

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

School District
 Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

14-016-0700-02

County Name:

Cook County

Name of School District/Joint Agreement:

Morton Grove Public School District #70

Address:

6200 Lake Street

City:

Morton Grove

Email Address:

gzabilka@parkview.k12.il.us

Zip Code:

60053

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer

Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Dr. Gary Zabilka

Email Address:

gzabilka@parkview.k12.il.us

Telephone:

847-965-6200

Signature & Date:

Fax Number:

847-965-6234

Signature & Date:

Accounting Basis:

CASH
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

A-133 Single Audit Status:

YES NO Are Federal expenditures greater than \$500,000?
 YES NO Is all A-133 Single Audit information completed and attached?
 YES NO Were any findings issued?

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Clifton Gunderson LLP

Name of Audit Manager:

James R. Thomas

Address:

1301 W. 22nd St., Suite 1100

City:

Oak Brook

State:

IL

Zip Code:

60523

Phone Number:

630-573-8600

IL License Number:

066-003320

Expiration Date:

9/30/12

Email Address:

jim.thomas@cliftoncpa.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Fax Number:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-50 (08/08/11)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

Qualifications of Auditing Firm

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

* A school district/joint agreement who engages with 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.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						

Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)

Total

0
0

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

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2010</u>				Equalized Assessed Valuation (EAV):				372,460,701				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.022870	+	0.002068	+	0.000827	=	0.025770	0.000248				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	11,929,801		9,834,147		2,095,654		13,936,153						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+		0		+		0		+		0
23	Other		Total										
24	0		=		0								
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				25,699,788							
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		5,020,000								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following web site for reference to the Financial Profile)
www.isbe.net/stms/p/profile.htm

District Name: Morton Grove Public School District #70
District Code: 14-016-0700-02
County Name: Cook County

1. **Fund Balance to Revenue Ratio:**
 Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)
 (Excluding C56, D56, C60, D60 C64 and D64)
2. **Expenditures to Revenue Ratio:**
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)
 (Excluding C56, D56, C60, D60 C64 and D64)
 Possible Adjustment:

3. **Days Cash on Hand:**
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

4. **Percent of Short-Term Borrowing Maximum Remaining:**
 Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. **Percent of Long-Term Debt Margin Remaining:**
 Long-Term Debt Outstanding (P3, Cell H37)
 Total Long-Term Debt Allowed (P3, Cell H31)

Total		Ratio	Score
13,935,416.00	Funds 10, 20, 40, 70 + (50 & 80 if negative)	1.168	4
11,929,801.00	Funds 10, 20, 40, & 70,		0.35
0.00	Minus Funds 10 & 20		1.40
Total		Ratio	Score
9,834,147.00	Funds 10, 20 & 40	0.824	4
11,929,801.00	Funds 10, 20, 40 & 70,		0
0.00	Minus Funds 10 & 20	0	0.35
			1.40
Total		Days	Score
13,901,047.00	Funds 10, 20, 40 & 70	508.87	4
27,317.08	Funds 10, 20, 40 divided by 360		0.10
			0.40
Total		Percent	Score
0.00	Funds 10, 20 & 40	100.00	4
8,158,565.43	(.85 x EAV) x Sum of Combined Tax Rates		0.10
			0.40
Total		Percent	Score
5,020,000.00	Long-Term Debt Outstanding (P3, Cell H37)	80.46	4
25,699,786.37	Total Long-Term Debt Allowed (P3, Cell H31)		0.10
			0.40

Total Profile Score: 4.00 *

Estimated 2012 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	General Fixed Assets	General Long-Term Debt
			Educational	Commodities & Investments	Debt Services	Transportation	Medical Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
1														
2	CURRENT ASSETS (100)													
3	Cash, Deposits, and Investments	100	12,542,395	717,749	902,868	409,312	48,847	57,141	336,621		514			
4	Accounts Receivable	101												
5	Accounts Payable	102												
6	Inventory	103												
7	Prepaid Expenses	104												
8	Other Current Assets	105							1,738,738					
9	Other Current Liabilities	106												
10	Other Current Liabilities	107												
11	Other Current Liabilities	108												
12	Other Current Liabilities	109												
13	Total Current Assets		12,542,395	717,749	902,868	409,312	48,847	57,141	1,969,357	0	514	0		
14	CAPITAL ASSETS (200)													
15	Land	201												
16	Buildings	202											13,000	
17	Equipment	203											17,538,545	
18	Other Capital Assets	204											2,218,877	
19	Accumulated Depreciation	205												
20	Construction in Progress	206												
21	Other Capital Assets	207												
22	Other Capital Assets	208												
23	Total Capital Assets												19,776,422	902,948
24	CURRENT LIABILITIES (300)													4,117,132
25	Accounts Payable	301	1,628,204				40,422							
26	Accounts Payable	302												
27	Accounts Payable	303	5,236				7,152							
28	Accounts Payable	304												
29	Accounts Payable	305												
30	Accounts Payable	306												
31	Accounts Payable	307												
32	Accounts Payable	308												
33	Accounts Payable	309												
34	Total Current Liabilities		1,700,670	0	0	0	47,574	0	0	0	0	0		0
35	LONG-TERM LIABILITIES (400)													5,020,000
36	Long-Term Debt	401												5,020,000
37	Long-Term Debt	402												
38	Long-Term Debt	403	10,830,725	717,749	902,868	409,312	47,574	57,141	1,969,357		514			
39	Long-Term Debt	404												
40	Long-Term Debt	405												
41	Total Liabilities and Fund Balance		12,542,395	717,749	902,868	409,312	48,847	57,141	1,969,357	0	514	0	19,776,422	5,020,000

