

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>05-016-2250-17</b>				Name of Auditing Firm: <b>Miller Cooper &amp; Co., Ltd.</b>	
County Name: <b>Cook</b>				Name of Audit Manager: <b>Andrew L. Mace</b>	
Name of School District/Joint Agreement: <b>Northfield Township High School District 225</b>				Address: <b>1751 Lake Cook Road</b>	
Address: <b>3801 W. Lake Avenue, Suite 200</b>		<p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>		City: State: Zip Code: <b>Deerfield IL 60015</b>	
City: <b>Glenview</b>				Phone Number: Fax Number: <b>847 205-5000 847 205-1400</b>	
Email Address: <a href="mailto:hsiena@glenbrook.org">hsiena@glenbrook.org</a>				IL License Number: Expiration Date: <b>060-001571</b>	
Zip Code: <b>60026</b>				Email Address: <a href="mailto:amace@millercooper.com">amace@millercooper.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Dr. Michael Riggle</b>		Township Treasurer Name (type or print): <b>Anthony Adams</b>		Regional Superintendent/Cook ISC Name (Type or Print): <b>North ISC - Robert Ingrassia</b>	
Email Address: <a href="mailto:mriggle@glenbrook225.org">mriggle@glenbrook225.org</a>		Email Address:		Email Address:	
Telephone: Fax Number: <b>(847) 486-4700 (847) 486-4734</b>		Telephone: Fax Number:		Telephone: Fax Number: <b>847-824-8300</b>	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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

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

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

[23. Illinois Administrative Code 100. Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

**Submit Paper Copy of AFR with Signatures**

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.

[Single Audit Act A-133](#)

**Qualifications of Auditing Firm**

- \* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
- \* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code*. [105 ILCS 5/8-2; 10-20.19; 19-6]
3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code*. [105 ILCS 5/10-20.21]
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act*. [30 ILCS 115/12]
9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
10. One or more interfund loans were outstanding beyond the term provided by statute.
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
12. Substantial, or systemic 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: 2/12/1995
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.

An adverse opinion is issued has the financial statements have been prepared using accounting practices prescribed by the Illinois State Board of Education, which practice differs from accounting principles generally accepted in the United States of America.

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

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

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

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

Date: 12/30/2012

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Intergovernmental Accounts Receivable (150)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	231828	0	430752	27471	326802	1016853
<b>Other Receivables (160)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Deferred Revenues &amp; Other Current Liabilities (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Total</b>						1016853

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

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

[Empty box for comments]

Miller Cooper & Co., Ltd.

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

14-Nov-12

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2011</b>		Equalized Assessed Valuation (EAV):		5,407,332,337								
8													
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash			
10	Rate(s):	0.015185	+	0.000740	+	0.000092	=	0.016020		0.000157			
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance					
16		99,397,627		93,700,401		5,697,226		72,226,475					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates			
23		0	+	0	+	0	+	0	+	0			
24		Other		Total									
25		0	=	0									
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					373,105,931						
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	102,490,890							
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	Northfield Township High School District 225															
8	<b>District Code:</b>	05-016-2250-17															
9	<b>County Name:</b>	Cook															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										72,226,475.00	0.729	<b>Weight</b>	0.35		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										99,038,627.00		<b>Value</b>	1.40		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(359,000.00)					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										93,700,401.00	0.946	<b>Adjustment</b>	0		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										99,038,627.00		<b>Weight</b>	0.35		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(359,000.00)					
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>											<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										75,118,098.00	288.60	<b>Weight</b>	0.10		
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										260,278.89		<b>Value</b>	0.40		
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>		
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	<b>Weight</b>	0.10		
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										73,631,644.43		<b>Value</b>	0.40		
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>		
32	Long-Term Debt Outstanding (P3, Cell H37)											102,490,890.00	72.53	<b>Weight</b>	0.10		
33	Total Long-Term Debt Allowed (P3, Cell H31)											373,105,931.25		<b>Value</b>	0.30		
34																	
35															<b>Total Profile Score:</b>	<b>3.90 *</b>	
36																	
37	<b>Estimated 2013 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39																	
40																	
41																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	<b>Acct. #</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Services</b>	<b>Transportation</b>	<b>Municipal Retirement/Social Security</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>	<b>Fire Prevention &amp; Safety</b>
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		42,728,668	11,381,485	3,664,998	4,095,690	2,353,554	3,105,009	16,912,255	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	38,762,191	1,887,622	3,813,494	237,353	1,321,336	0	401,819	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,177,618	0	0	430,752	0	0	0	0	0
9	Other Receivables	160	100,082	12,151	6,566	6,480	445,300	10,854	27,293	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	266,740	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>82,768,559</b>	<b>13,281,258</b>	<b>7,485,058</b>	<b>4,770,275</b>	<b>4,120,190</b>	<b>3,382,603</b>	<b>17,341,367</b>	<b>0</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,751,476	156,488	0	149,095	0	72,436	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	88,273	7,947	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,335,967	9	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	39,810,814	1,887,622	3,813,494	345,473	1,496,023	0	401,820	0	0
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>42,986,530</b>	<b>2,052,066</b>	<b>3,813,494</b>	<b>494,568</b>	<b>1,496,023</b>	<b>72,436</b>	<b>401,820</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0					266,740	0	0	0
39	Unreserved Fund Balance	730	39,782,029	11,229,192	3,671,564	4,275,707	2,624,167	3,043,427	16,939,547	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>82,768,559</b>	<b>13,281,258</b>	<b>7,485,058</b>	<b>4,770,275</b>	<b>4,120,190</b>	<b>3,382,603</b>	<b>17,341,367</b>	<b>0</b>	<b>0</b>

