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

[x] School District
[ ] Joint Agreement

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

Illinois School District/Joint Agreement Annual Financial Report *

June 30, 2011

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
19-022-2030-26

County Name:
Dupage

Name of School District/Joint Agreement:
Naperville Community Unit School District No. 203

Address:
203 West Hillside Road

City:
Naperville

Email Address:

Zip Code:
60540

Accounting Basis:

[ ] CASH
[x] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

Certified Public Accountant Information

Name of Auditing Firm:
Baker Tilly Virchow Krause, LLP

Name of Audit Manager:
Steve Murray

Address:
1301 West 22nd Street, Suite 400

City: **Oak Brook** | State: **IL** | Zip Code: **60523**

Phone Number: **(630) 990-3131** | Fax Number: **(630) 990-0039**

IL. License Number: **066-004260** | Expiration Date:

Email Address:
steve.murray@bakertilly.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified [x] Unqualified
[ ] Adverse
[ ] Disclaimer

A-133 Single Audit Status:

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

ISBE Use Only

[✓] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Mark A. Mitrovich

Email Address:
MMitrovich@naperville203.org

Telephone: (630) 548-6000 | Fax Number: (630) 983-2236

Signature & Date:
X [signature] 1/9/12

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: | Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: | Fax Number:

Signature & Date:

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

ISBE Form SD50-35/JA50-60 (04/11)

Printed: 12/21/2011
afr11_11

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

  Attachment Manager Link

  Note: *CD/Disk no longer accepted.*

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

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

Submit Paper Copy of AFR with Signatures

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

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

Qualifications of Auditing Firm

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

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

Page 2

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ **18.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ **19.** Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ **20.** Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/91
- ☐ **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

23. Enter the date that the district used to accrue mandated categorical payments — Date: 8/31/2011

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1015524	44915	1423103	455592	577191	3516325
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	N/A	N/A	N/A	N/A	N/A	0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1015524	44915	1423103	455592	577191	3516325
Total						3516325

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly Virchow Krause, LLP
Name of Audit Firm (print)

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

Steve Murray CPA
Signature

12/28/2011
mm/dd/yyyy

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FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2010 — Equalized Assessed Valuation (EAV): 4,828,639,663

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.032142	+	0.007021	+	0.001204	=	0.040370	

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
236,341,207	241,713,902	(5,372,695)	114,665,628

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

	a. 6.9% for elementary and high school districts,	666,352,273
X	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	41,356,800

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name: Naperville Community Unit School District No. 203
District Code: 19-022-2030-26
County Name: Dupage

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	114,665,628.00	0.485	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	236,341,207.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	241,713,902.00	1.023	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	236,341,207.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) (Excluding C56, D56, C60, D60 C64 and D64)	Minus Funds 10 & 20	0.00			
Possible Adjustment:				Value	1.05
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10, 20 40 & 70	132,589,960.00	197.47	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	671,427.51		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	165,692,355.72		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H37)		41,356,800.00	93.79	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		666,352,273.49		Value	0.40

Total Profile Score: **3.65** *

Estimated 2012 Financial Profile Designation: RECOGNITION

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

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS**	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		126,822,626	0	241,829	1,534,852	5,348,664	3,037,106	4,232,482	0	1,246,330
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	78,995,135	17,074,265	0	2,927,989	3,054,024	0	0	731,998	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	4,776,989	0	246,531	1,468,017	0	0	0	0	0
9	Other Receivables	160	296,534	0	0	0	110,000	485,433	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	1,921,122	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	**Total Current Assets**		212,812,406	17,074,265	488,360	5,930,858	8,512,688	3,522,539	4,232,482	731,998	1,246,330
14	**CAPITAL ASSETS (200)**										
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	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410	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	3,714,471	3,957,522	0	314,587	0	3,522,539	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	15,532,914	35,661	0	461,014	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	788,228	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	80,993,129	17,476,965	0	2,898,120	3,022,866	0	0	729,922	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		100,240,514	21,470,148	0	3,673,721	3,811,094	3,522,539	0	729,922	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	1,921,122	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	110,650,770	(4,395,883)	488,360	2,257,137	4,701,594	0	4,232,482	2,076	1,246,330
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		212,812,406	17,074,265	488,360	5,930,858	8,512,688	3,522,539	4,232,482	731,998	1,246,330

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		2,285,327		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		2,285,327		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		12,807,262	
17	Building & Building Improvements	230		201,651,764	
18	Site Improvements & Infrastructure	240		10,487,227	
19	Capitalized Equipment	250		55,597,805	
20	Construction in Progress	260		73,049,458	
21	Amount Available in Debt Service Funds	340			488,360
22	Amount to be Provided for Payment on Long-Term Debt	350			40,868,440
23	**Total Capital Assets**			353,593,516	41,356,800
24	**CURRENT LIABILITIES (400)**				
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	2,285,327		
34	**Total Current Liabilities**		2,285,327		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			41,356,800
37	**Total Long-Term Liabilities**				41,356,800
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			353,593,516	
41	**Total Liabilities and Fund Balance**		2,285,327	353,593,516	41,356,800

