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:
05-016-0640-04

County Name:
Cook

Name of School District/Joint Agreement:
Park Ridge-Niles School District 64

Address:
164 S. Prospect Ave.

City:
Park Ridge, IL

Email Address:
rallard@d64.org

Zip Code:
60068

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:
Klein, Hall & Associates, LLC

Name of Audit Manager:
Scott Klein

Address:
3973 75th Street, Suite 102

City:	State:	Zip Code:
Aurora	**IL**	**60504**

Phone Number:	Fax Number:
630-898-5578	**630-898-5593**

IL. License Number:	Expiration Date:
066-003910	

Email Address:
sklein@kleinhallcpa.com

Annual Financial Report
Type of Auditor's Report Issued:

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

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?
[X] YES [ ] NO Were any findings issued?

ISBE Use Only

[✓] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): Philip V. Bender
Email Address: pbender@d64.org
Telephone: 847-318-4300 | Fax Number: 847-318-4351
Signature & Date: 10/14/11

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

Township Treasurer Name (type or print): Thomas H. AHLBECK
Email Address: tahlbeck@SSandG.com
Telephone: (847) 824-4000 | Fax Number: (847) 824-4012
Signature & Date: 10-14-11

[ ] 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)

TABLE OF CONTENTS

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.

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

9 - The Operation and Maintenance Fund had negative cash and investment balances during the year, constituting unauthorized interfund loans.

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: 6/30/2011

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)	538112	0	449394	242972	272608	1503086
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	269056	0	224697	121486	136304	751543
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1056392	0	713520	607073	693603	3070588
Total						1503086

* 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:

Klein, Hall & Asscolates, LLC
Name of Audit Firm (print)

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

Signature

10/12/2011
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): 2,016,342,297

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.021686	+	0.003815	+	0.000840	=	0.026340	0.000000

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
71,230,178	63,868,615	7,361,563	37,601,038

* 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	
0	+	0	+	0	+	0	+	0	+

Other		Total
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.

- [x] a. 6.9% for elementary and high school districts, 139,127,618
- [ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:..................................	511	14,995,000

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:

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: Park Ridge-Niles School District 64
District Code: 05-016-0640-04
County Name: Cook

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)	37,601,038.00	0.528	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	71,230,178.00		**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**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	63,868,615.00	0.897	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	71,230,178.00		**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:			0	**Value**	1.40
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	40,214,882.00	226.67	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	177,412.82		**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	45,143,887.69		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H37)		14,995,000.00	89.22	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		139,127,618.49		**Value**	0.40

Total Profile Score: 4.00 *

Estimated 2012 Financial Profile Designation: RECOGNITION

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

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

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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]		24,688,519	647,853	3,084,938	1,851,256	1,727,576	0	13,027,254	1,465,062	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	21,601,806	3,851,755	1,644,374	848,684	1,091,178	0	0	363,726	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,276,189	370,833	0	449,394	0	0	0	0	0
9	Other Receivables	160	176,088	0	0	1,083	1,708	0	78,494	156	0
10	Inventory	170	0	0		0		0			0
11	Prepaid Items	180	44,040	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	200,164	0	0	0	0	0	224,055	0	0
13	Total Current Assets		47,986,806	4,870,441	4,729,312	3,150,417	2,820,462	0	13,329,803	1,828,944	0
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	252,480	334,369	0	15,410	0	0	0	33,518	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	4,436,500	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	200,339	14,206	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	21,657,931	3,769,858	1,612,528	1,055,336	1,067,978	0	0	355,992	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		26,547,250	4,118,433	1,612,528	1,070,746	1,067,978	0	0	389,510	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	0	0	0	0	700,994	0	0	0	0
39	Unreserved Fund Balance	730	21,439,556	752,008	3,116,784	2,079,671	1,051,490	0	13,329,803	1,439,434	0
40	Investment In General Fixed Assets										
41	Total Liabilities and Fund Balance		47,986,806	4,870,441	4,729,312	3,150,417	2,820,462	0	13,329,803	1,828,944	0

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	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]		79,841		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		79,841		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		353,013	
17	Building & Building Improvements	230		48,793,465	
18	Site Improvements & Infrastructure	240		937,262	
19	Capitalized Equipment	250		8,614,907	
20	Construction In Progress	260		9,252,936	
21	Amount Available in Debt Service Funds	340			3,116,784
22	Amount to be Provided for Payment on Long-Term Debt	350			11,878,216
23	Total Capital Assets			67,951,583	14,995,000
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	79,841		
34	Total Current Liabilities		79,841		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			14,995,000
37	Total Long-Term Liabilities				14,995,000
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			67,951,583	
41	Total Liabilities and Fund Balance		79,841	67,951,583	14,995,000

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

	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	47,194,381	8,711,260	2,596,720	1,874,690	2,311,284	0	459,493	992,320	0
5	**Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
6	**State Sources**	3000	3,969,473	0	0	770,069	0	0	0	0	0
7	**Federal Sources**	4000	1,551,311	6,699,501	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		52,715,165	15,410,761	2,596,720	2,644,759	2,311,284	0	459,493	992,320	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	7,803,878	0		0					
10	**Total Receipts/Revenues**		60,519,043	15,410,761	2,596,720	2,644,759	2,311,284	0	459,493	992,320	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	35,121,665				724,334				
13	**Support Services**	2000	11,824,766	11,869,669		1,766,362	1,116,584	0		529,443	0
14	**Community Services**	3000	1,047,383	0		0	68,437				
15	**Payments to Other Districts & Govermental Units**	4000	2,218,056	20,714	0	0	0	0			0
16	**Debt Service**	5000	0	0	2,600,838	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		50,211,870	11,890,383	2,600,838	1,766,362	1,909,355	0		529,443	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	7,803,878	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		58,015,748	11,890,383	2,600,838	1,766,362	1,909,355	0		529,443	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,503,295	3,520,378	(4,118)	878,397	401,929	0	459,493	462,877	0
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					
26	Transfer of Working Cash Fund Interest	7120	174,690	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest [6]	7140	8,593	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			74,998						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			4,462						
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**		183,283	0	79,460	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							174,690		
49	Transfer Among Funds	8130	0	0		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