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,596,993		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>1,596,993</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,477,361	
17	Building & Building Improvements	230		203,667,027	
18	Site Improvements & Infrastructure	240		4,412,635	
19	Capitalized Equipment	250		12,834,966	
20	Construction in Progress	260		387,727	
21	Amount Available in Debt Service Funds	340			3,671,564
22	Amount to be Provided for Payment on Long-Term Debt	350			98,819,326
23	<b>Total Capital Assets</b>			<b>222,779,716</b>	<b>102,490,890</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,596,993		
34	<b>Total Current Liabilities</b>		<b>1,596,993</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			102,490,890
37	<b>Total Long-Term Liabilities</b>				<b>102,490,890</b>
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			222,779,716	
41	<b>Total Liabilities and Fund Balance</b>		<b>1,596,993</b>	<b>222,779,716</b>	<b>102,490,890</b>



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	Local Sources	1000	80,331,301	9,348,618	8,188,442	2,391,152	3,702,845	644,384	875,037	0	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	3,547,893	0	0	861,504	0	50,000	0	0	0
7	Federal Sources	4000	2,042,122	0	206,469	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		85,921,316	9,348,618	8,394,911	3,252,656	3,702,845	694,384	875,037	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,713,647								
10	<b>Total Receipts/Revenues</b>		98,634,963	9,348,618	8,394,911	3,252,656	3,702,845	694,384	875,037	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	54,936,770				1,124,131				
13	Support Services	2000	28,954,310	7,365,252		2,403,276	1,897,985	10,007,528		0	0
14	Community Services	3000	40,793	0		0	40,590				
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0			0
16	Debt Service	5000	0	0	8,587,148	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		83,931,873	7,365,252	8,587,148	2,403,276	3,062,706	10,007,528		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,713,647	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		96,645,520	7,365,252	8,587,148	2,403,276	3,062,706	10,007,528		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,989,443	1,983,366	(192,237)	849,380	640,139	(9,313,144)	875,037	0	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						359,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	60,000	0	371,881	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		60,000	0	371,881	0	0	359,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810	0	359,000							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	60,000	371,881	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		60,000	730,881	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	(730,881)	371,881	0	0	359,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,989,443	1,252,485	179,644	849,380	640,139	(8,954,144)	875,037	0	0
79	<b>Fund Balances - July 1, 2011</b>		37,792,586	9,976,707	3,491,920	3,426,327	1,984,028	12,264,311	16,064,510	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2012</b>		39,782,029	11,229,192	3,671,564	4,275,707	2,624,167	3,310,167	16,939,547	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		78,895,221	4,314,517	8,184,441	1,737,322	1,470,948	0	845,484	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,790,429				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>78,895,221</b>	<b>4,314,517</b>	<b>8,184,441</b>	<b>1,737,322</b>	<b>3,261,377</b>	<b>0</b>	<b>845,484</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	0	1,982,428	0	0	437,601	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	2,500,000	0	0	0	519,035	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>4,482,428</b>	<b>0</b>	<b>0</b>	<b>437,601</b>	<b>519,035</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	420,620								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>420,620</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				646,932					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					646,932					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	75,937	11,844	4,001	6,898	3,867	70,994	29,553	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		75,937	11,844	4,001	6,898	3,867	70,994	29,553	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		0								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	14,343	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	68,131	318,804							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	47,419	0							
82	<b>Total District/School Activity Income</b>		129,893	318,804							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	590,363	221,025							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	20,319	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	34,637	0		0					
99	Refund of Prior Years' Expenditures	1950	(1,330)	0	0	0	0	6,049		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	96,600								
102	Proceeds from Vendors' Contracts	1980	48,761	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	40,599	0	0	0	0	27,987	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		809,630	221,025	0	0	0	54,355	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	80,331,301	9,348,618	8,188,442	2,391,152	3,702,845	644,384	875,037	0	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	1,559,535	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		1,559,535	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	53,959			0					
125	Special Education - Extraordinary	3105	653,604			0					
126	Special Education - Personnel	3110	927,229	0		0					
127	Special Education - Orphanage - Individual	3120	98,346			0					
128	Special Education - Orphanage - Summer	3130	14,609			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		1,747,747	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	75,180	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		75,180	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	67,699								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		67,699				0				
145	State Free Lunch & Breakfast	3360	0								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	83,048	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500	0	0		0	0				
152	Transportation - Special Education	3510	0	0		861,504	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		0	0		861,504	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				50,000			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	14,684	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		1,988,358	0	0	861,504	0	50,000	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	3,547,893	0	0	861,504	0	50,000	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001	103,861	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		103,861	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	0				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		<b>0</b>				<b>0</b>				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	268,139	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	<b>Total Title I</b>		<b>268,139</b>	<b>0</b>		<b>0</b>	<b>0</b>				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	560,974	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	764,036	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	<b>Total Federal - Special Education</b>		<b>1,325,010</b>	<b>0</b>		<b>0</b>	<b>0</b>				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III - Tech Prep	4770	60,070	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		<b>60,070</b>	<b>0</b>			<b>0</b>				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	206,469	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	2,151	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		<b>2,151</b>	<b>0</b>	<b>206,469</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0	0				
262	Title III - English Language Acquisition	4909	19,111			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	0	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	63,478	0		0	0				
266	Title II - Teacher Quality	4932	0	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	191,218	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	9,084	0		0	0	0			0
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>1,938,261</b>	<b>0</b>	<b>206,469</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>2,042,122</b>	<b>0</b>	<b>206,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
273	<b>Total Direct Receipts/Revenues</b>		<b>85,921,316</b>	<b>9,348,618</b>	<b>8,394,911</b>	<b>3,252,656</b>	<b>3,702,845</b>	<b>694,384</b>	<b>875,037</b>	<b>0</b>	<b>0</b>