BASIC FINANCIAL STATEMENT

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

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

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	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	**RECEIPTS/REVENUES**										
4	**Local Sources**	1000	167,704,332	29,650,121	1,549,770	5,341,391	6,194,791	61,503	5,988	1,758,354	0
5	**Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
6	**State Sources**	3000	18,435,066	0	0	5,645,813	0	333,978	0	0	0
7	**Federal Sources**	4000	9,558,496	0	497,630	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		195,697,894	29,650,121	2,047,400	10,987,204	6,194,791	395,481	5,988	1,758,354	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	26,677,537	0	0	0	0	0		0	0
10	**Total Receipts/Revenues**		222,375,431	29,650,121	2,047,400	10,987,204	6,194,791	395,481	5,988	1,758,354	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	122,614,437				2,612,022				
13	**Support Services**	2000	52,255,207	50,709,212		9,787,684	4,034,302	14,845,588		1,549,726	990,416
14	**Community Services**	3000	637,036	0		0	28,157				
15	**Payments to Other Districts & Govermental Units**	4000	5,710,326	0	0	0	157	0			0
16	**Debt Service**	5000	0	0	3,672,008	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		181,217,006	50,709,212	3,672,008	9,787,684	6,674,638	14,845,588		1,549,726	990,416
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	26,677,537	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		207,894,543	50,709,212	3,672,008	9,787,684	6,674,638	14,845,588		1,549,726	990,416
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		14,480,888	(21,059,091)	(1,624,608)	1,199,520	(479,847)	(14,450,107)	5,988	208,628	(990,416)
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund	7110									
25	Abatement of the Working Cash Fund	7110	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 [6]	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 Debt Service Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [4]	7170			0						
32	**SALE OF BONDS (7200)**										
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 [5]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			92,500						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			8,945						
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						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	**Total Other Sources of Funds**		0	0	101,445	0	0	0	0	0	0
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund	8110							0		
48	Transfer of Working Cash Fund Interest	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, 2011

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	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
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest[6]	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	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	92,500				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	8,945				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
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	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		0	101,445	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	(101,445)	101,445	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		14,480,888	(21,160,536)	(1,523,163)	1,199,520	(479,847)	(14,450,107)	5,988	208,628	(990,416)
79	**Fund Balances - July 1, 2010**		98,091,004	16,764,653	2,011,523	1,057,617	5,181,441	14,450,107	4,226,494	(206,552)	2,236,746
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2011**		112,571,892	(4,395,883)	488,360	2,257,137	4,701,594	0	4,232,482	2,076	1,246,330

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

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	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	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**										
5	Designated Purposes Levies (1110-1120) [7]		155,273,578	29,099,437	1,548,127	5,154,378	3,022,557	0	0	1,729,604	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	1,698,986	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,012,506				
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	**Total Ad Valorem Taxes Levied By District**		156,972,564	29,099,437	1,548,127	5,154,378	6,035,063	0	0	1,729,604	0
13	**PAYMENTS IN LIEU OF TAXES**										
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 [9]	1230	2,397,889	0	0	0	150,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	**Total Payments in Lieu of Taxes**		2,397,889	0	0	0	150,000	0	0	0	0
19	**TUITION**										
20	Regular - Tuition from Pupils or Parents (In State)	1311	207,154								
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	476,558								
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	**Total Tuition**		683,712								
41	**TRANSPORTATION FEES**										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				22,395					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				29,864					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				131,377					
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					

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

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	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
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
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	**Total Transportation Fees**					183,636					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	671,101	25,218	1,643	2,673	9,728	59,920	5,988	3,404	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	**Total Earnings on Investments**		671,101	25,218	1,643	2,673	9,728	59,920	5,988	3,404	0
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	1,413,168								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	1,942,067								
72	Sales to Pupils - Other (Describe & Itemize)	1614	33,837								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	168,971								
75	**Total Food Service**		3,558,043								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	247,888	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,514,671	41,613							
80	Book Store Sales	1730	167,846	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	18,443	0							
82	**Total District/School Activity Income**		1,948,848	41,613							
83	**TEXTBOOK INCOME**										
84	Rentals - Regular Textbooks	1811	403,209								
85	Rentals - Summer School Textbooks	1812	298,629								
86	Rentals - Adult/Continuing Education Textbooks	1813	410,157								
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	2,125								
93	**Total Textbook Income**		1,114,120								
94	**OTHER REVENUE FROM LOCAL SOURCES**										
95	Rentals	1910	0	464,623							
96	Contributions and Donations from Private Sources	1920	15,700	0	0	0	0	0	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	124,293	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		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	0								
102	Proceeds from Vendors' Contracts	1980	0	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, 2011

