377.4	\$ 384.2	(1.8)%	

Additional information about the District's capital assets is included in Note 4 to the basic financial statements.

# Long-term debt

Table 4 on the following page illustrates the District's outstanding long-term debt. The District in FY 2011 issued \$27.955 million in bonds. This additional debt was offset by the repayment of existing debt of \$29.5 million for a net decrease of \$1.5 million. The District's other debt increased by nearly \$5.8 million related to other postemployment benefits and claims. Additional information is available in Note 5 – Long-Term Obligations.

The District is subject to the Illinois School Code, which limits the amount of bond indebtedness to 13.8% of the most recent available equalized assessed valuation of the District. As of June 30, 2011, the statutory debt limit for the District was \$781,553,032 providing a debt margin of \$468,188,820.

Management's Discussion and Analysis (Continued) For the Year Ended June 30, 2011

# Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Chief Operations Officer, School District U-46, 355 E. Chicago St., Elgin, IL 60120.



School District U-46
Statement of Activities
Year Ended June 30, 2011

			Program Revenue	3	Net (Expense) Revenue and Changes in Net Assets
			Operating	Capital	
		Charges for	Grants and	Grants and	Governmental
Functions/Programs	Expenses	Services	Contributions	Contributions	Activities
Governmental activities:					
Instruction:					
Regular programs	\$ 144,380,708	\$ 4,189,130	\$ 56,594,386	\$ -	\$ (83,597,192)
Special programs	46,118,818	34,484	47,851,107		1,766,773
Other instructional programs	46,960,015	1,111,162	4,627,134	-	(41,221,719)
Total instruction	237,459,541	5,334,776	109,072,627	-	(123,052,138)
Support services:					
Pupils	31,664,589	_	3,046,096	-	(28,618,493)
Instructional staff	15,267,864	-	1,508,627	-	(13,759,237)
General administration	19,982,097	-	1,987,773	-	(17,994,324)
School administration	25,801,537	-	2,537,138	-	(23,264,399)
Business	30,761,571	986,932	3,091,843		(26,682,796)
Facilities acquisition and construction	788,055	-	-	964,778	176,723
Transportation	28,651,615	968,503	7,011,790	-	(20,671,322)
Food service	17,147,240	4,693,018	11,546,283	-	(907,939)
Central	9,985,364	•	983,988	-	(9,001,376)
Other support services	1,999,655	-	-	-	(1,999,655)
Total support services	182,049,587	6,648,453	31,713,538	964,778	(142,722,818)
Community services	5,232,372	*	506,514	-	(4,725,858)
Debt service - interest and fees	21,642,152	•	-	-	(21,642,152)
Total governmental activities	\$ 446,383,652	\$ 11,983,229	\$ 141,292,679	\$ 964,778	(292,142,966)
General revenues: Taxes:					
Property taxes, gene					238,078,583
Property taxes, debt	service				38,974,113
Replacement taxes	and other paymer	nt in lieu of taxes			4,040,837
Unrestricted state grai	nts				64,161,401
Interest and investmen	nt earnings				133,167
Other general revenue	es				630,691
Total general reve	nues				346,018,792
Change in net asset	s				53,875,826
Net assets:					
Beginning of year					27,604,356
End of year					\$ 81,480,182

See Notes to Basic Financial Statements.

# Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets June 30, 2011

Total fund balances - governmental funds		\$ 116,625,679
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial		
resources and therefore are not reported in the funds:		
Capital assets	\$ 590,834,023	
Accumulated depreciation	(213,376,816)	
Net capital assets		377,457,207
Interest on long-term debt is not accrued in governmental funds, but rather is		
recognized when due.		(3,815,334)
Certain revenues that are deferred in the fund financial statements		
because they are not available, are recognized as revenue in the government		
wide financial statements.		35,044,861
Costs related to the issuance of long-term debt are recorded as expenditures		
when incurred in governmental funds, but are capitalized and amortized over		
the life of the debt issue in the statement of net assets.		1,237,975
Some liabilities reported in the statement of net assets do not require the		
use of current financial resources and therefore are not reported as		
liabilities in the governmental funds. These liabilities consist of:		
General obligation bonds	(322,144,437)	
Accreted interest on long-term debt	(98,852,301)	
General obligation debt certificates	(5,150,170)	
Installment notes	(40,880)	
Purchase contracts	(5,281,183)	
Compensated absences	(530,145)	
Other post employment benefits	(3,028,600)	
IMRF pension obligation	(448,808)	
Claims incurred but not reported	(10,706,179)	
Unamortized premiums related to debt issuance	(4,110,743)	
Unamortized discounts related to debt issuance	430,708	
Deferred loss on refunding	4,792,532	- (445,070,206)
Net assets of governmental activities		\$ 81,480,182

See Notes to Basic Financial Statements.

Nonmajor Governmental	Total Governmental
Funds	Funds
\$ 9,076,089 275,223	\$ 277,052,696 3,959,837 10,880,592
20,810	133,167
724,778	2,687,134
-	109,760,781
~	42,256,544
10,096,900	41,387,470 488,118,221
10,030,300	400,110,221
1,197,293	119,418,719
1,524,052	38,124,984
542,097	39,038,710
1,008,725	25,731,889
279,755	12,744,126
309,599	16,791,704
1,048,210	21,432,466
1,974,128	25,915,150
523,916 930,815	604,006 23,703,791
1,406	14,128,009
661,774	8,312,235
35,285	1,993,812
348,723	4,278,777
-	7,131,341
-	41,387,470
-	30,572,146
-	12,232,820
25,000	211,502
7,458,413	9,723,218
17,869,191	453,476,875
(7,772,291)	34,641,346
	0.470.070
-	2,476,070 (2,476,070)
2,030,000	27,955,000
-	(440,725)
-	(10,293,017)
2,030,000	17,221,258
(5,742,291)	51,862,604
20,214,500	64,763,075
\$ 14,472,209	\$ 116,625,679

# Statement of Fiduciary Assets and Liabilities Agency Fund Year Ended June 30, 2011

	Agency
	Student
	Activity
	Fund
Assets, cash and investments	\$ 3,994,073
Liabilities, due to activity fund organizations	\$ 3,994,073

See Notes to Basic Financial Statements.

### **Notes to Basic Financial Statements**

# Note 1. Summary of Significant Accounting Policies (Continued)

### Government-wide and Fund Financial Statements (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fiduciary funds are excluded from the government-wide financial statements.

Fund Financial Statements: Separate financial statements are provided for governmental funds and fiduciary (agency) funds, even though the latter are excluded from the government-wide financial statements. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District has the following major governmental funds- General Fund, Transportation Fund and Debt Service Fund. All remaining governmental special revenue and capital projects funds are aggregated and reported as nonmajor governmental funds.