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	26,439,276	5,329,080	632,189	342,713	14,027	115,205	106,153	0	32,978,643	33,239,789
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	5,123,555	839,282	780,893	55,246	24,799	12,503	665	0	6,836,943	6,400,051
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	109,942	13,554	4,525	61,282	0	0	0	0	189,303	29,000
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	2,750,329	308,121	37,085	93,992	57,421	0	34,046	0	3,280,994	3,189,776
13	Interscholastic Programs	1500	4,207,283	211,278	540,209	234,977	0	24,872	42,562	0	5,261,181	5,149,350
14	Summer School Programs	1600	409,741	4,316	24,034	15,949	0	8,987	0	0	463,027	477,126
15	Gifted Programs	1650	416,237	48,886	2,205	2,305	0	0	0	0	469,633	472,242
16	Driver's Education Programs	1700	520,189	49,397	4,123	3,121	0	0	0	0	576,830	593,130
17	Bilingual Programs	1800	563,935	85,613	0	3,927	0	0	0	0	653,475	531,757
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	58,332	0	0	58,332	30,000
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						4,168,409			4,168,409	3,820,000
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>40,540,487</b>	<b>6,889,527</b>	<b>2,025,263</b>	<b>813,512</b>	<b>96,247</b>	<b>4,388,308</b>	<b>183,426</b>	<b>0</b>	<b>54,936,770</b>	<b>53,932,222</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	1,610,038	284,828	249,237	12,790	0	0	2,155	0	2,159,048	2,215,925
36	Guidance Services	2120	3,860,053	560,603	19,744	7,806	0	0	13,107	0	4,461,313	4,579,431
37	Health Services	2130	333,860	73,328	3,564	6,379	0	0	0	0	417,131	433,936
38	Psychological Services	2140	883,361	94,857	7,245	0	0	0	0	0	985,463	1,005,528
39	Speech Pathology & Audiology Services	2150	253,838	29,852	0	0	0	0	0	0	283,690	281,343
40	Other Support Services - Pupils (Describe & Itemize)	2190	623,534	218,561	1,881	0	0	0	0	0	843,976	919,685
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>7,564,684</b>	<b>1,262,029</b>	<b>281,671</b>	<b>26,975</b>	<b>0</b>	<b>0</b>	<b>15,262</b>	<b>0</b>	<b>9,150,621</b>	<b>9,435,848</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	779,307	190,338	187,078	15,527	0	0	66,156	0	1,238,406	1,260,399
44	Educational Media Services	2220	1,415,161	229,031	48,057	137,286	0	0	277,222	0	2,106,757	2,173,324
45	Assessment & Testing	2230	0	0	3,120	0	0	0	0	0	3,120	0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,194,468</b>	<b>419,369</b>	<b>238,255</b>	<b>152,813</b>	<b>0</b>	<b>0</b>	<b>343,378</b>	<b>0</b>	<b>3,348,283</b>	<b>3,433,723</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	43,046	6,473	913,507	1,565	0	31,816	0	0	996,407	1,033,180
49	Executive Administration Services	2320	478,496	89,876	13,119	365	0	1,271	0	0	583,127	598,304
50	Special Area Administration Services	2330	676,519	135,978	28,336	10,075	0	3,335	0	0	854,243	922,127
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,198,061</b>	<b>232,327</b>	<b>954,962</b>	<b>12,005</b>	<b>0</b>	<b>36,422</b>	<b>0</b>	<b>0</b>	<b>2,433,777</b>	<b>2,553,611</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	1,454,805	256,120	100,376	110,312	0	35,653	0	0	1,957,266	1,957,171
55	Other Support Services - School Admin (Describe & Itemize)	2490	3,670,769	777,371	0	0	0	0	0	0	4,448,140	4,481,194
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>5,125,574</b>	<b>1,033,491</b>	<b>100,376</b>	<b>110,312</b>	<b>0</b>	<b>35,653</b>	<b>0</b>	<b>0</b>	<b>6,405,406</b>	<b>6,438,366</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	252,982	42,382	3,784	553	0	0	0	0	299,701	329,700
59	Fiscal Services	2520	474,033	99,618	3,806	6,127	0	0	0	0	583,584	838,366
60	Operation & Maintenance of Plant Services	2540	360	0	254,146	1,486,915	0	1,372	0	0	1,742,793	1,877,600
61	Pupil Transportation Services	2550	0	0	55,399	0	0	0	0	0	55,399	54,770
62	Food Services	2560	0	0	17,591	0	0	0	25,148	0	42,739	30,000
63	Internal Services	2570	0	0	715,907	137,755	0	23,665	0	0	877,327	867,500
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>727,375</b>	<b>142,000</b>	<b>1,050,633</b>	<b>1,631,350</b>	<b>0</b>	<b>25,037</b>	<b>25,148</b>	<b>0</b>	<b>3,601,543</b>	<b>3,997,936</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	27,969	69	133,500	28,718	123,089	4	197	0	313,546	262,193
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	143,505	21,590	13,748	1,733	0	6	0	0	180,582	182,791
69	Staff Services	2640	346,811	270,541	11,299	8,351	0	804	0	0	637,806	688,257
70	Data Processing Services	2660	1,344,731	162,929	681,504	286,029	319,694	0	62,928	0	2,857,815	3,077,918
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,863,016</b>	<b>455,129</b>	<b>840,051</b>	<b>324,831</b>	<b>442,783</b>	<b>814</b>	<b>63,125</b>	<b>0</b>	<b>3,989,749</b>	<b>4,211,160</b>
72	Other Support Services (Describe & Itemize)	2900	0	0	24,931	0	0	0	0	0	24,931	0
73	<b>Total Support Services</b>	<b>2000</b>	<b>18,673,178</b>	<b>3,544,345</b>	<b>3,490,879</b>	<b>2,258,286</b>	<b>442,783</b>	<b>97,926</b>	<b>446,913</b>	<b>0</b>	<b>28,954,310</b>	<b>30,070,643</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>40,439</b>	<b>0</b>	<b>0</b>	<b>354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,793</b>	<b>44,000</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			0			0			0	0
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
82					0			0			0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	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
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400						0			0	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										500,000
113	<b>Total Direct Disbursements/Expenditures</b>		59,254,104	10,433,872	5,516,142	3,072,152	539,030	4,486,234	630,339	0	83,931,873	84,546,865
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,989,443	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	7,369	0	49,757	8,932	65,770	121,512	0	0	253,340	276,000
123	Operation & Maintenance of Plant Services	2540	4,094,313	826,569	1,325,187	540,111	315,317	0	10,415	0	7,111,912	7,245,797
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,101,682</b>	<b>826,569</b>	<b>1,374,944</b>	<b>549,043</b>	<b>381,087</b>	<b>121,512</b>	<b>10,415</b>	<b>0</b>	<b>7,365,252</b>	<b>7,521,797</b>
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	<b>Total Support Services</b>	<b>2000</b>	<b>4,101,682</b>	<b>826,569</b>	<b>1,374,944</b>	<b>549,043</b>	<b>381,087</b>	<b>121,512</b>	<b>10,415</b>	<b>0</b>	<b>7,365,252</b>	<b>7,521,797</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
146	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										50,000
149	<b>Total Direct Disbursements/Expenditures</b>		4,101,682	826,569	1,374,944	549,043	381,087	121,512	10,415	0	7,365,252	7,571,797
150	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										1,983,366	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0	0
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						4,030,496			4,030,496	3,868,970
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						4,550,000			4,550,000	4,505,059
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			6,652			0			6,652	16,900
165	<b>Total Debt Services</b>	<b>5000</b>			6,652			8,580,496			8,587,148	8,390,929
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										50,000
167	<b>Total Disbursements/ Expenditures</b>				6,652			8,580,496			8,587,148	8,440,929
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(192,237)	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	16,945	1,145	2,377,533	1,653	0	6,000	0	0	2,403,276	2,550,438
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	16,945	1,145	2,377,533	1,653	0	6,000	0	0	2,403,276	2,550,438
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>											
203	Total Disbursements/ Expenditures	6000	16,945	1,145	2,377,533	1,653	0	6,000	0	0	2,403,276	2,600,438
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											849,380
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		523,998							523,998	514,010
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		265,548							265,548	242,515
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		17,817							17,817	17,377
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		50,311							50,311	51,753
216	Interscholastic Programs	1500		220,331							220,331	226,277
217	Summer School Programs	1600		13,614							13,614	14,825
218	Gifted Programs	1650		5,867							5,867	6,076
219	Driver's Education Programs	1700		5,683							5,683	6,110
220	Bilingual Programs	1800		20,962							20,962	27,751
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		1,124,131							1,124,131	1,106,696
223	<b>SUPPORT SERVICES (MR/SS)</b>											
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		110,141							110,141	116,869
226	Guidance Services	2120		154,252							154,252	164,033
227	Health Services	2130		29,973							29,973	30,143
228	Psychological Services	2140		13,847							13,847	16,070
229	Speech Pathology & Audiology Services	2150		3,558							3,558	2,824
230	Other Support Services - Pupils (Describe & Itemize)	2190		105,700							105,700	117,168
231	Total Support Services - Pupils	2100		417,471							417,471	447,106
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		11,250							11,250	11,569
234	Educational Media Services	2220		100,179							100,179	108,726
235	Assessment & Testing	2230		0							0	11
236	Total Support Services - Instructional Staff	2200		111,429							111,429	120,306