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement & Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	Local Sources	1000	9,664,747	692,609	574,925	323,507	307,802	1,263	126,879	0	11
4	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
5	State Sources	3000	438,051	0	0	225,135	0	0	0	0	0
6	Federal Sources	4000	260,953	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues	3000	10,559,681	692,609	574,925	548,642	307,802	1,263	126,879	0	11
8	Receipts/Revenues for On-Behalf Payments	3000	10,559,681	692,609	574,925	548,642	307,802	1,263	126,879	0	11
9	Total Receipts/Revenues		10,559,681	692,609	574,925	548,642	307,802	1,263	126,879	0	11
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	5,806,467	678,953	0	419,361	122,759	0	0	0	0
12	Support Services	2000	1,903,945	0	0	0	109,262	0	0	0	0
13	Community Services	3000	20,632	0	0	0	0	0	0	0	0
14	Payments to Other Districts & Governmental Units	4000	941,005	0	0	0	0	0	0	0	0
15	Debt Service	5000	0	0	522,900	0	0	0	0	0	0
16	Total Direct Disbursements/Expenditures	4100	8,676,833	678,953	522,900	419,361	232,021	0	0	0	0
17	Disbursements/Expenditures for On-Behalf Payments	4100	8,676,833	678,953	522,900	419,361	232,021	0	0	0	0
18	Total Disbursements/Expenditures		8,676,833	678,953	522,900	419,361	232,021	0	0	0	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,753,848	81,656	51,000	129,271	75,782	1,263	126,879	0	11
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0
24	Abolishment of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
26	Transfer among Funds	7150	0	0	0	0	0	0	0	0	0
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to OLM Fund	7150	0	0	0	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund	7160	0	0	0	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	7170	0	0	0	0	0	0	0	0	0
31	Debt Service Fund										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets	7300	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
42	ESSE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7950	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (1100)										
47	Abolishment or Abolishment of the Working Cash Fund	8110	0	0	0	0	0	0	0	0	0
48	Transfer of Working Cash Fund Interest	8120	0	0	0	0	0	0	0	0	0
49	Transfer among Funds	8130	0	0	0	0	0	0	0	0	0
50	Transfer of Interest	8140	0	0	0	0	0	0	0	0	0
51	Transfer from Capital Project Fund to OLM Fund	8150	0	0	0	0	0	0	0	0	0
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to OLM Fund	8160	0	0	0	0	0	0	0	0	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0	0	0	0	0	0	0	0	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0	0	0	0	0	0	0	0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0	0	0	0
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0	0	0	0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0	0	0	0
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0	0	0	0
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0	0	0	0
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0	0	0	0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0	0	0	0
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
70	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement & Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8950									
75											
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		1,753,943	63,656	51,005	129,271	75,788	1,283	128,879	0	11
79	Expenditures/Disbursements and Other Uses of Funds		9,095,997	634,093	851,663	280,041	(76,525)	55,958	1,540,478	0	503
80	Fund Balances - July 1, 2010										
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		10,339,735	717,749	902,668	-408,312	(737)	57,141	1,569,357	0	514
	Fund Balances - June 30, 2011										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Protection & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purpose Levies (1110) 1120 ⁷		8,457,778	662,406	555,370	309,876	307,203		125,467		
6	Levy on Pupil's Levy	1140									
7	Levy on Parents Levy	1150									
8	FICA/Medicare Only Purpose Levy	1160									
9	Area Vocational Education Purpose Levy	1170									
10	Summer School Purpose Levy	1180									
11	Other Tax Levies (Disclose if Itemize)										
12	Total Ad Valorem Taxes Levied By District		8,457,778	662,406	555,370	309,876	307,203	0	125,467	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Reassessment Taxes ^a	1230	460,536								
17	Other Payments in Lieu of Taxes (Describe if Itemize)										
18	Total Payments in Lieu of Taxes		460,536	0	0	0	0	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (in State)	1311									
21	Regular - Tuition from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (in State)	1321	47,690								
25	Summer Sch. - Tuition from Other Districts (in State)	1322									
26	Summer Sch. - Tuition from Other Sources (in State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (in State)	1331									
29	CTE - Tuition from Other Districts (in State)	1332									
30	CTE - Tuition from Other Sources (in State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (in State)	1341									
33	Special Ed - Tuition from Other Districts (in State)	1342									
34	Special Ed - Tuition from Other Sources (in State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (in State)	1351									
37	Adult - Tuition from Other Districts (in State)	1352									
38	Adult - Tuition from Other Sources (in State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		47,690								
41	TRANSPORTATION FEES										
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				2,207					
45	Regular - Transp Fees from Other Sources (Out of State)	1415									
46	Regular - Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp Fees from Pupils or Parents (in State)	1421									
48	Summer Sch. - Transp Fees from Other Districts (in State)	1422									
49	Summer Sch. - Transp Fees from Other Sources (in State)	1423									
50	Summer Sch. - Transp Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431									
52	CTE - Transp Fees from Other Districts (in State)	1432									
53	CTE - Transp Fees from Other Sources (in State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441									
56	Special Ed - Transp Fees from Other Districts (in State)	1442									
57	Special Ed - Transp Fees from Other Sources (in State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (in State)	1451									
60	Adult - Transp Fees from Other Districts (in State)	1452									
61	Adult - Transp Fees from Other Sources (in State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					2,207					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	256,420	13,873	19,555	7,727	606	1,283	3,412		11