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	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
104	Payment from Other Districts	1991	0	0	0	0	0	(917)			
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	218,062	19,230	0	704	0	2,500	0	25,346	0
108	**Total Other Revenue from Local Sources**		358,055	483,853	0	704	0	1,583	0	25,346	0
109	**Total Receipts/Revenues from Local Sources**	1000	167,704,332	29,650,121	1,549,770	5,341,391	6,194,791	61,503	5,988	1,758,354	0
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
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	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID**										
117	General State Aid- Sec. 18-8.05	3001	7,025,345	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	1,054,776	0	0	0	0	0		0	0
121	**Total Unrestricted Grants-In-Aid**		8,080,121	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	1,681,400			0					
125	Special Education - Extraordinary	3105	2,312,202			0					
126	Special Education - Personnel	3110	4,004,640	0		0					
127	Special Education - Orphanage - Individual	3120	580,516			0					
128	Special Education - Orphanage - Summer	3130	35,336			0					
129	Special Education - Summer School	3145	16,762			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	**Total Special Education**		8,630,856	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200	1,981	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	61,576	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	2,184	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	**Total Career and Technical Education**		65,741	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	366,926				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	**Total Bilingual Ed**		366,926				0				
145	State Free Lunch & Breakfast	3360	25,191								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	146,348	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, 2011

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	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
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500	0	0		240,834	0				
152	Transportation - Special Education	3510	0	0		5,404,979	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	**Total Transportation**		0	0		5,645,813	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	600,834	0		0	0				
159	Reading Improvement Block Grant	3715	182,695			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	77,874	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				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	258,480	0	0	0	0	333,978	0	0	0
172	**Total Restricted Grants-In-Aid**		10,354,945	0	0	5,645,813	0	333,978	0	0	0
173	**Total Receipts from State Sources**	3000	18,435,066	0	0	5,645,813	0	333,978	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
180	Head Start	4045	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	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
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	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	747,572				0				
195	Special Milk Program	4215	19,207				0				
196	School Breakfast Program	4220	0				0				

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

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	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
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	**Total Food Service**		766,779				0				
202	**TITLE I**										
203	Title I - Low Income	4300	543,186	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	**Total Title I**		543,186	0		0	0				
212	**TITLE IV**										
213	Title IV - Safe & Drug Free Schools - Formula	4400	974	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	**Total Title IV**		974	0		0	0				
217	**FEDERAL - SPECIAL EDUCATION**										
218	Fed - Spec Education - Preschool Flow-Through	4600	99,223	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	3,098,350	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	697,839	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	**Total Federal - Special Education**		3,895,412	0		0	0				
225	**CTE - PERKINS**										
226	CTE - Perkins - Title IIIE - Tech Prep	4770	45,053	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	**Total CTE - Perkins**		45,053	0			0				
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	64,581	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	2,003,961	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
247	Build America Bond Interest Reimbursement	4869	0	0	497,630	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, 2011

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	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
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	639,657	0	0	0	0	0		0	0
259	**Total Stimulus Programs**		2,708,199	0	497,630	0	0	0		0	0
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	93,459			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	0	0		0	0				
266	Title II - Teacher Quality	4932	347,861	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	364,833	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	708,183	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	84,557	0		0	0	0			0
271	**Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State**		9,558,496	0	497,630	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	4000	9,558,496	0	497,630	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues**		195,697,894	29,650,121	2,047,400	10,987,204	6,194,791	395,481	5,988	1,758,354	0

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

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	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
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**											
5	Regular Programs	1100	60,665,555	18,144,295	460,786	4,448,824	1,674,351	2,870	0	0	85,396,681	83,634,583
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	15,617,310	4,174,815	668,626	797,474	238,451	14,465	0	0	21,511,141	21,378,730
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	805,931	49,586	0	0	0	0	0	0	855,517	0
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	3,086,730	787,984	58,856	196,187	56,843	3,200	0	0	4,189,800	4,400,237
13	Interscholastic Programs	1500	2,972,674	474,587	217,598	134,167	63,549	101,346	0	0	3,963,921	3,885,718
14	Summer School Programs	1600	809,666	28,215	0	23,056	0	0	0	0	860,937	871,784
15	Gifted Programs	1650	1,882,571	585,947	0	0	0	0	0	0	2,468,518	2,419,802
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	2,773,368	592,495	0	343	0	0	0	0	3,366,206	2,933,719
18	Truant Alternative & Optional Programs	1900	0	1,716	0	0	0	0	0	0	1,716	10,000
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						0			0	0
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 Progms - Private Tuition	1922						0			0	0
32	**Total Instruction** [10]	**1000**	88,613,805	24,839,640	1,405,866	5,600,051	2,033,194	121,881	0	0	122,614,437	119,534,573
33	**SUPPORT SERVICES (ED)**											
34	**SUPPORT SERVICES - PUPILS**											
35	Attendance & Social Work Services	2110	2,350,101	596,544	13,739	5,410	0	0	0	0	2,965,794	2,924,059
36	Guidance Services	2120	3,410,859	738,713	10,711	7,131	0	0	0	0	4,167,414	4,103,725
37	Health Services	2130	2,078,258	456,254	77,688	41,928	72,685	0	0	0	2,726,813	2,489,983
38	Psychological Services	2140	1,693,784	424,082	38,511	54,108	0	0	0	0	2,210,485	2,230,271
39	Speech Pathology & Audiology Services	2150	2,307,134	545,766	50,843	71,312	10,482	0	0	0	2,985,537	2,907,009
40	Other Support Services - Pupils (Describe & Itemize)	2190	81,890	13,030	194,450	0	0	0	0	0	289,370	312,811
41	**Total Support Services - Pupils**	**2100**	11,922,026	2,774,389	385,942	179,889	83,167	0	0	0	15,345,413	14,967,858
42	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
43	Improvement of Instruction Services	2210	3,636,860	759,838	514,302	22,398	0	131,903	0	0	5,065,301	4,557,746
44	Educational Media Services	2220	3,104,162	861,923	2,986	223,461	219,198	0	0	0	4,411,730	4,385,486
45	Assessment & Testing	2230	184,077	44,263	109,773	206,687	0	568	0	0	545,368	529,530
46	**Total Support Services - Instructional Staff**	**2200**	6,925,099	1,666,024	627,061	452,546	219,198	132,471	0	0	10,022,399	9,472,762
47	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
48	Board of Education Services	2310	90,311	18,537	718,784	61,259	0	57,348	0	0	946,239	871,329
49	Executive Administration Services	2320	853,860	202,022	54,688	16,109	4,670	2,409	0	0	1,133,758	782,534
50	Special Area Administration Services	2330	1,065,794	263,902	4,117	6,619	0	0	0	0	1,340,432	1,283,675
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	**Total Support Services - General Administration**	**2300**	2,009,965	484,461	777,589	83,987	4,670	59,757	0	0	3,420,429	2,937,538