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		2,570							2,570	2,668
239	Executive Administration Services	2320		26,094							26,094	27,731
240	Service Area Administrative Services	2330		30,584							30,584	43,239
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>59,248</b>							<b>59,248</b>	<b>73,638</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		91,944							91,944	94,010
253	Other Support Services - School Administration (Describe & Itemize)	2490		172,613							172,613	175,806
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>264,557</b>							<b>264,557</b>	<b>269,817</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		16,845							16,845	16,064
257	Fiscal Services	2520		67,233							67,233	66,528
258	Facilities Acquisition & Construction Services	2530		1,272							1,272	37
259	Operation & Maintenance of Plant Services	2540		679,827							679,827	710,666
260	Pupil Transportation Services	2550		2,880							2,880	3,021
261	Food Services	2560		0							0	0
262	Internal Services	2570		0							0	0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>768,057</b>							<b>768,057</b>	<b>796,316</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		4,920							4,920	4,976
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		24,787							24,787	17,546
268	Staff Services	2640		31,472							31,472	32,256
269	Data Processing Services	2660		216,044							216,044	235,719
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>277,223</b>							<b>277,223</b>	<b>290,496</b>
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	<b>Total Support Services</b>	<b>2000</b>		<b>1,897,985</b>							<b>1,897,985</b>	<b>1,997,678</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>											
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										50,000
287	<b>Total Disbursements/Expenditures</b>			3,062,706				0			3,062,706	3,195,000
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										640,139	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	10,007,528	0	0	0	10,007,528	10,435,520
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	10,007,528	0	0	0	10,007,528	10,435,520
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
304	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	10,007,528	0	0	0	10,007,528	10,435,520
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(9,313,144)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150						0			0	0
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
330	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										0	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
353	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	<b>Beginning Balance July 1, 2011</b>											
5	ARRA - General State Aid	4850	0	0	0	0	0	0	0	0		0
6	ARRA - Title I Low Income	4851	0	0	0	0	0	0	0	0		0
7	ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
8	ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
9	ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0		0
11	ARRA - IDEA Part B Preschool	4856	0	0	0	0	0	0	0	0		0
12	ARRA - IDEA Part B Flow Through	4857	0	0	0	0	0	0	0	0		0
13	ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
14	ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
15	ARRA - McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0		0
16	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
22	Build America Bonds Interest Reimbursement	4869	206,469	0	0	0	0	0	206,469	0		206,469
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0		0
24	ARRA - Other II	4871	0	0	0	0	0	0	0	0		0
25	ARRA - Other III	4872	0	0	0	0	0	0	0	0		0
26	ARRA - Other IV	4873	0	0	0	0	0	0	0	0		0
27	ARRA - Other V	4874	0	0	0	0	0	0	0	0		0
28	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0		0
29	ARRA - Other VII	4876	0	0	0	0	0	0	0	0		0
30	ARRA - Other VIII	4877	0	0	0	0	0	0	0	0		0
31	ARRA - Other IX	4878	0	0	0	0	0	0	0	0		0
32	ARRA - Other X	4879	0	0	0	0	0	0	0	0		0
33	ARRA - Other XI	4880	2,151	2,151	0	0	0	0	0	0		2,151
34	<b>Total ARRA Programs</b>		208,620	2,151	0	0	0	0	206,469	0		208,620
35	<b>Ending Balance June 30, 2012</b>		0									