The District reports the following major governmental funds:

# General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund consists of four accounts: the Educational Account, which records direct costs of instruction and administration, including the District's food service operations, the Tort Immunity Account, which records the District's risk financing activities, the Operations and Maintenance Account, which reports all costs of maintaining, improving or repairing school building and property and the Working Cash Account, which accounts for financial resources held by the District to be used for temporary interfund loans to other District funds.

# Transportation Fund

The Transportation Fund, (a special revenue fund) accounts for costs of the transportation of pupils.

#### Debt Service Fund

The Debt Service Fund, formerly the Bond and Interest Fund, (a debt service fund) accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The District also reports the following other fund types/funds:

Special Revenue Funds - The Special Revenue Fund type is used to account for the proceeds of specific revenue sources (other than those accounted for in Debt Service, Capital Projects or Fiduciary Funds) that are legally restricted to expenditures for specified purposes. The District's nonmajor special revenue fund is the Municipal Retirement / Social Security Fund, which accounts for the District's share of retirement benefit and social security costs for employees.

# **Notes to Basic Financial Statements**

# Note 1. Summary of Significant Accounting Policies (Continued)

# Measurement Focus and Basis of Accounting and Financial Statement Presentation (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB), in which case the GASB prevails.

#### Real Estate Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2010 tax levy was passed by the Board of Education on December 6, 2010, and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and September 2011 in Cook County and in June and September 2011 in DuPage County and Kane County, and are collected by the County Collector, who in turn returns to the District its respective share. The District receives the remittances from the County Treasurer within one month after collection.

The District has recorded a receivable for the uncollected portion of the 2010 taxes extended. The District has recorded deferred revenue for 50% of the 2010 tax extension which will be recognized as revenue in fiscal year 2012, the period for which those taxes were levied.

#### Investments

The investments are stated at fair value, based on quoted market prices.

#### Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventories are recorded as expenditures when purchased. Year-end balances are recorded as assets. General Fund inventory consists primarily of school supplies.

# Capital Assets

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The District maintains a capitalization threshold of \$10,000. All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation for assets of governmental activities is computed using the straight-line method over the following useful lives:

Buildings
Transportation equipment
Other equipment

40 years 5 years 3-10 years

# **Notes to Basic Financial Statements**

# Note 1. Summary of Significant Accounting Policies (Continued)

# Debt Premium, Discount and Debt Issuance/Refunding Costs

In the fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond, debt certificate, and purchase contract proceeds are reported as "other financing sources" as are applicable premiums or discounts. Issuance costs, even if withheld from the actual net proceeds received, are reported as expenditures.

In the government-wide financial statements, bond premiums and discounts, as well as other bond issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

# Fund Balances

Effective July 1, 2010, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 54 ("GASB 54"), Fund Balance Reporting and Government Fund Type Definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. In addition, GASB 54 modified certain fund type definitions and provided guidance for classification of stabilization amounts on the face of the balance sheet. Pursuant to this guidance, the District was required to report fund balances previously reported in the working cash fund (a special revenue fund) as part of the general fund. As a result, the District restated its beginning fund balance in the general fund by \$74,825,589 in order to properly reflect the stabilization amounts which were previously reported in the working cash fund.

Within the governmental fund types, the District's fund balances are reported in one of the following classifications:

**Nonspendable** – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact.

**Restricted** – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances.

#### **Notes to Basic Financial Statements**

# Note 1. Summary of Significant Accounting Policies (Continued)

**Restricted net assets** result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

**Unrestricted net assets** consist of net assets that do not meet the criteria of the two preceding categories.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed.

#### **Eliminations**

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, transfers between funds have been eliminated in the statement of activities.

#### Use of Estimates

The preparation of financial statements in conformity with the modified accrual basis of accounting requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the period. Actual results may differ from these estimates.

# Note 2. Budgetary Information

Annual budgets are adopted for all governmental fund types. The annual budgets are adopted on the modified accrual basis of accounting at the fund level. All budgets lapse at fiscal year end. The District maintains a system to measure the uncommitted budget amount available for expenditures at any time during the year. For budgetary purposes, appropriations lapse at June 30, 2011 and outstanding encumbrances are canceled at that date.

On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings and a final budget must be prepared and adopted no later than September 30. The 2010-11 budget was adopted September 27, 2010.

The appropriated budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of such fund, and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

# **Notes to Basic Financial Statements**

# Note 3. Deposits and Investments (Continued)

Investment Type	Fair Value	Investment Ma	turities (in Years)	% of Total Investments	Credit Ratings
Illinois School District Liquid Asset Fund Government Money Market Funds Federal Home Loan Mortgage Corporation Notes	\$ 3,344,634 1,293,865 179,339		\$ - - 179,339	23.47% 9.08% 1.26%	AAAm AAAm AAAm
Illinois Funds	4,817,838 9,430,740 \$ 14,248,578		\$ 179,339	66.19% 100.00%	AAAm

The Illinois School District Liquid Asset Fund is shown as maturing in less than one year because the weighted average maturity of the pool is less than one year.

Custodial Credit Risk - Investments.

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Illinois School District Liquid Asset Fund Plus, Illinois Funds, and the Government Money Market Funds held by the District are not subject to custodial credit risk.

The above deposits and investments (plus \$15,980 held by the District as petty cash) are presented in the basic financial statements as cash and investments as follows:

Cash and investments per statement of net assets	\$ 134,186,429
Cash and invetsments per statement of fiduciary assets and liabilities	3,994,073
Total	\$ 138,180,502

# **Notes to Basic Financial Statements**

# Note 4. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

Activity	Depreciation Expense
Regular programs	\$ 5,052,712
Special education programs	1,613,102
Other instructional programs	1,651,762
Pupils	1,088,739
Instructional staff	539,215
General administration	710,472
School administration	906,827
Business	1,096,493
Transportation	1,002,928
Food services	597,769
Central	351,698
Community services	181,039
Total	\$ 14,792,756

# Note 5. Long-Term Obligations

The following is a summary of activity for the District's long-term debt for the year ended June 30, 2011:

					Due
	Balance			Balance	Within
	July 1, 2010	Additions	Reductions	June 30, 2011	One Year
G.O. Bonds/Debt Certificates Payable:					
General obligation bonds	\$ 323,698,890	\$ 27,955,000	\$ (29,509,453)	\$ 322,144,437	\$ 26,755,432
Accreted interest on long-term debt	89,607,053	13,335,795	(4,090,547)	98,852,301	4,974,569
Debt certificates	11,232,573	-	(6,082,403)	5,150,170	545,003
Unamortized Premium	4,901,989	-	(791,246)	4,110,743	734,689
Unamortized Discount	-	(440,725)	10,017	(430,708)	(40,066)
Deferred loss on refunding	(4,796,229)	(1,091,177)	1,094,874	(4,792,532)	(1,099,651)
Total G.O. Bonds/Debt Certificates Payable	424,644,276	39,758,893	(39,368,758)	425,034,411	31,869,976
Installment notes	90,617	•	(49,737)	40,880	40,880
Purchase contracts	9,346,736	-	(4,065,553)	5,281,183	2,609,166
Compensated absences	436,920	8,603,306	(8,510,081)	530,145	530,145
IMRF pension obligation	-	448,808	-	448,808	-
Other post employment benefits	1,975,188	1,053,412	-	3,028,600	-
Claims and judgments	7,456,768	57,948,231	(51,547,371)	13,857,628	6,423,256
Total	\$ 443,950,505	\$ 107,812,650	\$ (103,541,500)	\$ 448,221,655	\$ 41,473,423