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

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	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
53	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
54	Office of the Principal Services	2410	6,840,148	1,881,746	108,286	12,708	8,663	11,443	0	0	8,862,994	8,152,121
55	Other Support Services - School Admin (Describe &	2490	1,294,090	316,746	0	0	0	0	0	0	1,610,836	1,602,327
56	**Total Support Services - School Administration**	**2400**	8,134,238	2,198,492	108,286	12,708	8,663	11,443	0	0	10,473,830	9,754,448
57	**SUPPORT SERVICES - BUSINESS**											
58	Direction of Business Support Services	2510	167,552	37,179	564	0	1,944	0	0	0	207,239	166,675
59	Fiscal Services	2520	520,825	106,511	77,096	7,710	0	1,067	0	0	713,209	768,472
60	Operation & Maintenance of Plant Services	2540	0	214	19,649	15,280	0	0	0	0	35,143	0
61	Pupil Transportation Services	2550	1,393	19	0	0	0	0	0	0	1,412	0
62	Food Services	2560	610,724	140,849	3,958,283	116,481	112,607	13,625	0	0	4,952,569	4,470,156
63	Internal Services	2570	134,119	39,725	0	0	0	0	0	0	173,844	362,889
64	**Total Support Services - Business**	**2600**	1,434,613	324,497	4,055,592	139,471	114,551	14,692	0	0	6,083,416	5,768,192
65	**SUPPORT SERVICES - CENTRAL**											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	13,981	4,497	0	0	0	0	0	0	18,478	37,232
68	Information Services	2630	63,117	6,042	69,953	6,379	0	509	0	0	146,000	176,554
69	Staff Services	2640	661,482	136,347	94,751	11,695	0	3,588	0	0	907,863	3,128,746
70	Data Processing Services	2660	1,345,509	238,750	1,249,330	890,040	1,261,685	1,623	0	0	4,986,937	4,991,139
71	**Total Support Services - Central**	**2600**	2,084,089	385,636	1,414,034	908,114	1,261,685	5,720	0	0	6,059,278	8,333,671
72	Other Support Services (Describe & Itemize)	2900	222,444	60,658	555,901	4,420	7,019	0	0	0	850,442	430,460
73	**Total Support Services**	**2000**	32,732,474	7,894,157	7,924,405	1,781,135	1,698,953	224,083	0	0	52,255,207	51,664,929
74	**COMMUNITY SERVICES (ED)**	**3000**	338,272	50,422	18,766	136,289	4,313	88,974	0	0	637,036	280,452
75	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**											
76	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
77	Payments for Regular Programs	4110			750			8,631			9,381	540,000
78	Payments for Special Education Programs	4120			273,400			754,964			1,028,364	5,842,520
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
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	**Total Payments to Dist & Other Govt Units (In-State)**	**4100**			274,150			763,595			1,037,745	6,382,520
84	Payments for Regular Programs - Tuition	4210						15,280			15,280	0
85	Payments for Special Education Programs - Tuition	4220						4,657,301			4,657,301	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	**Total Payments to Other District & Govt Units -Tuition (In State)**	**4200**						4,672,581			4,672,581	0
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, 2011