- 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:**
- Payments of maintenance costs;
  - Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
  - Purchase or upgrade of vehicles;
  - Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
  - Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
  - School modernization, renovation, or repair that is inconsistent with State Law.
- 2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:** 0

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2011 Levy)</b>	<b>Taxes Received (from 2010 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2011 Levy)</b>	<b>Estimated Taxes Due (from the 2011 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	78,895,221	42,525,757	36,369,464	82,109,038	39,583,281
5	Operations & Maintenance	4,314,517	2,072,378	2,242,139	4,000,000	1,927,622
6	Debt Services **	8,184,441	4,186,764	3,997,677	8,081,069	3,894,305
7	Transportation	1,737,322	257,647	1,479,675	500,000	242,353
8	Municipal Retirement	1,470,948	518,094	952,854	1,000,000	481,906
9	Capital Improvements	0	0	0	0	0
10	Working Cash	845,484	439,680	405,804	850,000	410,320
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,790,429	932,570	857,859	1,800,000	867,430
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>97,238,362</b>	<b>50,932,890</b>	<b>46,305,472</b>	<b>98,340,107</b>	<b>47,407,217</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/11	Issued 07/01/11 Through 06/30/12	Retired 07/01/11 Through 06/30/12	Outstanding Ending 06/30/12					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>	0	0	0	0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund	0	0	0	0					
7	Operations & Maintenance Fund	0	0	0	0					
8	Debt Services - Construction	0	0	0	0					
9	Debt Services - Working Cash	0	0	0	0					
10	Debt Services - Refunding Bonds	0	0	0	0					
11	Transportation Fund	0	0	0	0					
12	Municipal Retirement/Social Security Fund	0	0	0	0					
13	Fire Prevention & Safety Fund	0	0	0	0					
14	Other - (Describe & Itemize)	0	0	0	0					
15	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund	0	0	0	0					
18	Operations & Maintenance Fund	0	0	0	0					
19	Fire Prevention & Safety Fund	0	0	0	0					
20	Other - (Describe & Itemize)	0	0	0	0					
21	<b>Total TANs</b>	0	0	0	0					
22	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>	0	0	0	0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>	0	0	0	0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									0
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/11	Issued 7/1/11 thru 6/30/12	Any differences described and itemized	Retired 7/1/11 thru 6/30/12	Outstanding 6/30/12	Amount to be Provided for Payment on Long-Term Debt
31	Refunding Bonds - 2002A	04/01/02	6,845,000	3	6,845,000	0	0	1,605,000	5,240,000	5,051,140
32	Refunding Bonds - 2002B	04/01/02	14,740,000	3	10,010,869	0	545,960	125,000	10,431,829	10,055,846
33	Refunding Bonds - 2007A	01/01/07	37,590,000	3	37,590,000	0		0	37,590,000	36,235,179
34	Refunding Bonds - 2007B	01/01/07	18,265,000	3	10,885,000	0		2,550,000	8,335,000	8,034,590
35	Refunding Bonds - 2007C	01/01/07	10,421,844	3	12,742,287	0	599,899	0	13,342,186	12,861,307
36	Working Cash - 2008	01/24/08	14,570,000	6	14,570,000	0		0	14,570,000	14,044,868
37	Tax Lease Certificates - 2009	05/01/09	2,950,000	8	2,440,000	0		270,000	2,170,000	2,091,789
38	Build America Bonds - 2010	07/07/10	10,190,000	6	10,190,000	0		0	10,190,000	9,822,732
39	Compensated absences			7	599,810	0	22,065		621,875	621,875
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			115,571,844		105,872,966	0	1,167,924	4,550,000	102,490,890	98,819,326
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other	Compensated Absences						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Tax Lease Certificates						
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b>				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>		
3	<b>Cash Basis Fund Balance as of July 1, 2011</b>					0	0	0	0	0		
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100			0	0			
6	Earnings on Investments				10, 20, 40, 50 or 60-1500	0	0	0	0	0		
7	Drivers' Education Fees				10-1970					99,600		
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370					0		
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--		0	0	0	0		
11	Sale of Bonds				10, 20, 40 or 60-7200		0	0	0			
12	<b>Total Receipts</b>					0	0	0	0	99,600		
13	<b>DISBURSEMENTS:</b>											
14	Instruction				10 or 50-1000		0					
15	Facilities Acquisition & Construction Services				20 or 60-2530		0	0	0	0		
16	Tort Immunity Services				10, 20, 40-2360-2370	0						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt				30-5200				0			
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300				0			
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400				0			
21	<b>Total Debt Services</b>								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--		0	0	0	99,600		
23	<b>Total Disbursements</b>					0	0	0	0	99,600		
24	<b>Ending Cash Basis Fund Balance as of June 30, 2012</b>					0	0	0	0	0		
25	<b>Reserved Fund Balance</b>				714							
26	<b>Unreserved Fund Balance</b>				730	0	0	0	0	0		