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		256,420	13,873	19,555	7,727	606	1,283	3,412	0	11
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	145,193								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - After-Care	1613	3,756								
72	Sales to Pupils - Other (Ex-cesses & Itemize)	1614									
73	Sales to Adults	1620	160								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		149,109								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletics	1711									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	Admissions - Other (Describe & Itemize)	179									
78	Fees	1720									
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		0	0							
82	TEXTBOOK INCOME										
83	Rentals - Regular Textbooks	1811	66,854								
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1817									
86	Rentals - Other (Describe & Itemize)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Other (Describe & Itemize)	1890									
92	Total Textbook Income		66,854								
93	OTHER REVENUE FROM LOCAL SOURCES										
94	Rentals	1910		3,987							
95	Contributions and Donations from Private Sources	1900									
96	Impact Fees from Municipal or County Governments	1930									
97	Services Provided Other Districts	1940									
98	Refund of Prior Years' Expenditures	1950									
99	Payments of Surplus Moneys from TIF Districts	1960									
100	Diverse Education Fees	1970									
101	Proceeds from Vendor Contracts	1980									
102	School Facility Occupation Tax Proceeds	1983									
103	Payment from Other Districts	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1999				3,697					
106	Other Local Revenues (Describe & Itemize)		219,151	6,343							
107	Total Other Revenue from Local Sources		219,151	10,340		3,697					
108	Total Receipts/Revenues from Local Sources	1000	9,650,747	692,619	574,925	223,507	307,809	1,283	128,978	0	0
109											11
110	FLOW-THROUGH RECEIPTS/REVENUES FROM 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									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-6.05	3001	258,762								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Recognition Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		258,762	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	71,525								
125	Special Education - Extraordinary	3105	154,935								
126	Special Education - Personnel	3110	109,479								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	884								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		336,823	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECPEP	3235									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Ed. - Downstate - TPI and TBE	3305	22,314								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		22,314								0
145	State Free Lunch & Breakfast	3360	1,240								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Ed from ICCS	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	TRANSPORTATION										
151	Transportation - Regular/Optional	3700				212,437					
152	Transportation - Special Education	3610				12,658					
153	Transportation - Other (Describe & Itemize)	3260				225,125	0				
154	Total Transportation		0	0	0	450,220	0				
155	Learning Improvement - Chicago Grants	3010									
156	Special Literacy	3600									
157	Traut Alternative/Optional Education	3605									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	15,351								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780	3,561								
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3930									
170	School Infrastructure - Maintenance Projects	3935									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3699									
172	Total Restricted Grants-In-Aid		374,959	0	0	225,125	0	0	0	0	0
173	Total Receipts from State Sources	3000	659,651	0	0	225,125	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4301									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4069									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4060									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	60,198								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service - Summer Program	4225									
198	Child & Adult Care Food Program	4238									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4399									
201	Total Food Service		60,198								
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected - Private	4305	30,433								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First - IEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4359									
211	Total Title I		60,433	0	0	0	0	0	0	0	0
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4456									
216	Total Title IV		0	0	0	0	0	0	0	0	0
217	FEDERAL SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Incubation	4605									
220	Fed - Spec Education - IDEA - Flow Through/Loa Incidence	4630									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
221	Fed - Spec Education - IDEA - Room & Board	4625	23,932								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		23,932	0							
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0							
229	Federal - All-JV Education	4610									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851	5,755								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	26,877								
238	ARRA - Title II - Technology-Formula	4880									
239	ARRA - Title II - Technology-Competitive	4881									
240	ARRA - McKinney - Vento Homeless Education	4858									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Compellative Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - I	4871									
250	Other ARRA Funds - II	4872									
251	Other ARRA Funds - III	4873									
252	Other ARRA Funds - IV	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	Total Stimulus Program		31,632	0	0	0	0	0	0	0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency/Immigrant Assistance	4905	13,222								
262	Title III - English Language Acquisition	4909	31,655								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	15,331								
267	Federal Charter Schools	4950									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
271	Total Restricted Grants-In-Aid Received from the Federal Govt This the State	4800	280,243	0	0	0	0	0	0	0	0
272	Total Receipts/Revenues from Federal Sources		240,213	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		10,559,681	632,609	574,925	548,632	307,809	1,283	128,879	0	11