#### **Notes to Basic Financial Statements**

# Note 5. Long-Term Obligations (Continued)

\$25,925,000 2011A Taxable General Obligation Limited School Bonds
due in annual installments of \$195,000 to \$4,860,000 beginning in fiscal
year 2012 through 2022 with interest due semiannually at 1.65% to 6.0%.
\$2,030,000 2011B Taxable General Obligation Limited School Bonds due
in annual installments of \$200,000 to \$230,000 beginning in fiscal year
2012 through 2021 with interest due semiannually at 0.65%.

2,030,000

Total General Obligation Bonds

\$ 322,144,437

# Debt Service Requirements to Maturity - General Obligation Bonds:

Annual debt service requirements to maturity for all bond issues to be paid from property taxes of the Debt Service Fund for each of the next five fiscal years and in five year increments thereafter are as follows:

		Total			
Principal	Principal Interest				
\$ 26,755,432	\$ 12,671,277	\$ 39,426,709			
29,038,010	12,238,325	41,276,335			
28,260,218	14,594,174	42,854,392			
27,860,872	14,608,477	42,469,349			
25,130,682	21,194,056	46,324,738			
144,023,046	118,255,989	262,279,035			
41,076,177	61,206,773	102,282,950			
\$ 322,144,437	\$ 254,769,071	\$ 576,913,508			
	\$ 26,755,432 29,038,010 28,260,218 27,860,872 25,130,682 144,023,046 41,076,177	\$ 26,755,432 \$ 12,671,277 29,038,010 12,238,325 28,260,218 14,594,174 27,860,872 14,608,477 25,130,682 21,194,056 144,023,046 118,255,989 41,076,177 61,206,773			

Interest maturities include \$98,852,301 of accreted interest on capital appreciation bonds.

# Accreted Interest on Long-term Debt - Capital Appreciation Bonds:

The District has four outstanding capital appreciation bond issues. Interest on the capital appreciation bonds are paid only when principal payments are made, not semi-annually like conventional bond issues. The District records the accretion of interest as long-term debt in the statement of net assets as if the interest had been paid semi-annually. Accreted interest on long-term debt was increased by a net total of \$9,245,248 during the fiscal year ended June 30, 2011. At year end, the total interest accreted on the capital appreciation bonds was \$98,852,301.

# **Notes to Basic Financial Statements**

# Note 5. Long-Term Obligations (Continued)

# Debt Service Requirements to Maturity – Debt Certificates, Installment Note and Purchase Contracts:

Annual debt service requirements to maturity for debt certificates, the installment note and purchase contracts to be paid from the Transportation Fund and the Debt Service Fund through transfers from the General Fund and for each of the next five fiscal years and in five year increments thereafter are as follows:

				Ins	stallment					
Due in	Debt Ce	rtific	ates		Note	Purchase	Con	tracts		Total
Fiscal Year	 Principal		Interest	P	rincipal	 Principal		Interest	D	ebt Service
2012	\$ 545,003	\$	334,065	\$	40,880	\$ 2,609,166	\$	224,921	\$	3,754,035
2013	405,154		286,804		-	1,453,088		98,318		2,243,364
2014	407,870		238,763		~	918,475		43,647		1,608,755
2015	410,521		188,030		-	130,304		9,671		738,526
2016	413,189		134,219		-	170,150		4,820		722,378
2017-2021	2,106,506		127,153		-	-		-		2,233,659
2022-2023	861,927		8,413		~	 ~		_		870,340
Total	\$ 5,150,170	\$	1,317,447	\$	40,880	\$ 5,281,183	\$	381,377	\$	12,171,057

# Legal Debt Margin:

As of June 30, 2011, the legal debt limit of the District was \$781,553,032, based upon 13.8% percent of its 2010 equalized assessed valuation of \$5,663,427,767. The debt limit less outstanding debt subject to the debt limit of \$332,616,670 and less amounts held in the Debt Service Fund of \$19,252,458, results in a legal debt margin of \$468,188,820 as of June 30, 2011.

### Compensated Absences:

The District offers sick, personal and in some cases vacation days to its employees. Depending on the union status of the District's employees the number of sick, personal and vacation days provided each year may differ.

The District provides up to 20 vacation days per year, most of which must be used by August 31st of the following year. Some vacation days may be used up until October 31st of the following year depending on the employee union. The District provides up to 3 personal days per year to its employees. Personal balances left over at the end of the year are carried forward into the sick day balance for the next year. The District also offers up to 12 sick days per year. Accumulated personal and sick days are not paid out upon termination. If an employee is vested in the Teachers' Retirement System (TRS) or the Illinois Municipal Retirement Fund (IMRF), the employee is allowed extra service credit based on unused sick days. Since accrued personal and sick days are not paid out upon termination, the District does not accrue a payable for these days at year end. Based on accumulated vacation days as of year-end, the District's maximum liability for accumulated vacation days to be paid upon its employees' termination was calculated to be \$530,145 at June 30, 2011. The amounts will be paid from the General Fund within the next year.

# **Notes to Basic Financial Statements**

#### Note 6. Leases

The District paid \$152,851 on operating leases during the fiscal year ended June 30, 2011. At year-end, the District was obligated under 3 operating leases. The leases expire in 2012, with monthly payments ranging between \$1,684 and \$5,589. The aggregate minimum annual lease payments required under these leases are as follows:

Due in		
Fiscal Year	Р	rincipal
2012	\$	56,848

# Note 7. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is self-insured for the above risks. For property related risks, the District maintains excess insurance coverage to cover claims in excess of \$100,000 per occurrence to a maximum of \$250,000,000. The amount of coverage has not decreased nor have the amount of settlements exceeded coverage in any of the past three fiscal years. For workers compensation risks, the District maintains excess insurance coverage to cover claims in excess of \$400,000 per occurrence to a maximum of \$1,000,000. The amount of coverage has not decreased nor have the amount of settlements exceeded coverage in any of the past three fiscal years.