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input checked="" 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:										0	
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.											
34	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					0						
37	Unemployment Insurance Act					0						
38	Insurance (Regular or Self-Insurance)					0						
39	Risk Management and Claims Service					0						
40	Judgments/Settlements					0						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0						
43	Legal Services					0						
44	Principal and Interest on Tort Bonds					0						

46 <sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

47

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

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	Description of Assets	Acct #	Cost 7-1-11	Add: Additions 2011-12	Less: Deletions 2011-12	Cost 6-30-12	Life In Years	Accumulated Depreciation 7-1-11	Add: Depreciation Allowable 2011-12	Less: Depreciation Deletions 2011-12	Accumulated Depreciation 6-30-12	Balance Undepreciated 6-30-12
5	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
6	Land	220										
7	Non-Depreciable Land	221	892,361	585,000	0	1,477,361						1,477,361
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	Buildings	230										
10	Permanent Buildings	231	193,482,851	10,184,176	0	203,667,027	50	60,633,686	5,189,013	0	65,822,699	137,844,328
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	4,391,625	21,010	0	4,412,635	20	2,953,171	183,476	0	3,136,647	1,275,988
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	4,388,685	352,362	0	4,741,047	10	3,269,655	25,688	0	3,295,343	1,445,704
15	5 Yr Schedule	252	7,555,156	538,763	0	8,093,919	5	5,063,898	1,076,091	0	6,139,989	1,953,930
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	Construction in Progress	260	0	387,727	0	387,727	--					387,727
18	<b>Total Capital Assets</b>	<b>200</b>	<b>210,710,678</b>	<b>12,069,038</b>	<b>0</b>	<b>222,779,716</b>		<b>71,920,410</b>	<b>6,474,268</b>	<b>0</b>	<b>78,394,678</b>	<b>144,385,038</b>
19	Non-Capitalized Equipment	700				640,754	10		64,075			
20	Allowable Depreciation								6,538,343			

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)						0	
8	Fiscal Services (1-2520) and (5-2520)						0	
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						0	
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>						0	
11	Value of Commodities Received for Fiscal Year 2012 <i>(Include the value of commodities when determining if an A-133 is required).</i>						0	
12	Internal Services (1-2570) and (5-2570)						0	
13	Staff Services (1-2640) and (5-2640)						0	
14	Data Processing Services (1-2660) and (5-2660)						0	
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		55,781,228		55,781,228		
20	<b>Support Services:</b>							
21	Pupil	2100		9,552,830		9,552,830		
22	Instructional Staff	2200		3,116,334		3,116,334		
23	General Admin.	2300		2,493,025		2,493,025		
24	School Admin	2400		6,669,963		6,669,963		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	316,546	0	316,546	0		
27	Fiscal Services	2520	650,817	0	650,817	0		
28	Oper. & Maint. Plant Services	2540		9,208,800	9,208,800	0		
29	Pupil Transportation	2550		2,461,555		2,461,555		
30	Food Services	2560		17,591		17,591		
31	Internal Services	2570	877,327	0	877,327	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		195,180		195,180		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		205,369		205,369		
36	Staff Services	2640	669,278	0	669,278	0		
37	Data Processing Services	2660	2,691,237	0	2,691,237	0		
38	<b>Other:</b>	2900		24,931		24,931		
39	<b>Community Services</b>	3000		81,383		81,383		
40	<b>Total</b>			5,205,205	89,808,189	14,414,005	80,599,389	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	5,205,205	Total Indirect costs:	14,414,005	
43				Total Direct Costs:	89,808,189	Total Direct Costs:	80,599,389	
44				=	<b>5.80%</b>	=	<b>17.88%</b>	
45								