	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
50	Transfer of Interest[6]	8140	0	0	8,593	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	74,998	0				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	4,462	0				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**		79,460	0	8,593	0	0	0	174,690	0	0
77	**Total Other Sources/Uses of Funds**		103,823	0	70,867	0	0	0	(174,690)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,607,118	3,520,378	66,749	878,397	401,929	0	284,803	462,877	0
79	**Fund Balances - July 1, 2010**		18,832,438	(2,768,370)	3,050,035	1,201,274	1,350,555	0	13,045,000	976,557	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	**Fund Balances - June 30, 2011**		21,439,556	752,008	3,116,784	2,079,671	1,752,484	0	13,329,803	1,439,434	0

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

	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]		41,350,543	7,011,170	2,587,194	1,790,964	1,470,203	0	486,657	988,230	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	450,839	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					732,436				
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**		41,801,382	7,011,170	2,587,194	1,790,964	2,202,639	0	486,657	988,230	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	1,099,663	0	0	0	101,649	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**		1,099,663	0	0	0	101,649	0	0	0	0
19	**TUITION**										
20	Regular - Tuition from Pupils or Parents (In State)	1311	28,712								
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	280,896								
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	464,200								
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**		773,808								
41	**TRANSPORTATION FEES**										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				35,673					
43	Regular - Transp Fees from Other Districts (In State)	1412				41,028					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				1,020					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

	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
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**					77,721					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	194,724	709	9,526	6,005	6,996	0	167,739	4,090	0
66	Gain or Loss on Sale of Investments	1520	(142,064)	0	0	0	0	0	(194,903)	0	0
67	**Total Earnings on Investments**		52,660	709	9,526	6,005	6,996	0	(27,164)	4,090	0
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	413,249								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	6,173								
75	**Total Food Service**		419,422								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	18,191	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	32,469	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	840	0							
82	**Total District/School Activity Income**		51,500	0							
83	**TEXTBOOK INCOME**										
84	Rentals - Regular Textbooks	1811	1,164,802								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	**Total Textbook Income**		1,164,802								
94	**OTHER REVENUE FROM LOCAL SOURCES**										
95	Rentals	1910	0	72,750							
96	Contributions and Donations from Private Sources	1920	0	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	0	0		0					
99	Refund of Prior Years' Expenditures	1950	18,115	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	395,137	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

	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			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	1,244,363	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	173,529	1,626,631	0	0	0	0	0	0	0
108	**Total Other Revenue from Local Sources**		1,831,144	1,699,381	0	0	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	1000	47,194,381	8,711,260	2,596,720	1,874,690	2,311,284	0	459,493	992,320	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	1,610,098	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	**Total Unrestricted Grants-In-Aid**		1,610,098	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	479,587			0					
125	Special Education - Extraordinary	3105	549,243			0					
126	Special Education - Personnel	3110	1,066,309	0		0					
127	Special Education - Orphanage - Individual	3120	45,289			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	6,494			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	**Total Special Education**		2,146,922	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	8,177	0							
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	**Total Career and Technical Education**		8,177	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	3,112				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	**Total Bilingual Ed**		3,112				0				
145	State Free Lunch & Breakfast	3360	1,645								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	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

	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		(36,084)	0				
152	Transportation - Special Education	3510	0	0		806,153	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	**Total Transportation**		0	0		770,069	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	149,473			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	18,496	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
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	31,550	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		2,359,375	0	0	770,069	0	0	0	0	0
173	**Total Receipts from State Sources**	3000	3,969,473	0	0	770,069	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
176	Federal Impact Aid	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	6,699,501		0	0	0			0
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	6,699,501		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	0				0				
195	Special Milk Program	4215	46,396				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				

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

	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
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	**Total Food Service**		46,396				0				
202	**TITLE I**										
203	Title I - Low Income	4300	0	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**		0	0		0	0				
212	**TITLE IV**										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	**Total Title IV**		0	0		0	0				
217	**FEDERAL - SPECIAL EDUCATION**										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	879,679	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	18,468	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**		898,147	0		0	0				
225	**CTE - PERKINS**										
226	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	**Total CTE - Perkins**		0	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	1,212	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	276,003	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
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