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

Line	Description	10 - EDUCATIONAL FUND (ED)										Total	Budget
		A	B	C	D	E	F	G	H	I	J		
		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900)		
3	10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)												
5	Regular Programs	1100	3,674,936	756,307	21,829	215,716	4,662	10,560	0	0	0	4,684,010	4,745,900
6	Pre-K Programs	1126	0	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1205-1220)	1200	534,517	2,306	925	5,923	0	0	0	0	0	542,871	565,650
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	231,854	11,391	0	0	0	0	0	0	0	243,245	272,200
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0	0
13	Inerscholastic Programs	1600	38,795	0	0	4,739	0	4,970	0	0	0	48,504	59,800
14	Summer School Programs	1600	23,905	0	0	3,916	0	0	0	0	0	37,821	55,000
15	Gifted Programs	1650	135,509	1,412	0	222	0	0	0	0	0	137,143	140,525
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	145,117	0	1,285	10,087	0	10,324	0	0	0	166,873	193,648
18	Tuani Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0	0	0
20	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0	0	0
21	Special Education Programs K-12 - Private Tuition	1912	0	0	0	0	0	0	0	0	0	0	0
22	Special Education Programs Pre-K - Tuition	1913	0	0	0	0	0	0	0	0	0	0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0	0	0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0	0	0	0	0	0	0	0	0	0
25	Adult/Continuing Education Programs - Private Tuition	1916	0	0	0	0	0	0	0	0	0	0	0
26	CTE Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	0	0
27	Inerscholastic Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	0	0
28	Summer School Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	0	0
29	Gifted Programs - Private Tuition	1920	0	0	0	0	0	0	0	0	0	0	0
30	Bilingual Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	0	0
31	Tuani Alternative/Optional Ed Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	0	0
32	Total Instruction	1000	4,794,633	771,416	23,639	240,203	4,662	25,914	0	0	0	5,860,467	6,072,723
33	SUPPORT SERVICES (ED)												
34	SUPPORT SERVICES - PUPILS												
35	Attendance & Social Work Services	2110	114,185	662	0	0	0	0	0	0	0	114,847	115,600
36	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0	0
37	Health Services	2130	31,228	0	0	1,695	468	0	0	0	0	33,391	33,000
38	Psychological Services	2140	114,258	0	0	0	0	0	0	0	0	114,258	115,000
39	Speech Pathology & Audiology Services	2150	102,433	594	0	850	0	0	0	0	0	103,877	103,950
40	Other Support Services - Pupils (Describe & Itemize)	2150	4,528	0	0	0	0	2,798	0	0	0	7,326	11,500
41	Total Support Services - Pupils	2100	366,632	1,256	0	2,545	468	2,798	0	0	0	373,699	379,050
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
43	Improvement of Instruction Services	2210	24,449	24,449	31,637	21,002	80,652	0	0	0	0	182,815	198,635
44	Educational Media Services	2220	316,862	115,010	115,010	34,928	0	0	0	0	0	493,765	473,500
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0	0
46	Total Support Services - Instructional Staff	2200	341,937	26,072	146,647	55,930	105,984	0	0	0	0	676,570	673,135
47	SUPPORT SERVICES - GENERAL ADMINISTRATION												
48	Board of Education Services	2310	63,990	0	45,741	503	0	5,877	0	0	0	115,611	135,500
49	Executive Administration Services	2320	139,239	21,921	9,830	591	4,484	4,226	0	0	0	180,303	179,050
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0	0
51	Ten-Inimunity Services	2370	0	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	203,229	21,921	55,071	1,084	4,484	10,105	0	0	0	295,914	311,550
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
54	Office of the Principal Services	2410	228,726	1,148	149	648	1,269	1,022	0	0	0	232,360	243,010
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	228,726	1,148	149	648	1,269	1,022	0	0	0	232,360	243,010
57	SUPPORT SERVICES - BUSINESS												
58	Director of Business Support Services	2510	0	0	35,011	0	0	0	0	0	0	35,011	45,000
59	Fiscal Services	2520	43,609	0	33,831	0	0	0	0	0	0	77,440	84,625
60	Operation & Maintenance of Plant Services	2540	4,467	0	49,967	0	0	0	0	0	0	54,434	47,000
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	117,981	0	168	115,635	0	0	0	0	0	233,784	250,952
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	166,057	0	116,977	115,635	0	0	0	0	0	398,669	427,577
65	SUPPORT SERVICES - CENTRAL												
66	Director of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	5,837	0	0	0	0	0	0	5,837	10,000
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2650	0	0	0	0	0	0	0	0	0	0	0
71	Total Support Services - Central	2600	0	0	5,837	0	0	0	0	0	0	5,837	10,000
72	Total Support Services (Describe & Itemize)												
73	Total Support Services	2000	1,305,981	50,395	324,681	175,852	112,215	13,925	0	0	0	1,985,049	2,044,322
74	COMMUNITY SERVICES (ED)	3000	0	0	4,315	16,317	0	0	0	0	0	20,632	16,462
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)												
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110	0	0	0	0	0	0	0	0	0	0	0
77	Payments for Regular Programs	4120	0	0	0	0	0	937,194	0	0	0	937,194	1,000,000
78	Payments for Special Education Programs	4130	0	0	0	0	0	0	0	0	0	0	0
79	Payments for Adult/Continuing Education Programs	4140	0	0	0	0	0	0	0	0	0	0	0
80	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
81	Payments for Community College Programs	4170										
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4170						4,491			4,491	11,850
83	Total Payments to Dist. & Other Govt Units (In-State)	4100						941,685			941,685	1,011,850
84	Payments for Regular Programs - Tuition	4210										
85	Payments for Special Education Programs - Tuition	4220										
86	Payments for Adult/Continuing Education Programs - Tuition	4230										
87	Payments for CTE Programs - Tuition	4240										
88	Payments for Community College Programs - Tuition	4270										
89	Payments for Other Programs - Tuition	4280										
90	Other Payments to In-State Govt Units	4290										
91	Total Payments to Other District & Govt Units (In State)	4300										
92	Payments for Regular Programs - Transfers	4310										
93	Payments for Special Education Programs - Transfers	4320										
94	Payments for Adult/Continuing Ed Programs - Transfers	4330										
95	Payments for CTE Programs - Transfers	4340										
96	Payments for Community College Program - Transfers	4370										
97	Payments for Other Programs - Transfers	4390										
98	Other Payments to In-State Govt Units - Transfers	4360										
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300										
100	Payments to Other Dist. & Govt Units (Out-of-State)	4400										
101	Total Payments to Other District & Govt Units	4000						341,645			341,645	1,011,850
102	DEBT SERVICES - INTEREST ON SHORT TERM DEBT											
103	Tax Anticipation Warrants	5110										
104	Tax Anticipation Notes	5120										
105	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
106	State Anticipation Certificates	5140										
107	Other Interest on Short-Term Debt	5150										
108	Total Interest on Short-Term Debt	5100										
109	Debt Services - Interest on Long-Term Debt	5200										
110	Total Debt Services	5000										
111	PROVISIONS FOR CONTINGENCIES (ED)	6000										
112	Total Direct Disbursements/Expenditures		6,100,614	821,811	352,635	432,372	116,577	981,524	0	0	8,905,833	9,145,357
113	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,753,848	
114												
115												
20 - OPERATIONS & MAINTENANCE FUND (O&M)												
116	SUPPORT SERVICES (O&M)											
117	SUPPORT SERVICES - FULFILL											
118	Other Support Services - Pupils (Describe & Itemize)	2150										
119	Direction of Business Support Services	2510										
120	Facilities Acquisition & Construction Services	2520				5,110					5,110	50,000
121	Operation & Maintenance of Plant Services	2540	174,531	27,899	182,989	211,293					596,712	594,945
122	Pupil Transportation Services	2550										
123	Food Services	2560										
124	Total Support Services - Business	2500	174,531	27,899	190,120	216,403					608,953	644,945
125	Other Support Services (Describe & Itemize)	5900										
126	Total Support Services	3000	174,531	27,899	190,120	216,403					608,953	644,945
127	COMMUNITY SERVICES (O&M)											
128	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
129	Payments for Special Education Programs	4120										
130	Other Payments to In-State Govt Units (Describe & Itemize)	4130										
131	Total Payments to Other Govt Units (In State)	4100										
132	Payments to Other Govt Units (Out of State)	4400										
133	Total Payments to Other Dist & Govt Units	4000										
134	DEBT SERVICES (O&M)											
135	Tax Anticipation Warrants	5110										
136	Tax Anticipation Notes	5120										
137	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
138	State Anticipation Certificates	5140										
139	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
140	Total Debt Service - Interest on Short-Term Debt	5100										
141	DEBT SERVICE - INTEREST ON LONG-TERM DEBT											
142	Total Debt Services	5000										
143	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
144	Total Direct Disbursements/Expenditures		174,531	27,899	190,120	216,403	0	0	0	0	608,953	644,945
145	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										53,656	
146												
147												
148												
149												
150												
151												