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	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
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	**Total Payments to Other District & Govt Units - Transfers (In-State)**	**4300**			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	**Total Payments to Other District & Govt Units**	**4000**			274,150			5,436,176			5,710,326	6,382,520
102	**DEBT SERVICES (ED)**											
103	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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	**Total Interest on Short-Term Debt**	**5100**						0			0	0
110	**Debt Services - Interest on Long-Term Debt**	**5200**						0			0	0
111	**Total Debt Services**	**5000**						0			0	0
112	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										1,100,000
113	**Total Direct Disbursements/Expenditures**		121,684,551	32,784,219	9,623,187	7,517,475	3,736,460	5,871,114	0	0	181,217,006	178,962,474
114	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										14,480,888	
115												
116	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
117	**SUPPORT SERVICES (O&M)**											
118	**SUPPORT SERVICES - PUPILS**											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	**SUPPORT SERVICES - BUSINESS**											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	(1,933)	0	0	0	(1,933)	0
123	Operation & Maintenance of Plant Services	2540	8,094,502	1,736,939	2,189,277	4,486,306	34,181,073	23,048	0	0	50,711,145	43,340,202
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	**Total Support Services - Business**	**2600**	8,094,502	1,736,939	2,189,277	4,486,306	34,179,140	23,048	0	0	50,709,212	43,340,202
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	**Total Support Services**	**2000**	8,094,502	1,736,939	2,189,277	4,486,306	34,179,140	23,048	0	0	50,709,212	43,340,202
129	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
130	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**											
131	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
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	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
138	**DEBT SERVICES (O&M)**	**5000**										
139	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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, 2011

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	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
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	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
146	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**						0			0	101,446
147	**Total Debt Services**	**5000**						0			0	0
148	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										100,000
149	**Total Direct Disbursements/Expenditures**		8,094,502	1,736,939	2,189,277	4,486,306	34,179,140	23,048	0	0	50,709,212	43,440,202
150	**Excess (Deficiency) of Receipts/Revenues/Over**										(21,059,091)	
151												
152	**30 - DEBT SERVICES (DS)**											
153	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**						0			0	0
154	**DEBT SERVICES (DS)**	**5000**										
155	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
162	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						1,838,508			1,838,508	1,543,366
163	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						1,832,500			1,832,500	1,740,000
164	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**			0			1,000			1,000	1,000
165	**Total Debt Services**	**5000**			0			3,672,008			3,672,008	3,284,366
166	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										0
167	**Total Disbursements/ Expenditures**				0			3,672,008			3,672,008	3,284,366
168	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,624,608)	
169												
170	**40 - TRANSPORTATION FUND (TR)**											
171	**SUPPORT SERVICES (TR)**											
172	**SUPPORT SERVICES - PUPILS**											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	**SUPPORT SERVICES - BUSINESS**											
175	Pupil Transportation Services	2550	3,624,675	951,424	2,842,117	864,442	1,504,046	980	0	0	9,787,684	9,872,000
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	**Total Support Services**	**2000**	3,624,675	951,424	2,842,117	864,442	1,504,046	980	0	0	9,787,684	9,872,000
178	**COMMUNITY SERVICES (TR)**	**3000**	0	0	0	0	0	0	0	0	0	0
179	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**											
180	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400			0			0			0	0
189	**Total Payments to Other Dist & Govt Units**	4000			0			0			0	0
190	**DEBT SERVICES (TR)**											
191	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
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	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						0			0	0
199	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						0			0	0
200	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						0			0	0
201	**Total Debt Services**							0			0	0
202	**PROVISION FOR CONTINGENCIES (TR)**	6000										100,000
203	**Total Disbursements/ Expenditures**		3,624,675	951,424	2,842,117	864,442	1,504,046	980	0	0	9,787,684	9,972,000
204	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										1,199,520	
205												
206	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
207	**INSTRUCTION (MR/SS)**											
208	Regular Programs	1100		976,122							976,122	1,715,000
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		1,121,350							1,121,350	640,000
211	Special Education Programs - Pre-K	1225		2,117							2,117	0
212	Remedial and Supplemental Programs - K-12	1250		139,040							139,040	65,000
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		50,933							50,933	0
216	Interscholastic Programs	1500		68,258							68,258	0
217	Summer School Programs	1600		36,384							36,384	0
218	Gifted Programs	1650		65,456							65,456	55,000
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		152,104							152,104	92,638
221	Truants' Alternative & Optional Programs	1900		258							258	0
222	**Total Instruction**	1000		2,612,022							2,612,022	2,567,638
223	**SUPPORT SERVICES (MR/SS)**	2000										
224	**SUPPORT SERVICES - PUPILS**											
225	Attendance & Social Work Services	2110		45,027							45,027	16,000
226	Guidance Services	2120		67,830							67,830	33,000
227	Health Services	2130		207,065							207,065	142,000
228	Psychological Services	2140		23,984							23,984	0
229	Speech Pathology & Audiology Services	2150		31,257							31,257	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		2,680							2,680	0
231	**Total Support Services - Pupils**	2100		377,843							377,843	191,000
232	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
233	Improvement of Instruction Services	2210		85,387							85,387	23,000
234	Educational Media Services	2220		220,295							220,295	233,000
235	Assessment & Testing	2230		15,596							15,596	0
236	**Total Support Services - Instructional Staff**	2200		321,278							321,278	256,000