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

	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
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	146,599	0	0	0	0	0		0	0
259	**Total Stimulus Programs**		423,814	0	0	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	0			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	81,624	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	42,408	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	40,690	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	18,232	0		0	0	0			0
271	**Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State**		1,551,311	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	4000	1,551,311	6,699,501	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues**		52,715,165	15,410,761	2,596,720	2,644,759	2,311,284	0	459,493	992,320	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	20,679,278	1,875,301	76,296	737,428	141,147	1,165	0	0	23,510,615	23,575,442
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	7,233,073	713,013	34,502	133,359	10,091	0	0	0	8,124,038	6,872,975
8	Special Education Programs Pre-K	1225	540,592	122,724	0	120,376	26,141	0	0	0	809,833	1,051,117
9	Remedial and Supplemental Programs K-12	1250	0	116,257	0	0	0	0	0	0	116,257	1,330,094
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	0	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	0	1,365	11,999	9,703	869	1,525	0	0	25,461	142,670
14	Summer School Programs	1600	220,865	3,812	2,100	957	0	0	0	0	227,734	193,559
15	Gifted Programs	1650	1,051,703	105,251	500	6,428	0	0	0	0	1,163,882	1,078,576
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	377,096	38,060	1,695	3,105	0	0	0	0	419,956	386,734
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						723,889			723,889	1,140,000
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**	30,102,607	2,975,783	127,092	1,011,356	178,248	726,579	0	0	35,121,665	35,771,167
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	873,517	121,723	0	728	0	0	0	0	995,968	776,386
36	Guidance Services	2120	1,206	30,826	0	563	0	0	0	0	32,595	144,121
37	Health Services	2130	391,860	39,487	5,725	9,034	899	0	0	0	447,005	401,691
38	Psychological Services	2140	377,242	54,995	12,990	5,815	0	0	0	0	451,042	407,991
39	Speech Pathology & Audiology Services	2150	24,721	82,930	3,965	2,142	0	0	0	0	113,758	1,046,371
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
41	**Total Support Services - Pupils**	**2100**	1,668,546	329,961	22,680	18,282	899	0	0	0	2,040,368	2,776,560
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	800,904	51,982	48,514	21,239	75,000	300	0	0	997,939	2,019,097
44	Educational Media Services	2220	886,181	176,502	0	134,365	0	0	0	0	1,197,048	1,176,292
45	Assessment & Testing	2230	0	0	17,280	0	0	0	0	0	17,280	21,788
46	**Total Support Services - Instructional Staff**	**2200**	1,687,085	228,484	65,794	155,604	75,000	300	0	0	2,212,267	3,217,177
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	43,688	590,454	195,084	2,599	0	4,191	0	0	836,016	1,026,653
49	Executive Administration Services	2320	273,530	36,064	8,818	557	2,527	960	0	0	322,456	318,881
50	Special Area Administration Services	2330	372,524	20,272	3,449	0	0	0	0	0	396,245	408,774
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	**Total Support Services - General Administration**	**2300**	689,742	646,790	207,351	3,156	2,527	5,151	0	0	1,554,717	1,754,308

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	2,376,764	365,090	32,935	57,361	0	0	0	0	2,832,150	2,897,946
55	Other Support Services - School Admin (Describe &	2490	0	0	0	0	0	0	0	0	0	0
56	**Total Support Services - School Administration**	**2400**	2,376,764	365,090	32,935	57,361	0	0	0	0	2,832,150	2,897,946
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	493,686	35,744	16,731	2,104	3,821	35,270	0	0	587,356	735,174
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	297,200	0	0	0	297,200	297,200
61	Pupil Transportation Services	2550	0	0	476	0	0	0	0	0	476	1,000
62	Food Services	2560	0	0	484,766	0	14,585	0	0	0	499,351	487,919
63	Internal Services	2570	94,212	965	103,774	79,027	0	0	0	0	277,978	256,141
64	**Total Support Services - Business**	**2500**	587,898	36,709	605,747	81,131	315,606	35,270	0	0	1,662,361	1,777,434
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	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	95,568	154	4,401	0	0	0	0	0	100,123	121,785
69	Staff Services	2640	354,508	28,466	46,078	16,634	762	0	0	0	446,448	472,958
70	Data Processing Services	2660	598,607	52,749	108,185	43,443	173,348	0	0	0	976,332	1,216,805
71	**Total Support Services - Central**	**2600**	1,048,683	81,369	158,664	60,077	174,110	0	0	0	1,522,903	1,811,548
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	**Total Support Services**	**2000**	8,058,718	1,688,403	1,093,171	375,611	568,142	40,721	0	0	11,824,766	14,234,973
74	COMMUNITY SERVICES (ED)	3000	993,484	2,353	18,935	32,611	0	0	0	0	1,047,383	1,028,686
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			0			2,218,056			2,218,056	2,521,102
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	3,500
83	**Total Payments to Dist & Other Govt Units (In-State)**	**4100**			0			2,218,056			2,218,056	2,524,602
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	**Total Payments to Other District & Govt Units -Tuition (In State)**	**4200**						0			0	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

	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**			0			2,218,056			2,218,056	2,524,602
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**										0
113	**Total Direct Disbursements/Expenditures**		39,154,809	4,666,539	1,239,198	1,419,578	746,390	2,985,356	0	0	50,211,870	53,559,428
114	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										2,503,295	
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	659,065	0	5,505,619	0	0	0	6,164,684	9,075,913
123	Operation & Maintenance of Plant Services	2540	2,507,700	376,090	896,229	1,023,113	901,792	61	0	0	5,704,985	5,519,939
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**	**2500**	2,507,700	376,090	1,555,294	1,023,113	6,407,411	61	0	0	11,869,669	14,595,852
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	**Total Support Services**	**2000**	2,507,700	376,090	1,555,294	1,023,113	6,407,411	61	0	0	11,869,669	14,595,852
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			20,714			0			20,714	20,000
135	**Total Payments to Other Govt. Units (In-State)**	**4100**			20,714			0			20,714	20,000
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	**Total Payments to Other Dist & Govt Units**	**4000**			20,714			0			20,714	20,000
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