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

1	2	A	B	C	D	E	F	G	H	I	J	K	L
		Description	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
152		30 - DEBT SERVICES (DS)											
153		PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										0
154		DEBT SERVICES (DS)	5000										0
155		DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											0
156		Tax Anticipation Warrants	5110										0
157		Corporate Personal Prop. Repl. Tax Anticipation Notes	5120										0
158		State Anticipation Certificates	5130										0
159		Other Interest on Short-Term Debt (Describe & Itemize)	5140										0
160		Total Debt Services - Interest On Short-Term Debt	5100										0
161		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
162		DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG TERM	5300						203,920			203,920	208,920
163		DEBT (Lease/Purchase Principal Retire) 11							315,000			315,000	315,000
164		DEBT SERVICE - OTHER (Describe & Itemize)	5400			0			0			0	0
165		Total Debt Services	5000			0			523,920			523,920	523,920
166		PROVISION FOR CONTINGENCIES (DS)	6000										0
167		Total Disbursements/Expenditures				0			523,920			523,920	523,920
168		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											51,005
169													
170		40 - TRANSPORTATION FUND (TR)											
171		SUPPORT SERVICES (TR)											
172		SUPPORT SERVICES - PUPILS											
173		Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174		SUPPORT SERVICES - BUSINESS											
175		Pupil Transportation Services	2550	19,881	0	399,470	0	0	0	0	0	419,361	449,200
176		Other Support Services (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0	0
177		Total Support Services	2000	19,881	0	399,470	0	0	0	0	0	419,361	449,200
178		COMMUNITY SERVICES (TR)											
179		PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180		PAYMENTS TO OTHER GOVT UNITS (IN STATE)											
181		Payments for Regular Programs	4110			0			0			0	0
182		Payments for Special Education Programs	4120			0			0			0	0
183		Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184		Payments for CTE Programs	4140			0			0			0	0
185		Payments for Community College Programs	4170			0			0			0	0
186		Other Payments to In-State Gov't Units (Describe & Itemize)	4130			0			0			0	0
187		Total Payments to Other Gov't Units (In-State)	4100			0			0			0	0
188		PAYMENTS TO OTHER GOVT UNITS (OUT OF STATE)	4000			0			0			0	0
189		Total Payments to Other Dist & Gov't Units	4000			0			0			0	0
190		DEBT SERVICES (TR)											
191		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192		Tax Anticipation Warrants	5110										0
193		Corporate Personal Prop. Repl. Tax Anticipation Notes	5120										0
194		State Anticipation Certificates	5130										0
195		Other Interest on Short-Term Debt (Describe & Itemize)	5140										0
196		Total Debt Services - Interest On Short-Term Debt	5100										0
197		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
198		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										0
199		DEBT (Lease/Purchase Principal Retire) 11											0
200		DEBT SERVICE - OTHER (Describe & Itemize)	5400										0
201		Total Debt Services	5000										0
202		PROVISION FOR CONTINGENCIES (TR)	6000										0
203		Total Disbursements/Expenditures				399,470			0			419,361	449,200
204		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										129,271	
205													
206		50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207		INSTRUCTION (MR/SS)											
208		Regular Programs	1100		79,000							79,000	0
209		Pre-K Programs	1125		34,470							34,470	0
210		Special Education Programs - Functions 1200-1220	1200										0
211		Special Education Programs - Pre-K	1225										0
212		Remedial and Supplemental Programs - K-12	1250										0
213		Remedial and Supplemental Programs - Pre-K	1275										0
214		Adult/Continuing Education Programs	1300										0
215		CTE Programs	1400										0
216		Interscholastic Programs	1450										0
217		Summer School Programs	1500										0
218		Civilized Programs	1600										0
219		Civilized Education Programs	1650		1,965							1,965	0
220		Biological Programs	1700										0
221		Traffic, Alternative & Vocational Programs	1800		8,324							8,324	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2	Total Instruction	1000		122,759							122,759	0
222	SUPPORT SERVICES (MRSS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		1,656							1,656	0
226	Guidance Services	2120		0							0	0
227	Health Services	2130		6,385							6,385	0
228	Psychological Services	2140		8,290							8,290	0
229	Speech Pathology & Audiology Services	2150		1,485							1,485	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		17,816							17,816	0
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		468							468	0
234	Educational Media Services	2220		11,629							11,629	0
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		12,097							12,097	0
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		13,009							13,009	0
239	Executive Administration Services	2320		2,318							2,318	0
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2381		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2382		0							0	0
243	Unemployment Insurance Payments	2383		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2384		0							0	0
245	Risk Management and Claims Services Payments	2385		0							0	0
246	Judgment and Settlements	2386		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2387		0							0	0
248	Reciprocal Insurance Payments	2388		0							0	0
249	Legal Services	2389		0							0	0
250	Total Support Services - General Administration	2300		15,327							15,327	0
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		9,077							9,077	0
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		9,077							9,077	0
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		8,866							8,866	0
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		27,375							27,375	0
260	Pupil Transportation Services	2550		289							289	0
261	Food Services	2550		18,415							18,415	0
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		54,945							54,945	0
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2660		0							0	0
270	Total Support Services - Central	2600		0							0	0
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		109,622							109,622	0
273	COMMUNITY SERVICES (MRSS)	3000		0							0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)											
275	Payments for Special Education Program	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MRSS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110		0							0	0
281	Tax Anticipation Notes	5120		0							0	0
282	Corporate Personal Prop. Tax Anticipation Notes	5130		0							0	0
283	State Aid Anticipation Certificates	5140		0							0	0
284	Other (Describe & Itemize)	5150		0							0	0
285	Total Debt Services - Interest	5000		0							0	0
286	PROVISION FOR CONTINGENCIES (MRSS)	6000		0							0	0
287	Total Disbursements/Expenditures			212,021							212,021	0
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
289											75,788	0
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530		0							0	0
294	Other Support Services (Describe & Itemize)	2900		0							0	0
295	Total Support Services	2000		0							0	0