The District is also self-insured for medical claims to cover its employees and their qualifying dependents. The District funds a self-insurance account and has engaged an outside agency to administer its medical claims. The District does not assume unlimited liability for medical claims. As of June 30, 2011, the District had purchased (stop-loss) insurance to cover claims in excess of \$500,000 per person per year and \$2,000,000 lifetime. Estimated claims incurred but not yet submitted by insurers were estimated based on historical trends as provided by the District's third party administrator. Estimated insurance claims liabilities at June 30, 2011, total \$13,857,628, of which claims payable were \$3,151,449 and incurred but not reported (IBNR) claims amounted to \$10,706,179. Settled claims have not exceeded coverage in any of the past three fiscal years. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and societal factors. Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Fiscal Year Ended June 30,				
	Total 2011				
Claims liability - beginning Incurred claims Claim payments	\$ 7,456,768 57,948,231 51,547,371	\$ 5,983,230 49,236,160 47,762,622			
Claims liability - ending	\$ 13,857,628	\$ 7,456,768			

#### **Notes to Basic Financial Statements**

# Note 8. Employee Retirement Systems and Plans (Continued)

# Teachers' Retirement System of the State of Illinois (Continued)

For the year ended June 30, 2011, the employer pension contribution was 23.10 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2010 and 2009, the employer contribution was 23.38 percent and 17.08 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2011, salaries totaling \$5,313,381 were paid from federal and special trust funds that required employer contributions of \$1,227,391. For the years ended June 30, 2010 and June 30, 2009, required District contributions were \$759,870 and \$547,498, respectively.

# Early Retirement Option (ERO)

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

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

For the year ended June 30, 2011, the District paid \$1,030,561 to TRS for employer contributions under the ERO program. For the years ended June 30, 2010 and June 30, 2009, the District paid \$1,590,994 and \$2,538,605 in employer ERO contributions, respectively.

# Salary Increases Over 6 Percent and Excess Sick Leave

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

For the year ended June 30, 2011, the District paid \$76,442 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2010 and June 30, 2009, the District paid \$133,225 and \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, respectively.

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

For the year ended June 30, 2011, the District paid \$6,885 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2010 and June 30, 2009, the District paid \$11,866 and \$0 in employer contributions granted for sick leave days, respectively.

#### **Notes to Basic Financial Statements**

# Note 8. Employee Retirement Systems and Plans (Continued)

### THIS Fund (Continued)

# Employer Contributions to THIS Fund

The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.66 percent during the years ended June 30, 2011, and 0.63 percent during the years ended June 30, 2010 and June 30, 2009. For the year ended June 30, 2011, the District paid \$1,172,886 to the THIS Fund. For the years ended June 30, 2010 and June 30, 2009, the District paid \$1,238,893 and \$1,236,710 to the THIS Fund, respectively, which was 100 percent of the required contribution.

#### Further Information on THIS Fund

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

# Illinois Municipal Retirement

### Plan Description

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

### Funding Policy

As set by statute, the District's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The contribution rates for calendar years 2011 and 2010 used by the District were 11.26 and 10.24 percent, respectively of annual covered payroll. The annual required contribution rates for calendar years 2011 and 2010 were 11.31 and 11.05 percent, respectively. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### **Notes to Basic Financial Statements**

# Note 8. Employee Retirement Systems and Plans (Continued)

# Illinois Municipal Retirement (Continued)

# Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 69.45 percent funded. The actuarial accrued liability for benefits was \$127,285,195 and the actuarial value of assets was \$88,397,750, resulting in an underfunded actuarial accrued liability (UAAL) of \$38,887,445. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$53,082,669 and the ratio of the UAAL to the covered payroll was 73 percent.

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

### Note 9. Other Postemployment Benefits

The District had an actuarial valuation performed to determine its liability for other postemployment benefits (OPEB) as of July 1, 2009. According to GASB 45, an actuarial valuation should be performed at a minimum frequency of every two years for a plan the size of the District's.

# Plan Description

The District administers a single-employer defined benefit healthcare plan, the "Retiree Healthcare Plan" or "the Plan". The Plan provides healthcare insurance for eligible retirees and their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the District and the unions representing District employees and are renegotiated each bargaining period. Certain retirees are eligible until the first month of Medicare eligibility and others are eligible for their lifetime. The Plan does not issue a stand-alone financial report.

### Funding Policy

Contribution requirements are also negotiated between the District and union representatives. All plan funding is done on a pay-as-you-go basis. Funding varies from 0 percent to 100 percent, depending on the retiree's status at the time of retirement. Currently, the current and retired employees pay a specified blended premium rate for healthcare insurance and the District pays the difference. For fiscal year 2011, the District contributed \$2,023,936 to the Plan. Plan members receiving benefits contributed \$262,468, or approximately 11.5 percent of the total premiums.

#### **Notes to Basic Financial Statements**

# Note 9. Other Postemployment Benefits (Continued)

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to basic financial statements, presents only one valuation, however, in subsequent years, multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits will be provided.

#### Methods and Assumptions

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

Significant methods and assumptions were as follows:

Actuarial valuation date:

July 1, 2009

Actuarial cost method:

Unit Credit Cost Method

Amortization method:

Closed, Level Dollar Method

Remaining amortization period: 30 years

Actuarial assumptions:

Discount Rate

5.0%

Healthcare Trend Rate

Beginning at 8.0%, trending to 5.0%

#### Note 10. Other Financial Disclosures

# Expenditures Exceeding Operating Budgets

Expenditures exceeded budgeted expenditures in the following funds during fiscal year 2011:

		Final		Actual		Amount	
Fund		Budget		Expenditures		Over Budget	
Debt Service Fund	\$	39,759,746	\$	40,379,099	\$	619,353	
Municipal Retirement/Social Security Fund		9,392,890		9,861,862		468,972	
Capital Projects Fund		1,014,850		1,099,720		84,870	
Fire Prevention and Safety Fund		5,861,058		6,907,609		1.046,551	

# Interfund Transfers

The General Fund made routine transfers of \$2,476,070 to the Debt Service Fund to provide resources to pay principal and interest on debt certificates, installment notes and purchase contracts.

#### **Notes to Basic Financial Statements**

# Note 13. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements:

Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements, will be effective for the District beginning with its year ending June 30, 2013. The objective of this Statement is to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. This Statement establishes recognition, measurement, and disclosure requirements for SCAs for both transferors and governmental operators.

Statement No. 61, The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34, will be effective for the District beginning with its year ending June 30, 2013. The objective of this Statement is to improve financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, The Financial Reporting Entity, and the related financial reporting requirements of Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements.

Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, will be effective for the District beginning with its year ending June 30, 2013. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

- 1. Financial Accounting Standards Board (FASB) Statements and Interpretations
- 2. Accounting Principles Board Opinions
- 3. Accounting Research Bulletins of the American Institute of Certified Public Accountants (AICPA) Committee on Accounting Procedure

Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, will be effective for the District beginning with its year ending June 30, 2013. The objective of this statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. It alleviates uncertainty about reporting those financial statement elements by providing guidance where none previously existed.

Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions – An Amendment to GASB Statement No. 53, will be effective for the District beginning with its year ending June 30, 2012. The objective of this statement is to enhance comparability and improve financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced.