	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	0
147	**Total Debt Services**	5000						0			0	0
148	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										0
149	**Total Direct Disbursements/Expenditures**		2,507,700	376,090	1,576,008	1,023,113	6,407,411	61	0	0	11,890,383	14,615,852
150	**Excess (Deficiency) of Receipts/Revenues/Over**										3,520,378	
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						842,462			842,462	838,000
163	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						1,754,998			1,754,998	1,680,000
164	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			0			3,378			3,378	10,000
165	**Total Debt Services**	5000			0			2,600,838			2,600,838	2,528,000
166	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
167	**Total Disbursements/ Expenditures**				0			2,600,838			2,600,838	2,528,000
168	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(4,118)	
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	30,628	0	1,735,734	0	0	0	0	0	1,766,362	2,044,399
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	**Total Support Services**	2000	30,628	0	1,735,734	0	0	0	0	0	1,766,362	2,044,399
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

	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										0
203	Total Disbursements/ Expenditures		30,628	0	1,735,734	0	0	0	0	0	1,766,362	2,044,399
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										878,397	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		421,435							421,435	451,835
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		163,646							163,646	201,530
211	Special Education Programs - Pre-K	1225		62,630							62,630	70,431
212	Remedial and Supplemental Programs - K-12	1250		34,598							34,598	48,036
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		1,278							1,278	10,000
217	Summer School Programs	1600		21,100							21,100	55,370
218	Gifted Programs	1650		14,838							14,838	17,617
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		4,809							4,809	5,710
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		724,334							724,334	860,529
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		12,125							12,125	14,396
226	Guidance Services	2120		2,730							2,730	3,774
227	Health Services	2130		62,889							62,889	69,995
228	Psychological Services	2140		5,680							5,680	6,039
229	Speech Pathology & Audiology Services	2150		8,422							8,422	10,000
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		91,846							91,846	104,204
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		24,714							24,714	33,061
234	Educational Media Services	2220		99,127							99,127	114,977
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		123,841							123,841	148,038

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		0							0	0
239	Executive Administration Services	2320		37,016							37,016	47,094
240	Service Area Administrative Services	2330		51,590							51,590	49,698
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**		88,606							88,606	96,792
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		78,713							78,713	96,005
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	**Total Support Services - School Administration**	**2400**		78,713							78,713	96,005
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		56,240							56,240	93,748
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		489,573							489,573	274,183
260	Pupil Transportation Services	2550		1,848							1,848	43,834
261	Food Services	2560		0							0	0
262	Internal Services	2570		74,762							74,762	99,696
263	**Total Support Services - Business**	**2500**		622,423							622,423	511,461
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		46,440							46,440	64,719
268	Staff Services	2640		35,127							35,127	53,576
269	Data Processing Services	2660		29,588							29,588	29,800
270	**Total Support Services - Central**	**2600**		111,155							111,155	148,095
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	**Total Support Services**	**2000**		1,116,584							1,116,584	1,104,595
273	COMMUNITY SERVICES (MR/SS)	3000		68,437							68,437	78,249
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	**Total Payments to Other Dist & Govt Units**	**4000**		0							0	0
278	DEBT SERVICES (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

	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										
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			0	0
287	**Total Disbursements/Expenditures**			1,909,355								0
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**							0			1,909,355	2,043,373
289											401,929	
290	**60 - CAPITAL PROJECTS (CP)**											
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**		0	0	0	0	0	0	0	0	0	0
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**		0	0	0	0	0	0	0	0	0	0
305	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**											
306											0	
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	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	33,518	0	0	0	0	0	33,518	460,000
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	30,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	128,303
315	Risk Management and Claims Services Payments	2365	0	40,367	452,968	257	2,333	0	0	0	495,925	86,000
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
322	**Total Support Services - General Administration**	**2000**	0	40,367	486,486	257	2,333	0	0	0	529,443	704,303
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

	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**										0
330	**Total Disbursements/Expenditures**		0	40,367	486,486	257	2,333	0	0	0	529,443	704,303
331	**Excess (Deficiency) of Receipts/Revenues Over**										462,877	
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	0	0	0	0	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
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 15 (Lease/Purchase Principal Retired)**	**5300**						0			0	0
351	**Total Debt Service**	**5000**						0			0	0
352	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										0
353	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
354	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

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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		215,893									
5	ARRA - General State Aid	4850	0	0	0	0	0	0	0	0		0
6	ARRA - Title I Low Income	4851	0	0	0	0	0	0	0	0		0
7	ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
8	ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
9	ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0		0
11	ARRA - IDEA Part B Preschool	4856	1,212	0	0	0	1,212	0	0	0		1,212
12	ARRA - IDEA Part B Flow Through	4857	276,003	67,833	15,669	0	381,062	27,332	0	0		491,896
13	ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
14	ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
15	ARRA - McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0		0
16	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
22	Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0		0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0		0
24	ARRA - Other II	4871	0	0	0	0	0	0	0	0		0
25	ARRA - Other III	4872	0	0	0	0	0	0	0	0		0
26	ARRA - Other IV	4873	0	0	0	0	0	0	0	0		0
27	ARRA - Other V	4874	0	0	0	0	0	0	0	0		0
28	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0		0
29	ARRA - Other VII	4876	0	0	0	0	0	0	0	0		0
30	ARRA - Other VIII	4877	0	0	0	0	0	0	0	0		0
31	ARRA - Other IX	4878	0	0	0	0	0	0	0	0		0
32	ARRA - Other X	4879	0	0	0	0	0	0	0	0		0
33	ARRA - Other XI	4880	146,599	146,599	0	0	0	0	0	0		146,599
34	Total ARRA Programs		423,814	214,432	15,669	0	382,274	27,332	0	0		639,707
35	Ending Balance June 30, 2011		0									