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	83,931,873
9	O&M	Expenditures 15-22, L149	Total Expenditures			7,365,252
10	DS	Expenditures 15-22, L167	Total Expenditures			8,587,148
11	TR	Expenditures 15-22, L203	Total Expenditures			2,403,276
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			3,062,706
13	TORT	Expenditures 15-22, L330	Total Expenditures			0
14			<b>Total Expenditures</b>		\$	<b>105,350,255</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			463,027
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			4,168,409
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			40,793
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			0
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			539,030
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			630,339
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			381,087
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			10,415
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			4,550,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			13,614
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			40,590
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			<b>Total Deductions</b>		\$	<b>10,837,304</b>
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>94,512,951</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)</b>			<b>4,327.31</b>
78			<b>Estimated OEPP *</b>		\$	<b>21,841.04</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	646,932
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		0
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		448,697
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
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		811,388
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		34,637
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,747,747
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		75,180
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		67,699
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0
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		83,048
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		861,504
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		14,684
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		0
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		268,139
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		560,974
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		764,036
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		60,070
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		208,620
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		19,111
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		63,478
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		0
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		191,218
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)		9,084
172						
173				<b>Total Allowance for PCTC Computation</b>	\$	<b>6,936,246</b>
174				<b>Net Operating Expense for PCTC Computation</b>		<b>87,576,705</b>
175				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>6,538,343</b>
176				<b>Total Allowance for PCTC Computation</b>		<b>94,115,048</b>
177				<b>9 Mo ADA</b>		<b>4,327.31</b>
178				<b>Total Estimated PCTC *</b>	\$	<b>21,749.09</b>
179						
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					



	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>				
3	<b>Fiscal Year Ending June 30, 2012</b>				
4					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: <a href="http://www.isbe.net/sfms/afr/afr.htm">http://www.isbe.net/sfms/afr/afr.htm</a> .				
6	<input type="checkbox"/> Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
7	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget →				
8	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
9	Curriculum Planning	X	X	None	Northfield Township Articulation: D27, 28, 30, 31, 34, 225
10	Custodial Services				
11	Educational Shared Programs	X	X	None	Dual Credit Courses: D225, Oakton Community College
12	Employee Benefits	X	X	None	SSCRMP: D207, 214, 225
13	Energy Purchasing				
14	Food Services	X	X	None	Quest Food Management Services, Inc. - Outsourced
15	Grant Writing				
16	Grounds Maintenance Services				
17	Insurance	X	X	None	SSCRMP: D207, 211, 214, 225
18	Investment Pools	X	X	None	IPTIP & ISDLAF: D27, 28, 29, 30, 31, 225
19	Legal Services	X	X	None	PTAB: D27, 28, 29, 30, 31, 34, 225
20	Maintenance Services				
21	Personnel Recruitment	X	X	None	NWPA: 20 Districts (see below)
22	Professional Development	X	X	None	CADCA, IAASE, IASA, IASB, IASBO, ISPRA, IPA, NWPA
23	Shared Personnel	X	X	None	CSL Athletic Officials: D60, 113, 115, 202, 203, 207, 219, 225
24	Special Education Cooperatives	X	X	None	NSSED: 18 Districts (see below)
25	STEM (science, technology, engineering and math) Program Offerings		X	None	GBS (summer): D27, 28, 30, 31, 34, 225
26	Supply & Equipment Purchasing	X	X	None	ISABO pCard Program: IDCMS Rock Salt Bulk Contract
27	Technology Services				
28	Transportation	X	X	None	First Student, Inc. - Outsourced
29	Vocational Education Cooperatives	X	X	None	NSERVE: D202, 203, 207, 219, 225
30	All Other Joint/Cooperative Agreements	X	X	None	The Glen TIF: D30, 34, 225, Village of GV, Park Dist, Library
31	Other	X	X	None	Federal Impact Aid: D34, 112, 113, 187, 225
32					
33	<b>Additional space for Column (D) - Barriers to Implementation:</b>				
34	Line 21: D86,86,88,99,108,113,115,125,200,202,203,204,207,209,211,212,214,219,220,225				
35	Line 24: D27,28,29,30,31,34,35,36,38,65,67,106,109,112,113,115,203,225				
36					
37					
38	<b>Additional space for Column (E) - Name of LEA :</b>				
39					
40					
41					
42					

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: 0

RCDT Number: ---

Description	Funct. No.	Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	583,127		583,127	615,629		615,629
2. Special Area Administration Services	2330	854,243		854,243	882,500		882,500
3. Other Support Services - School Administration	2490	4,448,140		4,448,140	4,654,303		4,654,303
4. Direction of Business Support Services	2510	299,701	0	299,701	333,261	0	333,261
5. Internal Services	2570	877,327		877,327	866,387		866,387
6. Direction of Central Support Services	2610	313,546		313,546	317,036		317,036
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
<b>8. Totals</b>		7,376,084	0	7,376,084	7,669,116	0	7,669,116
<b>9. Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)</b>							4%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2012" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2012.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2013" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
(Date)\_\_\_\_\_  
Signature of Superintendent**If line 9 is greater than 5% please check one box below.**

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report, postmarked by January 18, 2013 to ensure inclusion in the Spring 2013 report, or postmarked by August 16, 2013 to ensure inclusion in the Fall 2013 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

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

**AUDIT CHECK ERROR: Error is due to the inclusion of other debt on page 25 in addition to bonded debt.**

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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

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

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

	A	B	C	D	E	F	G	H	
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b>								
2	<b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>								
3	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>								
4	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>								
5	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b>								
	<i>(All AFR pages must be completed to generate the following calculation)</i>								
6		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>			
7	<b>Direct Revenues</b>	85,921,316	9,348,618	3,252,656	875,037	99,397,627			
8	<b>Direct Expenditures</b>	83,931,873	7,365,252	2,403,276		93,700,401			
9	<b>Difference</b>	1,989,443	1,983,366	849,380	875,037	<b>5,697,226</b>			
10	<b>Fund Balance - June 30, 2012</b>	39,782,029	11,229,192	4,275,707	16,939,547	<b>72,226,475</b>			
11									
12									
13									
14									

Balanced - no deficit reduction plan is required.