Management has not currently determined what impact, if any, these Statements may have on its financial statements.

# REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress - Illinois Municipal Retirement Fund

Schedule of Funding Progress - Retiree Healthcare Plan

Budgetary Comparison Information: General Fund and Major Special Revenue Funds

Schedule of Funding Progress Retiree Healthcare Plan June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/10			- No valuation	performed * -		
07/01/09	\$ -	\$ 28,990,310	\$ 28,990,310	- %	\$ 241,088,582	12.02 %
07/01/08			- No valuation	performed * -		
07/01/07	-	25,908,783	25,908,783	-	230,215,824	11.25

The District adopted the provisions of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, in fiscal year 2008.

This schedule provides information for as many years as is available.

<sup>\*</sup>According to GASB 45, an actuarial valuation should be performed at a minimum frequency of every two years for a plan the size of the District. The District has elected to have biennial valuations performed.

#### **GENERAL FUND**

To account for resources traditionally associated with government operations which are not required to be accounted for in another fund. The District's general fund consists of four accounts: the *Educational Account*, which records direct costs of instruction and administration; the *Tort Immunity Account*, which is used for the purpose of recording risk financing activities of the District; the *Operations and Maintenance Account*, which reports all costs of maintaining, improving or repairing school buildings and property; and the *Working Cash Account*, which accounts for financial resources held by the District to be used for temporary interfund loans to the Educational Account, the Operations and Maintenance Account, and the Transportation Fund.

# MAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government and which cannot be diverted to other uses. The major special revenue fund maintained by the District is as follows:

Transportation Fund - To account for the revenue and expenditures related to student transportation, both to and from school. Revenue is derived primarily from local property taxes and state reimbursement grants.

School District U-46

# Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual Transportation Fund Year Ended June 30, 2011

Year Ended June 30, 2011		Original and Final				
		Budget		Variance		
Devenues						
Revenues:	\$	6,378,949	\$	6,477,681	\$	98,732
Property taxes Charges for services	Ψ	260,000	Ψ	968,503	Ψ	708,503
Earnings on investments		1,000		415		(585)
State grants-in-aid		9,399,486		13,467,964		4,068,478
Total revenues		16,039,435		20,914,563		4,875,128
et						
Expenditures:						
Current:						
Support services:						
Transportation		23,816,932		22,000,113		1,816,819
Debt service						-
Principal		2,473,221		2,375,220		98,001
Interest and fees		238,540		237,149		1,391
Total expenditures		26,528,693		24,612,482		1,916,211
Excess (deficiency) of revenues						
over (under) expenditures		(10,489,258)		(3,697,919)		6,791,339
, , , , , , , , , , , , , , , , , , , ,		(		(0.007.010)	•	0.701.000
Net change in fund balance (deficit)	<u>\$</u>	(10,489,258)	=	(3,697,919)	<u>\$</u>	6,791,339
Fund balance (deficit):						
Beginning of year				(15,062,483)		
					_	
End of year			\$	(18,760,402)	=	

See Note to Required Supplementary Information.



School District U-46

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit)
General Fund, by Account
Year Ended June 30, 2011

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Working Cash Account	Total
Revenues:					
Property taxes	\$ 196,870,658	\$ 4,215,729	\$ 21,438,426	\$ -	\$ 222,524,813
Replacement taxes and other					
payments in lieu of taxes	1,419,652	-	2,264,962	•	3,684,614
Charges for services	9,912,089		•		9,912,089
Earnings on investments	12,975	345	1,391	94,741	109,452
Rentals and other local sources	407,838	-	1,554,518	-	1,962,356
State grants-in-aid	94,052,817	-	2,240,000	-	96,292,817
Federal grants-in-aid	42,256,544	-	•	-	42,256,544
State on-behalf of payments	41,387,470		•	-	41,387,470
Total revenues	386,320,043	4,216,074	27,499,297	94,741	418,130,155
Expenditures: Current:					
Instruction:					
Regular programs	118,221,426	-	-	-	118,221,426
Special programs	36,600,932	-	•	-	36,600,932
Other instructional programs	38,496,613	-	-	•	38,496,613
Support services:					
Pupils	24,723,164	-	•	-	24,723,164
Instructional staff	12,464,371	-	•	•	12,464,371
General administration	5,630,226	10,851,879	*	-	16,482,105
School administration	20,384,256	•	-	-	20,384,256
Business	2,781,248	3,159	21,156,615	•	23,941,022
Facilities acquisition and construction	-	-	80,090	-	80,090
Transportation	771,963	-	900	•	772,863
Food service	14,126,603	-	-	-	14,126,603
Central	7,650,461	-	-	•	7,650,461
Other support services	1,958,527	-	-	•	1,958,527
Community services	3,930,054	•	-	-	3,930,054
Payments to other governments	7,131,341	-	•	-	7,131,341
Intergovernmental:					
State on-behalf of payments	41,387,470	•	•	-	41,387,470
Capital outlay	1,786,743	-	478,062	-	2,264,805
Total expenditures	338,045,398	10,855,038	21,715,667	+	370,616,103
Excess (deficiency) of revenues over (under) expenditures	48,274,645	(6,638,964)	5,783,630	94,741	47,514,052
Other financing sources (uses): Transfer in	-	-	•	-	-
Transfer out	(1,544,178)	-	(931,892)	-	(2,476,070)
Proceeds from debt issuance	•	-	-	15,004,758	15,004,758
Total other financing sources (uses)	(1,544,178)	-	(931,892)	15,004,758	12,528,688
Net change in fund balance (deficit)	46,730,467	(6,638,964)	4,851,738	15,099,499	60,042,740
Fund balance (deficit): Beginning of year, as restated	(17,346,677)	(5,791,818)	(10,068,420)	74,825,589	41,618,674
End of year	\$ 29,383,790	\$ (12,430,782)	\$ (5,216,682)	\$ 89,925,088	\$ 101,661,414

# Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual General Fund - Tort Immunity Account

Year Ended June 30, 2011

Teal Elited Julie 30, 2011	Original and Final Budget			Actual		Variance
Revenues:						
Property taxes	\$	4,148,555	\$	4,215,729	\$	67,174
Earnings on investments		1,637		345		(1,292)
Total revenues		4,150,192		4,216,074		65,882
Expenditures: Current:						
Support services:  General administration		10,183,049		10,851,879		(668,830)
Business		-		3,159		(3,159)
Total expenditures		10,183,049		10,855,038		(671,989)
Excess (deficiency) of revenues over (under) expenditures		(6,032,857)		(6,638,964)		(606,107)
Other financing (uses): Transfer out		(994,781)		-		994,781
Net change in fund balance (deficit)	\$	(7,027,638)		(6,638,964)	\$	388,674
Fund balance (deficit): Beginning of year				(5,791,818)	_	
End of year			\$	(12,430,782)	-	

Schedule of Tort Expenditures by Object	
Workers' compensation or workers' occupation disease acts payments	\$ 3,967,731
Unemployment insurance payments	2,402,223
Insurance payments (regular or self-insurance)	526,698
Educational, inspectional, supervisory services related to loss prevention or reduction	1,185,630
Legal service	2,772,756

Total tort expenditures \$\frac{\$ 10,855,038}{}\$

The District levies property taxes for tort immunity/liability purposes. As required by Public Act 91-0268 passed by the Illinois General Assembly, the District is including the above list of tort immunity purposes expenditures in its comprehensive annual financial report.

# Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual General Fund - Working Cash Account Year Ended June 30, 2011

,		Original and Final Budget	Variance			
Revenues:	\$	50,000	\$	94,741	 \$	44,741
Earnings on investments	<u> </u>	30,000	φ	34,741	Ψ	77,771
Other financing sources (uses): Transfer out Proceeds from debt issuance		(50,000) 15,004,758		15,004,758		50,000 -
Total other financing sources (uses)		14,954,758		15,004,758		50,000
Net change in fund balance (deficit)	\$	15,004,758	=	15,099,499	\$	94,741
Fund balance (deficit): Beginning of year				74,825,589		
End of year			<u>\$</u>	89,925,088	=	

# **DEBT SERVICE FUND**

Debt service funds are used to account for monies accumulated to retire general long-term debt. The debt service fund maintained by the District is as follows:

Debt Service Fund - To account for the periodic payment of principal and interest on the general obligation bond issues and other long-term debt of the District. Sources of funds consist primarily of local property tax revenues and transfers from other funds of the District.

### NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUND

Municipal Retirement Fund - To account for the District's portion of the pension contributions to the Illinois Municipal Retirement Fund for classified employees and social security contributions for applicable certified and classified employees. Revenue to finance the contributions is derived primarily from local property taxes.

#### CAPITAL PROJECTS FUNDS

Capital projects funds account for the resources used by the District for the acquisition and/or construction of capital facilities. The capital projects fund maintained by the District is as follows:

Capital Projects Fund - To account for school construction projects financed through serial bond issues and government grants.

Fire Prevention and Safety Fund - To account for resources to be used for the purpose of altering, reconstructing and repairing the existing school buildings of the District.

School District U-46

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2011

	Special				
	Revenue				
	Fund	Capital Pro	jects Funds		
	Municipal		Fire	Total	Total
	Retirement/	Capital	Capital Prevention		Nonmajor
	Social Security	Projects	and Safety	Projects	Governmental
	Fund	Fund	Fund	Funds	Funds
Revenues:					
Property taxes	\$ 9,070,836	\$ -	\$ 5,253	\$ 5,253	\$ 9,076,089
Replacement taxes	275,223	-	-	-	275,223
Earnings on investments	728	2,325	17,757	20,082	20,810
3	720	724,778		724,778	724,778
Impact fees and other local sources	0.246.797	727,103	23,010	750,113	10,096,900
Total revenues	9,346,787	727,103	23,010	700,110	70,000,000
Expenditures:					
Current:					
Instruction:					
Regular programs	1,197,293	-	-	-	1,197,293
Special programs	1,524,052	-	-	-	1,524,052
Other instructional programs	542,097	-	-	•	542,097
Support services:					1 009 725
Pupils	1,008,725	-	-	-	1,008,725 279,755
Instructional staff	279,755	-		-	309,599
General administration	309,599	•	-	_	1,048,210
School administration	1,048,210	-	_	-	1,974,128
Business	1,974,128	_			,,0,,,,
Facilities acquisition and construction	_	142,950	380,966	523,916	523,916
Transportation	930,815	-	-	-	930,815
Food service	1,406	-	-	-	1,406
Central	661,774	-	-	-	661,774
Other support services	35,285	-	-	-	35,285
Community services	348,723	•	•	-	348,723
Debt issuance cost	-	25,000	-	25,000	25,000
Capital outlay		931,770	6,526,643	7,458,413	7,458,413
Total expenditures	9,861,862	1,099,720	6,907,609	8,007,329	17,869,191
Deficiency of revenues				(= a = = a + = :	(7.770.001)
over (under) expenditures	(515,075)	(372,617)	(6,884,599)	(7,257,216)	(7,772,291)
Other financing sources		0 000 000	_	2,030,000	2,030,000
Proceeds from debt issuance		2,030,000	-	2,000,000	2,000,000
Change in fund balances	(515,075)	1,657,383	(6,884,599)	(5,227,216)	(5,742,291)
Fund balances:				17015011	00 011 500
Beginning of year	2,369,256	4,977,191	12,868,053	17,845,244	20,214,500
End of year	\$ 1,854,181	\$ 6,634,574	\$ 5,983,454	\$ 12,618,028	\$ 14,472,209

School District U-46

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Capital Projects Fund Year Ended June 30, 2011

	Original and Final Budget		Actual	Variance	
Revenues: Earnings on investments Impact fees and other local sources Total revenues	\$ 250,00 250,00		2,325 724,778 727,103	\$	2,325 474,778 477,103
Expenditures: Current: Support services: Facillities acquisition and construction Debt issuance cost Capital outlay Total expenditures	101,60 913,25 1,014,85	- 50	142,950 25,000 931,770 1,099,720		(41,350) (25,000) (18,520) (84,870)
Deficiency of revenues over expenditures	(764,85	50)	(372,617)		392,233
Other financing sources: Proceeds from debt issuance	2,030,00	00	2,030,000		_
Net change in fund balance	\$ 1,265,15	50	1,657,383	\$	392,233
Fund balance: Beginning of year			4,977,191	_	
End of year			6,634,574	=	

#### FIDUCIARY FUNDS

#### **AGENCY FUNDS**

Agency funds consist of resources held by the District as trustee to be expended or invested in accordance with its agency capacity. The District's many student activity accounts are classified as Agency Funds. These funds are custodial in nature and do not involve measurement of results of operations. Assets are equal to the amounts due the student groups.