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

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	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
237	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
238	Board of Education Services	2310		17,779							17,779	8,200
239	Executive Administration Services	2320		34,802							34,802	30,000
240	Service Area Administrative Services	2330		42,693							42,693	37,500
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	**Total Support Services - General Administration**	**2300**		95,274							95,274	75,700
251	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
252	Office of the Principal Services	2410		475,187							475,187	500,000
253	Other Support Services - School Administration (Describe & Itemize)	2490		40,418							40,418	44,400
254	**Total Support Services - School Administration**	**2400**		515,605							515,605	544,400
255	**SUPPORT SERVICES - BUSINESS**											
256	Direction of Business Support Services	2510		2,395							2,395	0
257	Fiscal Services	2520		96,356							96,356	78,000
258	Facilities Acquisition & Construction Services	2530		21,254							21,254	0
259	Operation & Maintenance of Plant Services	2540		1,463,033							1,463,033	1,620,762
260	Pupil Transportation Services	2550		667,974							667,974	1,000,000
261	Food Services	2560		52,799							52,799	0
262	Internal Services	2570		21,850							21,850	30,000
263	**Total Support Services - Business**	**2500**		2,325,661							2,325,661	2,728,762
264	**SUPPORT SERVICES - CENTRAL**											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		191							191	0
267	Information Services	2630		11,940							11,940	13,500
268	Staff Services	2640		110,315							110,315	61,000
269	Data Processing Services	2660		234,323							234,323	212,000
270	**Total Support Services - Central**	**2600**		356,769							356,769	286,500
271	Other Support Services (Describe & Itemize)	2900		41,872							41,872	0
272	**Total Support Services**	**2000**		4,034,302							4,034,302	4,082,362
273	**COMMUNITY SERVICES (MR/SS)**	**3000**		28,157							28,157	0
274	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**											
275	Payments for Special Education Programs	4120		157							157	0
276	Payments for CTE Programs	4140		0							0	0
277	**Total Payments to Other Dist & Govt Units**	**4000**		157							157	0
278	**DEBT SERVICES (MR/SS)**											
279	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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	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
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	**Total Debt Services - Interest**	**5000**						0			0	0
286	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
287	**Total Disbursements/Expenditures**			6,674,638				0			6,674,638	6,650,000
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(479,847)	
289												
290	**60 - CAPITAL PROJECTS (CP)**											
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530	115,752	17,430	950,112	6,505,272	7,257,022	0	0	0	14,845,588	20,817,790
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	**Total Support Services**	**2000**	115,752	17,430	950,112	6,505,272	7,257,022	0	0	0	14,845,588	20,817,790
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
297	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
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 &	4190			0			0			0	0
302	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
303	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
304	**Total Disbursements/ Expenditures**		115,752	17,430	950,112	6,505,272	7,257,022	0	0	0	14,845,588	20,817,790
305	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(14,450,107)	
306												
307	**70 - WORKING CASH (WC)**											
308												
309	**80 - TORT FUND (TF)**											
310	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	70,000
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	888,672	0	0	0	0	0	888,672	800,000
313	Unemployment Insurance Payments	2363	0	0	229,861	0	0	0	0	0	229,861	80,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	419,217	0	0	0	0	0	419,217	485,000
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	11,976	0	0	0	0	0	11,976	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 (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
322	**Total Support Services - General Administration**	**2000**	0	0	1,549,726	0	0	0	0	0	1,549,726	1,435,000
323	**DEBT SERVICES (TF)**	**5000**										
324	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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, 2011

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	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	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
329	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										100,000
330	**Total Disbursements/Expenditures**		0	0	1,549,726	0	0	0	0	0	1,549,726	1,535,000
331	**Excess (Deficiency) of Receipts/Revenues Over**										208,628	
332												
333	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
334	**SUPPORT SERVICES (FP&S)**											
335	**SUPPORT SERVICES - BUSINESS**											
336	Facilities Acquisition & Construction Services	2530	0	0	53,168	0	937,248	0	0	0	990,416	1,623,050
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	**Total Support Services - Business**	**2500**	0	0	53,168	0	937,248	0	0	0	990,416	1,623,050
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	**Total Support Services**	**2000**	0	0	53,168	0	937,248	0	0	0	990,416	1,623,050
341	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	**Total Payments to Other Dist & Govt Units**	**4000**						0			0	0
344	**DEBT SERVICES (FP&S)**											
345	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
349	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
350	**Debt Service - Payments of Principal on Long-Term Debt** (Lease/Purchase Principal Retired)	**5300**						0			0	0
351	**Total Debt Service**	**5000**						0			0	0
352	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
353	**Total Disbursements/Expenditures**		0	0	53,168	0	937,248	0	0	0	990,416	1,623,050
354	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(990,416)	

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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	Beginning Balance July 1, 2010											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	64,581	34,189	8,588		16,449	5,355				64,581
12	ARRA - IDEA Part B Flow Through	4857	2,003,961	336,213	76,666	416,652	599,321	301,709	273,400			2,003,961
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	497,630			497,630						497,630
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	639,657	573,997	65,660							639,657
34	Total ARRA Programs		3,205,829	944,399	150,914	914,282	615,770	307,064	273,400	0		3,205,829
35	Ending Balance June 30, 2011		0									
36												