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

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

P:\123\SCHOOLS\Distirct 64\2011\05016064004(park ridge).xls, 10/3/2011

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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 Extimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	41,287,884	22,367,086	18,920,798	43,726,428	21,359,342
5	Operations & Maintenance	6,996,658	3,840,157	3,156,501	7,691,912	3,851,755
6	Debt Services **	2,596,623	1,346,656	1,249,967	2,991,030	1,644,374
7	Transportation	1,793,132	846,103	947,029	1,694,787	848,684
8	Municipal Retirement	1,469,823	543,917	925,906	1,089,506	545,589
9	Capital Improvements	0	0	0	0	0
10	Working Cash	497,262	0	497,262	0	0
11	Tort Immunity	993,964	362,611	631,353	726,337	363,726
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	450,180	241,761	208,419	484,225	242,464
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	733,414	543,917	189,497	1,089,506	545,589
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	**Totals**	56,818,940	30,092,208	26,726,732	59,493,731	29,401,523
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
3	**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)**				
4	**Total CPPRT Notes**				0
5	**TAX ANTICIPATION WARRANTS (TAW)**				
6	Educational Fund				0
7	Operations & Maintenance Fund				0
8	Debt Services - Construction				0
9	Debt Services - Working Cash				0
10	Debt Services - Refunding Bonds				0
11	Transportation Fund				0
12	Municipal Retirement/Social Security Fund				0
13	Fire Prevention & Safety Fund				0
14	Other - (Describe & Itemize)				0
15	**Total TAWs**	0	0	0	0
16	**TAX ANTICIPATION NOTES (TAN)**				
17	Educational Fund				0
18	Operations & Maintenance Fund				0
19	Fire Prevention & Safety Fund				0
20	Other - (Describe & Itemize)				0
21	**Total TANs**	0	0	0	0
22	**TEACHERS'/EMPLOYEES' ORDERS (T/EO)**				
23	**Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)**				0
24	**GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)**				
25	**Total GSAACs (All Funds)**				0
26	**OTHER SHORT-TERM BORROWING**				
27	**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
31	General obligation bonds	11/01/01	17,065,000	3	14,360,000	0		1,440,000	12,920,000	10,251,325
32	General obligation bonds	12/01/08	2,555,000	3	2,315,000	0		240,000	2,075,000	1,640,591
33			0		0	0		0	0	0
34			0		0	0		0	0	0
35			0		0	0		0	0	0
36			0		0	0		0	0	0
37			0		0	0		0	0	0
38			0		0	0		0	0	0
39			0		0	0		0	0	0
40			0		0	0		0	0	0
41			0		0	0		0	0	0
42			0		0	0		0	0	0
43	Capital lease		713,444		74,998	0		74,998	0	(13,700)
44			0		0	0		0	0	0
45			0		0	0		0	0	0
46			0		0	0		0	0	0
47			0		0	0		0	0	0
48			0		0	0		0	0	0
49			20,333,444		16,749,998	0	0	1,754,998	14,995,000	11,878,216

* 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 ______
8. Other ______
9. Other ______

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

	A B C D E	F	G	H	I	J	K
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**		0	0	0	0	0
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		450,180	0		
6	Earnings on Investments	10, 20, 40, 50 or 60-1500	0	0	0	0	0
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					0
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	–		0	0	0	0
11	Sale of Bonds	10, 20, 40 or 60-7200		0	0	0	
12	**Total Receipts**		0	450,180	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		450,180			0
15	Facilities Acquisition & Construction Services	20 or 60-2530		0	0	0	0
16	Tort Immunity Services	10, 20, 40-2360-2370	0				
17	**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	450,180	0	0	0
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 [x] 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	156
37	Unemployment Insurance Act	157
38	Insurance (Regular or Self-Insurance)	154
39	Risk Management and Claims Service	128
40	Judgments/Settlements	135
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	159
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	156
43	Legal Services	147
44	Principal and Interest on Tort Bonds	184

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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	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	**Schedule of Capital Outlay and Depreciation**											
4	Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
5	**Works of Art & Historical Treasures**	210				0					0	0
6	**Land**	220										
7	Non-Depreciable Land	221	353,013	0	0	353,013						353,013
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	**Buildings**	230										
10	Permanent Buildings	231	48,524,428	269,037	0	48,793,465	50	12,968,097	1,256,838	(6,369,483)	20,594,418	28,199,047
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	637,262	300,000	0	937,262	20	489,869	41,546	(54,963)	586,378	350,884
13	**Capitalized Equipment**	250										
14	10 Yr Schedule	251	8,304,905	748,723	438,721	8,614,907	10	8,306,686	155,898	438,721	8,023,863	591,044
15	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	**Construction In Progress**	260	3,414,562	6,407,411	569,037	9,252,936	–					9,252,936
18	**Total Capital Assets**	200	61,234,170	7,725,171	1,007,758	67,951,583		21,764,652	1,454,282	(5,985,725)	29,204,659	38,746,924
19	**Non-Capitalized Equipment**	700				0	10		0			
20	**Allowable Depreciation**								1,454,282			