School District U-46

Combining Statement of Changes in Assets and Liabilities Agency Funds - Student Activity Funds (Continued)
Year Ended June 30, 2011

	Asse Liabil Balan July 1,	ities ce at	Ad	ditions	С	eletions	L Ba	Assets/ iabilities alance at e 30, 2011
Elementary Schools (Continued)								
Horizon	\$ 42	2,294	\$	79,863	\$	92,390	\$	29,767
Huff		3,531	•	17,530	•	16,073	•	9,988
Laurel Hill		,332		37,828		39,321		18,839
Liberty		2,846		74,780		96,441		61,185
Lincoln	27	7,055		52,221		63,231		16,045
Lords Park	27	7,832		51,355		59,746		19,441
Lowrie	3	3,092		29,396		29,801		2,687
McKinley	17	7,595		42,835		42,500		17,930
Nature Ridge	50	,509		90,393		91,265		49,637
Oakhill	19	9,315		32,290		41,833		9,772
Ontarioville	27	7,871		49,522		54,628		22,765
Otter Creek	57	7,000		62,012		85,480		33,532
Parkwood	ę	9,548		12,942		16,194		6,296
Prairieview	35	5,216		64,081		82,084		17,213
Ridge Circle	14	1,617		45,295		48,893		11,019
Sheridan	4	1,602		30,317		26,002		8,917
Spring Trail	34	1,856		46,204		57,459		23,601
Sunnydale	18	3,670		43,162		48,065		13,767
Sycamore Trails	66	6,544		105,873		125,392		47,025
Timber Trails	30	),112		45,908		51,974		24,046
Washington	25	5,892		33,619		35,521		23,990
Wayne	69	9,439		67,588		100,374		36,653
Willard		),451		22,439		38,687		14,203
Total Elementary Schools	1,235	5,355	2,	000,600	2	2,339,647		896,308
Other								
Adult Education	2	2,267		755		903		2,119
Safe Program		3,121		198,533		197,863		113,791
SWEP		,792		42,063		40,505		14,350
Central School Programs		6,679		3,125		4,499		5,305
DORS		,298		40,000		35,497		8,801
Total Other	***************************************	,157		284,476		279,267		144,366
Total All Agency Funds	\$ 4,071	800,	\$ 10,	057,091	\$ 10	),134,026	\$ 3	,994,073

Note: The assets equal the liabilities at each school. The assets represent the cash position of each school and liabilities represent amounts due to student organizations.

# **SCHOOL DISTRICT U-46**

REPORTS REQUIRED BY
OMB CIRCULAR A-133 AND
GOVERNMENT AUDITING STANDARDS

YEAR ENDED JUNE 30, 2011

# Contents

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	1 - 2
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3 - 4
Schedule of Expenditures of Federal Awards	5 - 8
Note to Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	10 - 14
Summary Schedule of Prior Audit Findings	15 - 16
Corrective Action Plan	17 - 18



# Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Members of the Board of Education School District U-46 Elgin, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46 (District) as of and for the year ended June 30, 2011, which collectively comprise the District's financial statements and have issued our report thereon dated December 14, 2011. Our report was modified to include an emphasis of a matter paragraph regarding the adoption of the reporting and disclosure requirements of Governmental Accounting Standards Board Statement No. 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as defined in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 11-01 to be a material weakness.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as findings 11-02 and 11-03 to be significant deficiencies.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated December 14, 2011.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the District's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Education, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties

Chicago, Illinois

December 14, 2011

McGladry of Pullen, LCP



Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Members of the Board of Education School District U-46 Elgin, Illinois

#### Compliance

We have audited the compliance of School District U-46 (District) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2011. The District's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, School District U-46 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

#### Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2011, and have issued our report thereon dated December 14, 2011. Our report included an emphasis of a matter paragraph relative to the adoption of Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information for the year ended June 30, 2011 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. We also have previously audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the District's basic financial statements for the year ended June 30, 2010. which are not presented with the accompanying financial statements. In our report dated January 19, 2011, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. In our opinion, the accompanying schedule of expenditures of federal awards for the year ended June 30, 2010 is fairly stated, in all material respects, in relation to the basic financial statements for the year ended June 30, 2010, taken as a whole.

This report is intended solely for the information and use of management, the Board of Education, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Chicago, Illinois December 14, 2011

McGladry of Pullen, LCP

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR Ended JUNE 30, 2011

(attachment of ISBE 62-18)

County

District/Joint Agreement Name
School District U46

District/Joint Agreement No.
U46

Federal Agency/		ISBE	Reveni		Expendi		_		
Pass-through Grantor/	CFDA	Project	7/1/09-	7/1/10-	7/1/09-	7/1/10-	Obligations/	Final	0
Program Name	Number	Number	6/30/10	6/30/11	6/30/10	6/30/11	Encumbrances	Status (H)	Budget (I)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	<u> </u>	
Twenty-First Century Community Learning Centers:									
Title IV - 21st Century Community Learning Centers	84.287C		\$ - \$		\$ - 5		\$ 9,399		\$ 213,6 359,3
		11-4421-10	*	348,810		281,786	•	281,786	256,3
		10-4421-07	256,300	(12,095)	217,849	26,356 48,940	-	244,205 350,565	359,3
		10-4421-10	359,300	(8,735)	301,625	46,940		330,303	333,3
Special Education Cluster (IDEA)									
Special Education - Preschool Grants:									***
Pre-School Flow Through	84.173A	11-4600-00	-	167,158	*	149,421	17,737	167,158	167,1
		10-4600-00	211,677		211,677		-	211,677	211,0
Special Education - Preschool Grants:	04.2024	11 4055 00		223,210		223,210	_	223,210	249,:
ARRA-Pre-School Flow Through	84.392A	11-4856-00 10-4856-00	112,136	(13,980)	98,136	223,210		98,136	112,
		10-4830-00	112,130	(13,360)	50,130				
Special Education - Grants to States:	84.027A	11-4620-00		7,629,945		6,443,043	_	6,443,043	9,361,
IDEA Flow Through	84.UZ/A	10-4620-00	6,487,926	(77,970)	6,239,600	170,356	+	6,409,956	7,632,
		10-4020-00	0,487,520	(11,510)	0,233,000	170,550		and the same of th	·
Special Education - Grants to States:	84.391A	11-4857-00		4,498,899		4,498,899		4,498,899	5,704
ARRA - IDEA Flow Through	84.391A	10-4857-00	4,245,744	(450,803)	3,724,549	70,392	-	3,794,941	4,265
Special Education - Grants to States:				455 520	_	156,620		156,620	N/A
IDEA Room & Board	84.027A	2011-4625-00 2010-4625-00	137,167	156,620	137,167	130,020		137,167	N/A
Total Special Education Cluster (IDEA)		2010-4025-00	11,194,650	12,133,079	10,411,129	11,711,941	17,737	22,140,807	27,704,
State Fiscal Stabilization Fund Cluster							-		
State Fiscal Stabilization Fund - Education State Grants, Recovery Act:									
ARRA - General State Aid - Education State Fiscal Stabilization Funds	84.394A	10-4850-00	9,147,163		9,147,163	~		9,147,163	N/A
State Fiscal Stabilization Fund - Education State Grants, Recovery Act: ARRA General State Aid - Government State Fiscal Stabilization Funds	84.397A	10-4870-00	2,651,467		2,651,467		-	2,651,467	N/A
ARRA General State Aid - Government State Fiscal Stabilization Funds	84.337A	10-4870-00	2,031,407		2,031,407		············		
State Fiscal Stabilization Fund - Education State Grants, Recovery Act:					2 244 760	15,894		3,260,662	3,260
ARRA - Early Childhood	84.397A	10-4875-00 10-4875-01	3,260,662 153,704	•	3,244,768 144,434	9,270		153,704	153
		10-4875-70	220,320		214,453	5,867		220,320	220
		10-4875-71	128,520	_	128,520	-,		128,520	128
Total State Fiscal Stabilization Fund Cluster			15,561,836	-	15,530,805	31,031	-	15,561,836	3,763
See alich Lee and a Americkien Constant									· · · · · · · · · · · · · · · · · · ·
English Language Acquisition Grants: Title III: Language Instruction Program - Limited English	84.365A	11-4909-00		1,570,150	_	1,205,002	23,627	1,228,629	1,832
THE III . Canguage Histroction Program - Entitled English	04.3U3A	10-4909-00	2,150,521	(467,709)	1,502,076	180,736	-	1,682,812	2,150
Improving Torobor Quality State Cronts									
Improving Teacher Quality State Grants: Title II : Teacher Quality	84.367A	11-4932-00	_	1,648,405	-	909,083	200,000	1,109,083	1,689
	- 11.00.F1	10-4932-00	1,114,750	(454,721)	577,067	82,962	_	660,029	1,397