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:** _____

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description**	**Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) ***	**Taxes Received (from the 2010 Levy)**	**Taxes Received (from 2009 & Prior Levies)**	**Total Estimated Taxes (from the 2010 Levy)**	**Estimated Taxes Due (from the 2010 Levy)**
3				(Column B - C)		(Column E - C)
4	Educational	158,161,423	76,570,880	81,590,543	155,202,136	78,631,256
5	Operations & Maintenance	29,548,627	16,725,908	12,822,719	33,901,879	17,175,971
6	Debt Services **	1,622,843		1,622,843		0
7	Transportation	5,240,388	2,868,252	2,372,136	5,813,682	2,945,430
8	Municipal Retirement	3,076,520	1,495,854	1,580,666	3,031,962	1,536,108
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	1,770,498	717,063	1,053,435	1,453,421	736,358
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,735,358	812,564	922,794	1,646,990	834,426
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,076,520	1,495,854	1,580,666	3,031,962	1,536,108
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	204,232,177	100,686,375	103,545,802	204,082,032	103,395,657
20						
21	* *The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	** *All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Description	Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
G.O Building Bonds, Series 2008	05/01/08	10,000,000	6	10,000,000				10,000,000	9,881,915
G.O School Building Bonds, Series 2009	08/26/09	33,000,000	6	33,000,000			1,740,000	31,260,000	30,890,868
Harris Lease Series 2001	08/01/01	800,000	7	189,300			92,500	96,800	95,657
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		43,800,000		43,189,300	0	0	1,832,500	41,356,800	40,868,440

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

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other Capital Lease
8. Other
9. Other

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

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description**	**Account No**	**Tort Immunity [a]**	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes [b]**	**Driver Education**
3	Cash Basis Fund Balance as of July 1, 2010						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		1,698,986	0		
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					0
8	School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9	Driver Education	10 or 20-3370					146,348
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	1,698,986	0	0	146,348
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		1,698,986			146,348
15	Facilities Acquisition & Construction Services	20 or 60-2530			0	0	
16	Tort Immunity Services	10, 20, 40-2360-2370	0				
17	**DEBT SERVICE**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
23	**Total Disbursements**		0	1,698,986	0	0	146,348
24	**Ending Cash Basis Fund Balance as of June 30, 2011**		0	0	0	0	0
25	**Reserved Fund Balance**	714					
26	**Unreserved Fund Balance**	730	0	0	0	0	0
27							

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]**		
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?		
31	If yes, list in the aggregate the following:	Total Claims Payments:	
32		Total Reserve Remaining:	
33	Using the following categories, list all other Tort Immunity expenditures **not**		
34	included in line 30 above. Include the total dollar amount for each category.		
35	**Expenditures:**		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		
37	Unemployment Insurance Act		
38	Insurance (Regular or Self-Insurance)		
39	Risk Management and Claims Service		
40	Judgments/Settlements		
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		
43	Legal Services		
44	Principal and Interest on Tort Bonds		

46 [a] Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances
47 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).
48 [b] 55 ILCS 5/5-1006.7

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Schedule of Capital Outlay and Depreciation

Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
Works of Art & Historical Treasures	**210**				0					0	0
Land	**220**										
Non-Depreciable Land	221	12,807,262			12,807,262						12,807,262
Depreciable Land	222				0	50		0		0	0
Buildings	**230**										
Permanent Buildings	231	189,207,128	12,444,636		201,651,764	50	77,027,255	4,033,035		81,060,290	120,591,474
Temporary Buildings	232				0	25		0		0	0
Improvements Other than Buildings (Infrastructure)	240	10,142,157	345,070		10,487,227	20	3,734,902	524,361		4,259,263	6,227,964
Capitalized Equipment	**250**										
10 Yr Schedule	251	51,410,404	6,258,439	2,071,038	55,597,805	10	37,087,926	5,559,781	2,071,038	40,576,669	15,021,136
5 Yr Schedule	252				0	5		0		0	0
3 Yr Schedule	253				0	3		0		0	0
Construction In Progress	**260**	40,779,689	41,481,530	9,211,761	73,049,458	–					73,049,458
Total Capital Assets	**200**	304,346,640	60,529,675	11,282,799	353,593,516		117,850,083	10,117,177	2,071,038	125,896,222	227,697,294
Non-Capitalized Equipment	**700**				0	10		0			
Allowable Depreciation								10,117,177			

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	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
6	**OPERATING EXPENSE PER PUPIL**					
7	**EXPENDITURES:**					
8	ED	Expenditures 15-22, L113		Total Expenditures	$	181,217,006
9	O&M	Expenditures 15-22, L149		Total Expenditures		50,709,212
10	DS	Expenditures 15-22, L167		Total Expenditures		3,672,008
11	TR	Expenditures 15-22, L203		Total Expenditures		9,787,684
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		6,674,638
13	TORT	Expenditures 15-22, L330		Total Expenditures		1,549,726
14				**Total Expenditures**	$	253,610,274
15						
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
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		860,937
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		632,723
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		5,710,326
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		3,736,460
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		34,179,140
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,832,500
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		1,504,046
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		2,117
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		36,384
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		28,157
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		157
74						
75				**Total Deductions**	$	48,522,947
76				**Total Operating Expenses (Regular K-12)**		205,087,327
77				**9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)**		16,720.88
78				**Estimated OEPP**	$	12,265.34
79						

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)

This schedule is completed for school districts only.