	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	$	50,211,870
9	O&M	Expenditures 15-22, L149		Total Expenditures		11,890,383
10	DS	Expenditures 15-22, L167		Total Expenditures		2,600,838
11	TR	Expenditures 15-22, L203		Total Expenditures		1,766,362
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		1,909,355
13	TORT	Expenditures 15-22, L330		Total Expenditures		529,443
14				**Total Expenditures**	$	68,906,251
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)	$	41,028
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		1,020
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		783,692
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		227,734
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		723,889
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		1,047,383
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		2,218,056
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		746,390
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		20,714
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		6,407,411
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		1,754,998
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		62,630
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		21,100
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		68,437
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
74						
75				**Total Deductions**	$	14,124,482
76				**Total Operating Expenses (Regular K-12)**		54,783,769
77				**9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)**		3,962.46
78				**Estimated OEPP**	$	13,825.70
79						

	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						
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)	$	35,673
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		419,422
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		51,500
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,164,802
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		72,750
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		1,244,363
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		2,146,922
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		8,177
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		3,112
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		1,645
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		770,069
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		149,473
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		18,496
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		31,550
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		6,699,501
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		46,396
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		0
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		879,679
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4825	Fed - Spec Education - IDEA - Room & Board		18,468
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		423,814
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		0
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		81,624
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		42,408
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		40,690
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)		18,232
172						
173				**Total Allowance for PCTC Computation**	$	14,368,766
174				**Net Operating Expense for PCTC Computation**		40,415,003
175				**Total Depreciation Allowance (from page 27, Col I)**		1,454,282
176				**Total Allowance for PCTC Computation**		41,869,285
177				**9 Mo ADA**		3,962.46
178				**Total Estimated PCTC**	$	10,566.49
179						

ESTIMATED INDIRECT COST DATA

	A / B	C	D	E	F	G
1	**ESTIMATED INDIRECT COST RATE DATA**					
2	**SECTION I**					
3	**Financial Data To Assist Indirect Cost Rate Determination**					
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)***					
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.					
6	**Support Services - Direct Costs (1-2000) and (5-2000)**					
7	Direction of Business Support Services (1-2510) and (5-2510)			0		
8	Fiscal Services (1-2520) and (5-2520)			0		
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			0		
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*			394,990		
11	Value of Commodities Received for Fiscal Year 2011 *(Include the value of commodities when determining if an A-133 is required)*.			0		
12	Internal Services (1-2570) and (5-2570)			0		
13	Staff Services (1-2640) and (5-2640)			0		
14	Data Processing Services (1-2660) and (5-2660)			0		
15	**SECTION II**					
16	**Estimated Indirect Cost Rate for Federal Programs** *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*					
17			**Restricted Program**		**Unrestricted Program**	
18		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**
19	**Instruction**	1000		35,667,751		35,667,751
20	**Support Services:**					
21	Pupil	2100		2,131,315		2,131,315
22	Instructional Staff	2200		2,261,108		2,261,108
23	General Admin.	2300		2,167,906		2,167,906
24	School Admin	2400		2,910,863		2,910,863
25	**Business:**					
26	Direction of Business Spt. Srv.	2510	0	0	0	0
27	Fiscal Services	2520	639,775	0	639,775	0
28	Oper. & Maint. Plant Services	2540		5,292,766	5,292,766	0
29	Pupil Transportation	2550		1,768,686		1,768,686
30	Food Services	2560		89,776		89,776
31	Internal Services	2570	352,740	0	352,740	0
32	**Central:**					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
35	Information Services	2630		146,563		146,563
36	Staff Services	2640	480,813	0	480,813	0
37	Data Processing Services	2660	832,572	0	832,572	0
38	**Other:**	2900		0		0
39	**Community Services**	3000		1,115,820		1,115,820
40	**Total**		2,305,900	53,552,554	7,598,666	48,259,788
41			**Restricted Rate**		**Unrestricted Rate**	
42			Total Indirect Costs:	2,305,900	Total Indirect costs:	7,598,666
43			Total Direct Costs:	53,552,554	Total Direct Costs:	48,259,788
44			=	**4.31%**	=	**15.75%**
45						

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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: Park Ridge-Niles School District 64
RCDT Number: 5-016-0640-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011 (10) Educational Fund	Actual Expenditures, Fiscal Year 2011 (20) Operations & Maintenance Fund	Actual Expenditures, Fiscal Year 2011 Total	Budgeted Expenditures, Fiscal Year 2012 (10) Educational Fund	Budgeted Expenditures, Fiscal Year 2012 (20) Operations & Maintenance Fund	Budgeted Expenditures, Fiscal Year 2012 Total
1. Executive Administration Services	2320	322,456		322,456	344,164		344,164
2. Special Area Administration Services	2330	396,245		396,245	358,065		358,065
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	277,978		277,978	344,075		344,075
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		996,679	0	996,679	1,046,304	0	1,046,304
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							5%

CERTIFICATION

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

October 14, 2011
(Date)

Signature of Superintendent

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

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

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

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

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than $500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell F81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K 38+39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

<table>
<tr><td>DISTRICT/JOINT AGREEMENT NAME
Park Ridge-Niles School District 64</td><td>RCDT NUMBER
05-016-0640-04</td><td colspan="2">CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
066-003910</td></tr>
<tr><td colspan="2" rowspan="2">ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)</td><td colspan="2" rowspan="2">NAME AND ADDRESS OF AUDIT FIRM
Klein, Hall & Associates, LLC
3973 75th Street, Suite 102
Aurora</td></tr>
<tr></tr>
<tr><td colspan="2" rowspan="3">ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)
164 S. Prospect Ave.