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR Ended JUNE 30, 2011 (attachment of ISBE 62-18)

County

District/Joint Agreement Name
School District U46

District/Joint Agreement No.
U46

Federal Agency/		ISBE	Reven	ues	Expendi				
Pass-through Grantor/	CFDA	Project	7/1/09-	7/1/10-	7/1/09-	7/1/10-	Obligations/	Final	D. 4
Program Name	Number	Number	6/30/10	6/30/11	6/30/10	6/30/11	Encumbrances	Status	Budget
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Corporation for National and Community Service									
Passed through Illinois State Board of Education:						0.700	\$ 6,325	\$ 15,625	\$ 15,625
Learn and Serve America	94.004		\$ ~	\$ 15,625		9,300	\$ 6,323	15,625	15,625
		10-4910-00	15,625		7,788	7,837		15,023	13,023
U.S. Department of Justice:									
Passed through Village of Streamwood:						14,628		14,628	473,700
Secure our Schools	16.710	2008CKWX0652		123,763	44.630	14,628		14,628	473,700
		2008CKWX0652	115,002	(100,374)	14,628			14,020	1,3,,00
U.S. Department of Health and Human Services:									
Passed through Northwestern Illinois Association:								574,043	N/A
Medical Assistance Program	93.778	11-4991-00	*	959,850	*.	574,043			N/A
		10-4991-00	547,209	554,714	1,101,923			1,101,923	N/A
Total Federal Awards			\$ 50,591,988	\$ 42.180.506	\$ 47.037.187	\$ 41,098,458	S 489,631	s 88,625,276	N/A

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

# Schedule of Findings and Questioned Costs Year Ended June 30, 2011

I.	SUMMARY OF AUDITO	R'S RESULTS		
	Financial Statements			
	Type of auditor's report is	ssued: Unqualified		
	Internal control over finar	ncial reporting:		
	Material weakness(es Significant deficiency(		X_ Yes X_ Yes	No None Reported
	Noncompliance material statements noted?	to financial	Yes	X No
	Federal Awards			
	Internal control over majo	or programs:		
	Material weakness(es Significant deficiency(		Yes Yes	XNo XNone Reported
	Type of auditor's report is	ssued on compliance for major	programs: Unquali	fied
	Any audit findings disc required to be reporte with Section 510(a) of	d in accordance	Yes	X No
	Identification of major pro	ograms:		
	CFDA Number	Name of Federal Program	!	
	84.010A/84.389A 84.173A/84.392A 84.027A/84.391A	Title I, Part A Cluster Special Education Cluster		
	84.365 <b>A</b>	Title III: Language Instructi Limited English	ion Program –	
	10.553/10.555 84.410	Child Nutrition Cluster ARRA - Education Techno	logy Grant	
	Dollar threshold used to o	_	\$1,232,954	
	Auditee qualified as low-		Yes	XNo

# Schedule of Findings and Questioned Costs Year Ended June 30, 2011

#### II. FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### Finding 11-02: Cash Receipts

#### Criteria:

A good system of internal control requires that cash receipts be deposited in a timely manner.

#### Condition:

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.

#### Context:

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.

#### Effect:

Not depositing and recording cash receipts within a reasonable time after receipt could lead to misappropriation of the District's assets. Cash receipts processed by the Plant Operations department for the year ended June 30, 2011 totaled approximately \$985,000.

#### Cause:

According to District management, the Plant Operations department may receive a check and hold it for deposit until the actual rental date expires. This would cause a time lag. Depending on the volume of checks received in the Plant Operations department, a deposit is processed once or twice a month.

#### Recommendation:

We recommend the District put a process in place to ensure all checks received by the Plant Operations department are processed by the Financial Services department within a reasonable period of time.

#### Views of responsible officials and planned corrective actions:

The Financial Services department has provided a deposit scanner to the Plant Operations department, so the deposit can be made without going to the bank. The Director of Plant Operations has established a procedure to deposit all checks received each week on Friday. After scanning, the checks are sent to the Finance department to be recorded in the general ledger.

# Schedule of Findings and Questioned Costs Year Ended June 30, 2011

# III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs for federal awards.

### Summary Schedule of Prior Audit Findings (Continued) Year Ended June 30, 2011

#### Finding 10-04: Cash Receipts

Condition and Context: The District did 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.

Current status: During the fiscal year 2011 audit, we noted that there is a significant 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 repeated as Finding 11-02 in the current year.

#### Finding 10-05: Sales Report Reconciliation

Condition and Context: A reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. A reconciliation between the number of lunches served, (free/reduced and full price) and a la carte items, such as candy bars, sold and the total revenues posted by school was not performed. Additionally, sales of a la carte items were not tracked by type of item and therefore a reconciliation of the sales and inventory on hand by a la carte item was not performed. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food and Nutrition bank account.

Current status: During the fiscal year 2011 audit, we noted that reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. This finding is repeated as Finding 11-03 in the current year. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food and Nutrition bank account.

#### Corrective Action Plan (Continued) Year Ended June 30, 2011

#### Finding 11-03: Sales Report Reconciliation

#### Condition:

The District does not perform reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger. A reconciliation between the number of lunches served, (free/reduced and full price) and a la carte items, such as candy bars, sold and the total revenues posted by school was not performed. Additionally, sales of a la carte items were not tracked by type of item and therefore a reconciliation of the sales and inventory on hand by a la carte item was not performed. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food and Nutrition bank account.

#### Plan:

The new food service software was fully implemented in March 2011; as such, this software did not run through the entire fiscal year 2011. The Food Service Auditor Supervisor has established new cash handling procedures, which include daily balancing of each register and verification with the Manager, so deposits are verified before going to the bank.

#### **Anticipated Date of Completion:**

June 30, 2012

#### Name of Contact Person:

Dale Burnidge

#### Management Response:

Management concurs with the finding.