	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
80			**PER CAPITA TUITION CHARGE**		
81					
82	**LESS OFFSETTING RECEIPTS/REVENUES:**				
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 22,395
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	29,864
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	131,377
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	3,558,043
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	1,990,461
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	403,209
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)	2,125
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	464,623
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	124,293
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	8,630,856
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education	65,741
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	366,926
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	25,191
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	146,348
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	5,645,813
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	182,695
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	77,874
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	258,480
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	766,779
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	543,186
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV	974
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	3,098,350
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	697,839
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	45,053
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments	3,205,829
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	93,459
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America	0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality	347,861
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	364,833
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	708,183
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)	84,557
172					
173				**Total Allowance for PCTC Computation**	$ 32,083,217
174				**Net Operating Expense for PCTC Computation**	173,004,110
175				**Total Depreciation Allowance (from page 27, Col I)**	10,117,177
176				**Total Allowance for PCTC Computation**	183,121,287
177				**9 Mo ADA**	16,720.88
178				**Total Estimated PCTC**	$ 10,951.65
179					

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

6	**Support Services - Direct Costs (1-2000) and (5-2000)**	
7	Direction of Business Support Services (1-2510) and (5-2510)	
8	Fiscal Services (1-2520) and (5-2520)	
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*	3,958,283
11	Value of Commodities Received for Fiscal Year 2011 *(Include the value of commodities when determining if an A-133 is required)*.	59,565
12	Internal Services (1-2570) and (5-2570)	
13	Staff Services (1-2640) and (5-2640)	
14	Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*

			Restricted Program		Unrestricted Program	
		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	**Instruction**	1000		123,193,265		123,193,265
20	**Support Services:**					
21	Pupil	2100		15,640,089		15,640,089
22	Instructional Staff	2200		10,124,479		10,124,479
23	General Admin.	2300		5,060,759		5,060,759
24	School Admin	2400		10,980,772		10,980,772
25	**Business:**					
26	Direction of Business Spt. Srv.	2510	207,690	0	207,690	0
27	Fiscal Services	2520	809,565	0	809,565	0
28	Oper. & Maint. Plant Services	2540		18,028,248	18,028,248	0
29	Pupil Transportation	2550		8,953,024		8,953,024
30	Food Services	2560		934,478		934,478
31	Internal Services	2570	195,694	0	195,694	0
32	**Central:**					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		18,669		18,669
35	Information Services	2630		157,940		157,940
36	Staff Services	2640	1,018,178	0	1,018,178	0
37	Data Processing Services	2660	3,959,575	0	3,959,575	0
38	**Other:**	2900		885,295		885,295
39	**Community Services**	3000		660,880		660,880
40	**Total**		6,190,702	194,637,898	24,218,950	176,609,650

	Restricted Rate		Unrestricted Rate	
	Total Indirect Costs:	6,190,702	Total Indirect costs:	24,218,950
	Total Direct Costs:	194,637,898	Total Direct Costs:	176,609,650
	=	**3.18%**	=	**13.71%**

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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: Naperville Community Unit School Distri
RCDT Number: 19-022-2030-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011 (10) Educational Fund	(20) Operations & Maintenance Fund	Total	Budgeted Expenditures, Fiscal Year 2012 (10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	1,133,758		1,133,758	1,099,128		1,099,128
2. Special Area Administration Services	2330	1,340,432		1,340,432	1,303,472		1,303,472
3. Other Support Services - School Administration	2490	1,610,836		1,610,836	1,581,313		1,581,313
4. Direction of Business Support Services	2510	207,239	0	207,239	199,902		199,902
5. Internal Services	2570	173,844		173,844	231,855		231,855
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		4,466,109	0	4,466,109	4,415,670	0	4,415,670
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							-1%

CERTIFICATION

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

1/9/12
(Date)

X
Signature of Superintendent

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 report, or postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Naperville Community Unit School District No. 203
AFR ITEMIZATION
June 30, 2011

Itemization	Description
Page 10, Row 72 Sales to Pupils - Other	pre-payments by students for food
Page 10, Row 74 Other Food Service	pre-payments by adults for food
Page 10, Row 81 Other District/School Activity Revenue	fees collected for marching band, jazz band, and other fees
Page 10, Row 92 Other Textbook Income	miscellaneous textbook revenues
Page 11, Row 107 Other Local Revenues	miscellaneous local receipts
Page 11, Row 120 Other Unrestricted Grants-In-Aid from State Sources	ALOP grant
Page 12, Row 171 Other Restricted Revenue from State Sources	National Board Certificate Initiative, Library Grant, mentoring grant revenue
Page 14, Row 270 Other Restricted Revenue from Federal Sources	Department of Rehab Services grant
Ed Fund - Page 15, Row 40 Other Support Services - Pupils	salaries and benefits for other pupil support services
Ed Fund - Page 16, Row 55 Other Support Services - School Admin	salaries and benefits for school admin support services
Ed Fund - Page 16, Row 72 Other Support Services	other support service expenditures
DS Fund - Page 18, Row 164 Debt Services - Other	fees to paying agents
IMRF Fund - Page 19, Row 230 Other Support Services - Pupils	other pupil support service benefits
IMRF Fund - Page 20, Row 253 Other Support Services - School Admin	other school admin support service benefits
IMRF Fund - Page 20, Row 271 Other Support Services	other support service benefits