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
70 - WORKING CASH (WC)											
90 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
308											
310											
311	2861										
312	2862										
313	2863										
314	2864										
315	2865										
316	2266										
317	2267										
318	2268										
319	2369										
320	2371										
321	2372										
322	2000										
323	5000										
324											
325	5110										
326	5130										
327	5150										
328	5000										
330	6000										
331											
332											
333											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)											
334											
335	2500										
336	2540										
337	2500										
338	2500										
339	2500										
340	2000										
341	4150										
342	4000										
343											
344											
345	5110										
346	5150										
347	5100										
348	5300										
349	5000										
350	5000										
351	6000										
352	6000										
353											
354											

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

A	---RECEIPTS---							---DISBURSEMENTS---							L
	B	C	D	E	F	G	H	I	J	K	L				
	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures				
	ARRA Revenue Source Code	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)					
1															
2															
3	District's Accounting Basis is CASH														
4	ARRA Revenue Source Code														
5	Beginning Balance July 1, 2010	206,693													
6	ARRA - General State Aid	0													
7	ARRA - Title I Low Income	5,755													
8	ARRA - Title I Neglected - Private	0													
9	ARRA - Title I Delinquent - Private	0													
10	ARRA - Title I School Improvement (Part A)	0													
11	ARRA - Title I School Improvement (Section 1003g)	0													
12	ARRA - IDEA Part B Preschool	0													
13	ARRA - IDEA Part B Flow Through	26,877													
14	ARRA - Title II D Technology Formula	0													
15	ARRA - Title II D Technology Compellive	0													
16	ARRA - McKenney - Vento Homeless Education	0													
17	ARRA - Child Nutrition Equipment Assistance	0													
18	Impact Aid Construction Formula	0													
19	Impact Aid Construction Competitive	0													
20	OSCB Tax Credits	0													
21	OSCB Tax Credits	0													
22	Build America Bonds Tax Credits	0													
23	Build America Bonds Interest Reimbursement	0													
24	ARRA - General State Aid - Other Govt Services Stabilization	0													
25	ARRA - Other II	0													
26	ARRA - Other III	0													
27	ARRA - Other IV	0													
28	ARRA - Other V	0													
29	ARRA - Early Childhood	0													
30	ARRA - Other VI	0													
31	ARRA - Other VII	0													
32	ARRA - Other VIII	0													
33	ARRA - Other IX	0													
34	ARRA - Other X	0													
35	ARRA - Other XI	0													
36	Total ARRA Programs	32,632	0	0	0	0	0	0	0	0	0				
37	Ending Balance June 30, 2011	239,325													

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

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

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

37											
38											
39											
40											
41											
42											
43											
44											
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46											
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51											
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54											
55											
56											

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy) (Column E - C)
3		7				
4	Educational	8,457,778	4,478,046	3,979,732	8,518,358	4,040,312
5	Operations & Maintenance	668,406	352,939	315,467	770,216	417,277
6	Debt Services **	555,370	293,260	262,110	559,665	266,405
7	Transportation	309,876	162,780	147,096	308,087	145,307
8	Municipal Retirement	307,203	81,497	225,706	164,313	82,816
9	Capital Improvements	0	0	0	0	0
10	Working Cash	125,467	54,331	71,136	92,543	38,212
11	Tort Immunity	0	0	0	92,543	92,543
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	92,543	92,543
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	0	81,497	(81,497)	164,313	82,816
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	10,424,100	5,504,350	4,919,750	10,762,581	5,258,231
20	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
21	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					
22						

A	B	C	D	E	F	G	H	I	J	
		Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11					
SCHEDULE OF SHORT-TERM DEBT										
1	Description									
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
3	Total CPPRT Notes									
4										
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs	0	0	0	0					
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt	
31	2005 Bond Issue	5,560,000	1	5,335,000	0	0	315,000	5,020,000	4,117,132	
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50		5,560,000		5,335,000	0	0	315,000	5,020,000	4,117,132	
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other									
59	8. Other									
60	9. Other									