Park Ridge, IL
60068</td><td colspan="2">E-MAIL ADDRESS sklein@kleinhallcpa.com</td></tr>
<tr><td colspan="2">NAME OF AUDIT SUPERVISOR
Scott Klein</td></tr>
<tr><td>CPA FIRM TELEPHONE NUMBER
630-898-5578</td><td>FAX NUMBER
630-898-5593</td></tr>
</table>

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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Park Ridge-Niles School District 64
05-016-0640-04
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

☐ 1. Signed copies of audit opinion letters have been included with audit package submitted to ISBE.
☐ 2. All opinion letters use the **most current audit language** as mandated in SAS 115/SAS 117 and other pronouncements.
☐ 3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.

☐ 4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
Programs funded through ARRA are identified separately in SEFA

☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.

☐ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12.
It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES.**

☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

☐ 8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
- Program name includes "ARRA - " prefix
- Correct ARRA CFDA and ISBE program numbers are listed

☐ 9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including reciept/revenue and expenditure/disbursement amounts.

☐ 10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.

☐ 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.

☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.

☐ 13. Each CNP project should be reported on separate line (one line per project year per program).
☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
☐ 16. Exceptions should result in a finding with Questioned Costs.
☐ 17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, with each item on a separate line:
  - ☐ * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
    Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
    Verify Non-Cash Commodities amount on ISBE web site: **http://www.isbe.net/business.htm.**
  - ☐ * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
    Districts should track separately through year; no specific report available from ISBE
    Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: **http://www.isbe.net/business.htm.**
  - ☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
    - The two commodity programs should be reported on separate lines on the SEFA.
    Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: **http://www.isbe.net/business.htm.**
  - ☐ * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
    CFDA number: 10.582

☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
☐ 19. Obligations and Encumbrances are included where appropriate.
☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
☐ 22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
Including, but not limited to:
☐ 24. Basis of Accounting
☐ 25. Name of Entity
☐ 26. Type of Financial Statements
☐ 27. Subrecipient information (Mark "N/A" if not applicable)
  - ☐ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

☐ 38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

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Park Ridge-Niles School District 64
05-016-0640-04

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	$ 8,250,812
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service Revenues 9-14, Line 269	Account 4992	(40,690)
AFR TOTAL FEDERAL REVENUES:		$ 8,210,122

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 8,210,122
Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	$ 8,210,122

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 8,210,122
DIFFERENCE:	$ -

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
Cook
DISTRICT/JOINT AGREEMENT NAME
Park Ridge-Niles School District 64
DISTRICT/JOINT AGREEMENT NUMBER
05-016-0640-04

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues 7-1-09 to 6-30-10 (C)	Receipts/Revenues 7-1-10 to 6-30-11 (D)	Expenditure/Disbursements 7-1-09 to 6-30-10 (E)	Expenditure/Disbursements 7-1-10 to 6-30-11 (F)	Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
Department of Education:									
Passed through Illinois State Board of Education:									
Title IV - Safe & Drug Free Schools	84.786A	10-4400-00	10,462		10,462			10,462	11,346
	84.786A	11-440-00	(1) 884			884		884	884
ARRA - General State Aid - Education	84.394	10-4850-00	220,372		220,372			220,372	N/A
ARRA - General State Aid - Government	84.397A	10-4870-00	76,002		76,002			76,002	N/A
Title II - Teacher Quality	84.281A	10-4932-00	81,174		81,174			81,174	91,417
	84.281A	11-4932-00	(1) 9,997	81,624		80,727		80,727	91,621
(M) IDEA - Room & Board	84.027A	10-4625-00	7,743	18,468	7,743	18,468		26,211	N/A
(M) ARRA - Education Jobs Fund Program	84.410A	11-4880-00		146,599		146,599		146,599	N/A
Technology - Enhancing Education	84.318X	11-4971-00		1,361				0	1,361
Passed through Maine township Special Education Program:									
(M) IDEA Flow Through	84.027A	10-4620-00	804,754	94,316	804,754	94,316		899,070	899,070
	84.027A	11-4620-00		785,363		785,363		785,363	792,828
(M) ARRA - IDEA Flow Through	84.391	10-4857-00	751,579		535,686	215,893		751,579	751,579
	84.391	11-4857-00		276,003		276,003		276,003	276,003
(M) ARRA - IDEA - Part B - Preschool	84.392	10-4856-00	39,816		39,816			39,816	39,816
	84.392	11-4856-00		1,212		1,212		1,212	1,212

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
Cook
DISTRICT/JOINT AGREEMENT NAME
Park Ridge-Niles School District 64
DISTRICT/JOINT AGREEMENT NUMBER
05-016-0640-04

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues 7-1-09 to 6-30-10 (C)	Receipts/Revenues 7-1-10 to 6-30-11 (D)	Expenditure/Disbursements 7-1-09 to 6-30-10 (E)	Expenditure/Disbursements 7-1-10 to 6-30-11 (F)	Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
TOTAL DEPARTMENT OF EDUCATION			2,002,783	1,404,946	1,776,009	1,619,465	0	3,395,474	2,957,137
								0	
Department of Agriculture: Passed through Illinois State Board of Education:								0	
Special Milk Program	10.556	10-4215-00	33,112	7,599	33,112	7,599		40,711	N/A
	10.556	11-4215-00		38,797		38,797		38,797	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			33,112	46,396	33,112	46,396	0	79,508	0
								0	
Department of Health and Human Services:								0	
Flowed through Illinois Department of Human Services; Medicaid Administrative Outreach	93.778	10-4991-00	54,670		54,670			54,670	N/A
	93.778	11-4991-00		42,408		42,408		42,408	N/A
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			54,670	42,408	54,670	42,408	0	97,078	
Federal Aviation Administration									
(M) Federal Abatement Sound Proofing	20.106	3-17-0022-64	920,653	6,699,501	2,795,346	4,824,808		7,620,154	N/A