## Audit Checklist

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

### Round all entries to the nearest dollar.

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

## Balancing Schedule

### Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Northfield Township High School Dis</b>	RCDT NUMBER <b>05-016-2250-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-001571</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Michael Riggle	NAME AND ADDRESS OF AUDIT FIRM <b>Miller Cooper &amp; Co., Ltd.</b> <b>1751 Lake Cook Road</b> <b>Deerfield</b>		
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>3801 W. Lake Avenue, Suite 200</b>  <b>Glenview</b> <b>60026</b>	E-MAIL ADDRESS    amace@millercooper.com		
	NAME OF AUDIT SUPERVISOR <b>Andrew L. Mace</b>		
	CPA FIRM TELEPHONE NUMBER <b>847 205-5000</b>	FAX NUMBER <b>847 205-1400</b>	

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

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

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

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



**Northfield Township High School District 225**  
**05-016-2250-17**  
**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

**Northfield Township High School District 225  
05-016-2250-17**

**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	\$ 2,248,591
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	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,248,591</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----	
Build America Bond Interest Refund		\$ (206,469)
-----	-----	
-----	-----	
-----	-----	

**ADJUSTED AFR FEDERAL REVENUES** \$ 2,042,122

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,042,122

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

**ADJUSTED SEFA FEDERAL REVENUE:** \$ 2,042,122

**DIFFERENCE:** \$ -

**Northfield Township High School District 225**  
**05-016-2250-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2012**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/11 (C)	Year 7/1/10-6/30/12 (D)	Year 7/1/09-6/30/11 (E)	Year 7/1/10-6/30/12 (F)			
U.S. DEPARTMENT OF EDUCATION									
PASSED THROUGH LAKE COUNTY, IL REGIONAL OFFICE OF EDUCATION									
Federal Impact Aid	84.041	12-4001-00	-	103,861	-	103,861	-	103,861	N/A
PASSED THROUGH IL STATE BOARD OF EDUCATION									
Title I - Low Income	84.010A	12-4300-00	1,804	268,139	-	308,434	-	308,434	320,863
(M) Fed.-Sp. Ed.-I.D.E.A - Room and Board	84.027	11-4625-00	252,086	229,411	252,086	229,411	-	481,497	N/A
(M) Fed.-Sp. Ed.-I.D.E.A - Room and Board	84.027	11-4625-XC	-	2,797	-	2,797	-	2,797	N/A
(M) Fed.-Sp. Ed.-I.D.E.A - Room and Board	84.027	12-4625-00	-	531,828	-	531,828	-	531,828	N/A
ARRA - Education Jobs Fund Program	84.410A	12-4880-00	-	2,151	-	2,151	-	2,151	N/A
Title III - Lang Inst Prog - Limited Eng. LIPLEP	84.365A	11-4909-00	26,860	2,000	28,860	0	-	28,860	28,860
Title III - Lang Inst Prog - Limited Eng. LIPLEP	84.365A	12-4909-00	-	17,111	0	21,660	-	21,660	21,660
Title II - Teacher Quality	84.367A	12-4932-00	-	63,478	0	64,229	-	64,229	64,232
SUB-TOTAL - Page 1			280,750	1,220,776	280,946	1,264,371	-	1,545,317	435,615

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

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

**Northfield Township High School District 225**  
**05-016-2250-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2012**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/11 (C)	Year 7/1/10-6/30/12 (D)	Year 7/1/09-6/30/11 (E)	Year 7/1/10-6/30/12 (F)			
U.S. DEPARTMENT OF EDUCATION									
PASSED THROUGH NORTH SUBURBAN EDUCATIONAL REGION FOR VOCATIONAL EDUCATION									
Vocational Education - Perkins	84.048A	12-4745-00	-	60,070	-	60,070	-	60,070	N/A
PASSED THROUGH NORTH SUBURBAN SPECIAL EDUCATION DISTRICT									
(M) Fed. - Sp. Ed. - I.D.E.A. - Flow Through	84.027	12-4620-00	-	560,974	-	560,974	-	560,974	N/A
PASSED THROUGH ILLINOIS DEPARTMENT OF HUMAN SERVICES									
DORS - Step	84.126	12-4909-00	-	9,084	-	9,084	-	9,084	N/A
TOTAL US DEPARTMENT OF EDUCATION			280,750	1,850,904	280,946	1,894,499	-	2,175,445	435,615
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PASSED THROUGH ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES									
Medicaid - Administrative Outreach	93.778	12-4991-00	-	191,218	-	191,218	-	191,218	N/A
TOTAL FEDERAL AWARDS			280,750	2,042,122	280,946	2,085,717	-	2,366,663	435,615

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

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

**Northfield Township High School District 225**  
**05-016-2250-17**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2012**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Northfield Township High School District 225** and is presented on the **Modified Accrual 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 **Basic** financial statements.

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

Of the federal expenditures presented in the schedule, **Northfield Township High School District 225** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE		

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

<sup>6</sup> 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

**Northfield Township High School District 225  
05-016-2250-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2012**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee?   X   YES        NO

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

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

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

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

**Northfield Township High School District 225**  
**05-016-2250-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2012**

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

1. FINDING NUMBER:<sup>14</sup>     N/A          2. THIS FINDING IS:       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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





**Northfield Township High School District 225**  
**05-016-2250-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2012**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
NONE		

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

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

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

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

**Northfield Township High School District 225**  
**05-016-2250-17**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2012**

**Corrective Action Plan**

Finding No.:           N/A          

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person:

Management Response:

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