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

A	B	C	D	E	F	G	H	I	J	K	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	Description				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2010										
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100						
5	Earnings on Investments				10, 20, 40, 50 or 60-1500						
6	Drivers' Education Fees				10-1970						
7	School Facility Occupation Tax Proceeds				30 or 60-1983				0		
8	Driver Education				10 or 20-3370					0	
9	Other Receipts (Describe & itemize on tab "Itemization 32")										
10	Sale of Bonds				10, 20, 40 or 60-7200						
11	Total Receipts					0	0	0	0	0	
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530						
15	Tort Immunity Services				10, 20, 40-2360-2370						
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt				30-5200						
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
19	Debt Services Other (Describe & itemize on tab "Itemization 32")				30-5400						
20	Total Debt Services									0	
21	Other Disbursements (Describe & itemize on tab "Itemization 32")										
22	Total Disbursements					0	0	0	0	0	
23	Ending Cash Basis Fund Balance as of June 30, 2011					0	0	0	0	0	
24	Reserved Fund Balance				714						
25	Unreserved Fund Balance				730						
26						0	0	0	0	0	
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31					If yes, list in the aggregate the following:						
32					Total Claims Payments:						
33					Total Reserve Remaining:						
34	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2												
3												
4												
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	13,000			13,000						13,000
8	Depreciable Land	222	0			0					0	0
9	Buildings	230										
10	Permanent Buildings	231	17,361,213	5,110		17,366,323	50	4,510,538	347,326		4,857,864	12,508,459
11	Temporary Buildings	232	0			0	25	0			0	0
12	Improvements Other than Buildings (Infrastructure)	240	172,222			172,222	20	165,462	5,910		171,372	850
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	2,039,838	146,961		2,186,799	10	1,670,697	112,544		1,783,241	403,558
15	5 Yr Schedule	252	32,078			32,078	5	32,078			32,078	0
16	3 Yr Schedule	253	0			0	3				0	0
17	Construction in Progress	260	0			0	--				0	0
18	Total Capital Assets	200	19,618,351	152,071	0	19,770,422		6,378,775	485,780	0	6,844,555	12,925,867
19	Non-Capitalized Equipment	700				0	10					
20	Allowable Depreciation								485,780			

A		B		C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)							
<i>This schedule is completed for school districts only.</i>							
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
OPERATING EXPENSE PER PUPIL							
EXPENDITURES:							
ED	Expenditures 15-22, L113	Total Expenditures		\$	8 805,633		
O&M	Expenditures 15-22, L149	Total Expenditures			608,953		
DS	Expenditures 15-22, L167	Total Expenditures			523,920		
TR	Expenditures 15-22, L203	Total Expenditures			419,361		
MR/SS	Expenditures 15-22, L287	Total Expenditures			232,021		
TORT	Expenditures 15-22, L330	Total Expenditures			0		
		Total Expenditures		\$	10,590,088		
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
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)			0		
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0		
ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0		
ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			37,821		
ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0		
ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0		
ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0		
ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0		
ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0		
ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0		
ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0		
ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0		
ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			20,632		
ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			941,685		
ED	Expenditures 15-22, L113, Col G	- Capital Outlay			116,977		
ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0		
O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0		
O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0		
O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			0		
O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0		
DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0		
DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			315,000		
TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0		
TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0		
TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0		
TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0		
MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0		
MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0		
MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0		
MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			0		
MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0		
MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0		
		Total Deductions		\$	1,432,015		
		Total Operating Expenses (Regular K-12)			9,158,073		
		9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			766,00		
		Estimated OEPP		\$	11,955,71		
PER CAPITA TUITION CHARGE							
LESS OFFSETTING RECEIPTS/REVENUES:							
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0		
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0		
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			2,207		
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0		
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0		
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0		
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0		

A		B		C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount
5							
90	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)				0
91	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)				0
92	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)				0
93	ED	Revenues 9-14, L75, Col C	1600 Total Food Service				152,118
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income				0
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks				66,854
96	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)				0
97	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks				0
98	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)				0
99	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)				0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals				3,987
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts				0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts				0
103	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees				0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education				336,823
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200 Total Career and Technical Education				0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed				22,314
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast				1,240
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative				0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education				0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation				225,125
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants				0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy				0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education				0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant				15,951
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery				0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant				0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)				0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant				0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant				0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant				3,561
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Learning Technology Centers				0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools				0
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects				0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources				0
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)				0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt				0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V				0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service				80,168
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I				80,433
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV				0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence				0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board				23,632
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary				0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)				0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins				0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments				32,632
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate				0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905 Emergency Immigrant Assistance				13,232
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 Title III - English Language Acquisition				31,655
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910 Learn & Serve America				0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920 McKinney Education for Homeless Children				0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula				0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932 Title II - Teacher Quality				18,331
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960 Federal Charter Schools				0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach				0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program				0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)				0
172							
173							
174							
175							
176							
177							
178							
179							
			Total Allowance for PCTC Computation	\$			1,090,463
			Net Operating Expense for PCTC Computation				8,067,610
			Total Depreciation Allowance (from page 27, Col I)				465,780
			Total Allowance for PCTC Computation				8,533,390
			9 Mo ADA				766.00
			Total Estimated PCTC	\$			11,140.20

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)						
11	Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i>						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs (Data subject to adjustment for "carry-forward" or "termination benefit" totals)						
17		Function	Indirect Costs	Restricted Program	Indirect Costs	Unrestricted Program	Direct Costs
18							
19	Instruction	1000	5,978,564		5,978,564		5,978,564
20	Support Services:						
21	Pupil	2100	391,047		391,047		391,047
22	Instructional Staff	2200	582,683		582,683		582,683
23	General Admin.	2300	306,747		306,747		306,747
24	School Admin	2400	240,168		240,168		240,168
25	Business:						
26	Direction of Business Spt. Srv.	2510	33,011	33,011		33,011	0
27	Fiscal Services	2520	86,306	86,306		86,306	0
28	Oper. & Maint. Plant Services	2540	678,521		678,521		0
29	Pupil Transportation	2550	419,650		419,650		419,650
30	Food Services	2560	252,199		252,199		252,199
31	Internal Services	2570	0	0		0	0
32	Central:						
33	Direction of Central Spt. Srv	2610	0		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620	0		0		0
35	Information Services	2630	5,837		5,837		5,837
36	Staff Services	2640	0	0		0	0
37	Data Processing Services	2660	0	0		0	0
38	Other:	2900	0		0		0
39	Community Services	3000	20,632		20,632		20,632
40	Total		119,317	119,317	8,876,048	797,838	8,197,527
41			Restricted Rate			Unrestricted Rate	
42		Total Indirect Costs:	119,317	119,317	8,876,048	Total Indirect costs:	797,838
43		Total Direct Costs:	8,876,048	Total Direct Costs:	8,876,048	Total Direct Costs:	8,197,527
44		=	1.34%	=		=	9.73%
45							