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
Cook
DISTRICT/JOINT AGREEMENT NAME
Park Ridge-Niles School District 64
DISTRICT/JOINT AGREEMENT NUMBER
05-016-0640-04

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program Title and Major Program Designation	CFDA Number	Project Number (1st 8 digits) or Contract #	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrances	Final Status	Budget
			7-1-09 to 6-30-10	7-1-10 to 6-30-11	7-1-09 to 6-30-10	7-1-10 to 6-30-11			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL FEDERAL AVIATION ADMINISTRATION			920,653	6,699,501	2,795,346	4,824,808	0	7,620,154	
Federal Emergency Management Agency									
Through Ilinois Emergency Mangaement Agency: Snow Removal	97.036	HRL-022		16,871		16,871		16,871	N/A
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				16,871		16,871		16,871	
U.S. Department of Transportation Federal Highways Administration									
Through Illinois Department of Transportation: Safe Routes to School	20.205	SRTS-4008(506)	6,041		6,041			6,041	N/A
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			6,041	0	6,041	0	0	6,041	
TOTAL FEDERAL FUNDING			3,017,259	8,210,122	4,665,178	6,549,948	0	11,215,126	

(M) Major Program
(1) - Transferred from 2010 program

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Park Ridge-Niles School District 64
05-016-0640-04
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

Note 1: Basis of Presentation[5]
The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Park Ridge-Niles SD 64 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Subrecipients[6]
Of the federal expenditures presented in the schedule, Park Ridge-Niles SD 64 provided federal awards to subrecipients as follows:

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

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

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

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Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer[7])

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

IDENTIFICATION OF MAJOR PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]
84.027	IDEA Room & Board, IDEA Flow through
84.410A	ARRA Education jobs program
84.391	ARRA IDEA Flow through
84.392	ARRA IDEA Preschool Flow through
20.106	Federal abatement soundproofing

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

Auditee qualified as low-risk auditee? ____ YES __X__ NO

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

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

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

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

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Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] 11-01 **2. THIS FINDING IS:** ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2008

3. Criteria or specific requirement
The District needs a mechanism that allows for proper monitoring of the treasurer's office.

4. Condition
The District does not have adequate procedures in place to monitor the District's treasurer's office.

5. Context12
During the audit, certain control procedures were not in place to properly monitor and reconcile to the Treasurer's office.

6. Effect
The District could be relying on ineffective controls of the third party. This results in incorrect cash and investment balances.

7. Cause
The District does not have adequate procedures in place to monitor the third party.

8. Recommendation
We recommend the District develop policies and procedures for monitoring and reconciling to the treasurer's office.

9. Management's response[13]
See corrective action plan

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

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

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

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

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Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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1. FINDING NUMBER:[14] ________ **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? ________

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3. Federal Program Name and Year: ________

4. Project No.: ________ **5. CFDA No.:** ________

6. Passed Through: ________

7. Federal Agency: ________

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

---

9. Condition[15]

---

10. Questioned Costs[16]

---

11. Context[17]

---

12. Effect

---

13. Cause

---

14. Recommendation

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15. Management's response[18]

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

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

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Park Ridge-Niles School District 64
05-016-0640-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2011

Finding Number	Condition	Current Status[20]
10-01	The District relies upon the auditor for external financial reporting and preparation of the Schedule of Expenditures of Federal Awards. Also, material audit entries were required to adjust the accounting information to the accual basis of accounting and to present entity-wide financial information in accordance with GAAP as of June 30, 2010.	The District reviews all reporting with an individual qualified to review these reports to ensure compliance with all reporting standards.
10-02	The District does not currently include building improvement additions in its capital asset records.	The district has engaged as appraisal company for asset record keeping.
10-03	The District does not have adequate segregation of duties in the payroll and accounts payable processes.	The District has hired new staff to ensure proper segregation of duties.
10-04	The District does not have a complete system of functioning internal controls over information technology.	The District has placed security measures in place to ensure proper safeguards.
10-05	The District does not have adequate procedures in place to monitor the District's treasurer's office.	This finding is repeated in 2011.
10-06	The District did not have in place proper monitoring controls over the reporting of federal grant expenditures.	The District has hired staff to review expenditures.
10-07	As a result of miscommunication between the District and MTSEP, the District received reimbursement for expenditures not actually paid for at the time the District received the reimbursement. The District also received a duplicate reimbursement.	This was an isolated occurrence.
10-08	There was no evidence that the District obtained and reviewed weekly certified payrolls from the contractor on federally funded construction project.	The District will review any future capital expenditures under ARRA programs.
10-09	The District does not have procedures for identifying equipment purchases with IDEA federal funds within its property records.	The District has engaged an appraisal company for asset record keeping.

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

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

[20] Current Status should include one of the following:

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

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Park Ridge-Niles School District 64
05-016-0640-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: 11-01

Condition:
The District does not have adequate procedures in place to monitor the District's treasurer's office.

Plan:
The business office will develop procedures that include the review of the monthly treasurer reports for accuracy and to ensure that the treasurer's office balances to the District's financial records.

Anticipated Date of Completion: 6/30/2012

Name of Contact Person: Becky Allard, Business Manager

Management Response: N/A

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