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Morton Grove Public School District #70
 RCDD Number: 14-016-0700-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011		Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	180,303	0	180,303	0	180,303
2. Special Area Administration Services	2330	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0
4. Direction of Business Support Services	2510	33,011	0	33,011	0	33,011
5. Internal Services	2570	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
8. Totals		213,314	0	213,314	0	213,314
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)						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 below.

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

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

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

Reference Pages.

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

Instructions to insert word doc or pdf files:

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

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

Audit Checklist

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

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:

- 1. Cover Page: The Accounting Basis must be Cash or Accrual.
- 2. The A-133 related documents must be completed and attached.
 - What Basis of Accounting is used?
 - Accounting for late payments (Audit Questionnaire Section D)
 - Are Federal Expenditures greater than \$500,000?
 - Is all A133 information completed and enclosed?
- 3. Page 3: Financial Information must be completed.
 - Section A: Tax rates are not entered in the following format: [1.50 should be .0150] Please enter with the correct decimal point.
 - Section D: Check a or b that agrees with the school district type.
- 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.
 - Fund (10) ED: Cash balances cannot be negative.
 - Fund (20) O&M: Cash balances cannot be negative.
 - Fund (30) DS: Cash balances cannot be negative.
 - Fund (40) TR: Cash balances cannot be negative.
 - Fund (50) MR/SS: Cash balances cannot be negative.
 - Fund (60) CP: Cash balances cannot be negative.
 - Fund (70) WC: Cash balances cannot be negative.
 - Fund (80) Tort: Cash balances cannot be negative.
 - Fund (90) FP&S: Cash balances cannot be negative.
- 5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.
 - Fund 10, Cell C13 must = Cell C41.
 - Fund 20, Cell D13 must = Cell D41.
 - Fund 30, Cell E13 must = Cell E41.
 - Fund 40, Cell F13 must = Cell F41.
 - Fund 50, Cell G13 must = Cell G41.
 - Fund 60, Cell H13 must = Cell H41.
 - Fund 70, Cell I13 must = Cell I41.
 - Fund 80, Cell J13 must = Cell J41.
 - Fund 90, Cell K13 must = Cell K41.
 - Agency Fund, Cell L13 must = Cell L41.
 - General Fixed Assets, Cell M23 must = Cell M41.
 - General Long-Term Debt, Cell N23 must = Cell N41.
- 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.
 - Fund 10, Cells C38+C39 must = Cell C81.
 - Fund 20, Cells D38+D39 must = Cell D81.
 - Fund 30, Cells E38+E39 must = Cell E81.
 - Fund 40, Cells F38+F39 must = Cell F81.
 - Fund 50, Cells G38+G39 must = Cell G81.
 - Fund 60, Cells H38+H39 must = Cell H81.
 - Fund 70, Cells I38+I39 must = Cell I81.
 - Fund 80, Cells J38+J39 must = Cell J81.
 - Fund 90, Cells K38+K39 must = Cell K81.
- 8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.
 - Note: Explain any unreconcilable differences in the Itemization sheet.
 - Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33)
 - Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).
- 9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).
 - Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49
 - Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.
 - Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)
- 10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.
 - Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25
 - Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25
 - Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25
 - Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25
 - Reserved Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.
- 12. Page 28: The 9 Month ADA must be entered on Line 77.
- 13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.

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

DISTRICT/JOINT AGREEMENT NAME Morton Grove Public School District #70	RCDT NUMBER 14-016-0700-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003320
ADMINISTRATIVE AGENT IF JOINT AGREEMENT Dr. Gary Zabilka	(as applicable)	NAME AND ADDRESS OF AUDIT FIRM Clifton Gunderson LLP 1301 W. 22nd St., Suite 1100 Oak Brook
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 6200 Lake Street Morton Grove 60053		E-MAIL ADDRESS jim.thomas@cliftoncpa.com
		NAME OF AUDIT SUPERVISOR James R. Thomas
		CPA FIRM TELEPHONE NUMBER FAX NUMBER 630-573-8600 630-573-0798

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Morton Grove Public School District #70
14-016-0700-02
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §.520)

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

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

Morton Grove Public School District #70
14-016-0700-02

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	260,283
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			-
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 269	Account 4992		-
AFR TOTAL FEDERAL REVENUES:		\$	260,283

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES \$ 260,283

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ 260,283

Morton Grove Public School District #70
14-016-0700-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			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)			

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

The accompanying notes are an integral part of this schedule.

- ¹ 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.
- ² 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.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ 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.

Morton Grove Public School District #70
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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

Note 1: Basis of Presentation⁵

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

Note 2: Subrecipients⁶

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

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

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

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

Morton Grove Public School District #70
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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, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰

Dollar threshold used to distinguish between Type A and Type B programs: _____

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

⁷ If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified and [name of program], which was a disclaimer."
⁸ Major programs should generally be reported in the same order as they appear on the SEFA.
⁹ When the CFDA number is not available, include other identifying number, if applicable.
¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Morton Grove Public School District #70
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

Finding Number

Condition

Current Status²⁰

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

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

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

²⁰ Current Status should include one of the following:

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

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CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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