

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2012

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis: <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Certified Public Accountant Information		
School District/Joint Agreement Number: 41-057-0090-26				Name of Auditing Firm: Schwalter & Jabouri, PC		
County Name: Madison				Name of Audit Manager: James K. Torti, CPA, CFE		
Name of School District/Joint Agreement: Granite City Community Unit No. 9		Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File School District must complete a deficit reduction plan		Address: 11878 Gravois Road		
Address: 1947 Adams Street				City: Saint Louis	State: MO	Zip Code: 63127
City: Granite City, IL				Phone Number: 314-849-4999	Fax Number: 314-849-3486	
Email Address: dennis.burnett@gcsd9.net				IL License Number: 065-023270	Expiration Date: 9/30/2015	
Zip Code: 62040				Email Address: jtorti@scipa.com		
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				A-133 Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?		ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): Harry Briggs, Ph.D.		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: harry.briggs@gcsd9.net		Email Address:		Email Address:		
Telephone: 618-451-5800	Fax Number: 618-451-6135	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/12)
 Updated 7/25/12

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

Qualifications of Auditing Firm

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

The opinion is qualified due to the fact that the District does not maintain a detailed listing (inventory) of fixed assets and the fact that the District has omitted disclosures required by Governmental Accounting Standards Board Statement 45 Accounting and Financial Reporting for Post Employment Benefits Other than Pensions.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Schwalter & Jabouri, P.C.
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

12/4/2012
mmjdl/yyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2011		Equalized Assessed Valuation (EAV):					515,268,889					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.025500		+ 0.005000		+ 0.002000		= 0.032500		0.000500				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	61,106,460		65,040,144		(3,933,684)		5,535,667						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		71,107,107										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		14,808,389								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	Page 4	C	D	E	F	G	H	I	K	L	M	N	O	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY														
2	(Go to the following website for reference to the Financial Profile)														
3	www.isbe.net/sfms/p/profile.htm														
4															
5															
6															
7	District Name:	Granite City Community Unit No. 9													
8	District Code:	41-057-0090-26													
9	County Name:	Madison													
10															
11	1. Fund Balance to Revenue Ratio:														
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score										2
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	5,535,667.00	0.092	Weight										0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	60,293,397.00		Value										0.70
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(813,063.00)												
16	2. Expenditures to Revenue Ratio:														
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score										3
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	65,040,144.00	1.079	Adjustment										0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	60,293,397.00		Weight										0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(813,063.00)		Value										1.05
21	Possible Adjustment:														
22															
23	3. Days Cash on Hand:														
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score										2
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	5,655,785.00	31.30	Weight										0.10
26			180,667.07		Value										0.20
27	4. Percent of Short-Term Borrowing Maximum Remaining:														
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score										4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight										0.10
30			14,234,303.06		Value										0.40
31	5. Percent of Long-Term Debt Margin Remaining:														
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score										4
33	Total Long-Term Debt Allowed (P3, Cell H31)		14,808,389.00	79.17	Weight										0.10
34			71,107,106.68		Value										0.40
35														Total Profile Score:	2.75 *
36														Estimated 2013 Financial Profile Designation:	<u>WARNING</u>
37															
38															
39															
40															
41															

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	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		3,569,330	430,790	222,095	825,351	3,088,376	5,181,129	819,150	749,029	17,481
5	Investments	120	11,114	2		1	42		47		5
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		3,580,444	430,792	222,095	825,352	3,088,418	5,181,129	819,197	749,029	17,486
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									
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	151,439	(31,321)			(282)				
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		151,439	(31,321)	0	0	(282)	0	0	0	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	473,724								
39	Unreserved Fund Balance	730	2,955,281	462,113	222,095	825,352	3,088,700	5,181,129	819,197	749,029	17,486
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		3,580,444	430,792	222,095	825,352	3,088,418	5,181,129	819,197	749,029	17,486

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

1	A	B	L	M	N
	ASSETS	Acct. #	Agency Fund	Account Groups	
General Fixed Assets				General Long-Term Debt	
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		653,531		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		653,531		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		388,387	
17	Building & Building Improvements	230		54,373,389	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		17,252,670	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			222,095
22	Amount to be Provided for Payment on Long-Term Debt	350			14,586,294
23	Total Capital Assets			72,014,446	14,808,389
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			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			14,808,389
37	Total Long-Term Liabilities				14,808,389
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	653,531		
40	Investment in General Fixed Assets			72,014,446	
41	Total Liabilities and Fund Balance		653,531	72,014,446	14,808,389

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	20,252,234	4,519,529	1,495,599	1,514,804	2,055,241	14,487	263,704	1,432,254	253,205
5	Flow-Through Receipts/Revenues from One District to Another District	2000	5,856	0	0	0	0	0	0	0	0
6	State Sources	3000	21,099,261	4,555,301	0	2,126,262	0	0	0	0	0
7	Federal Sources	4000	6,769,509	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		48,126,860	9,074,830	1,495,599	3,641,066	2,055,241	14,487	263,704	1,432,254	253,205
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		48,126,860	9,074,830	1,495,599	3,641,066	2,055,241	14,487	263,704	1,432,254	253,205
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	38,044,121				603,074				
13	Support Services	2000	13,692,085	8,077,888		3,880,222	1,619,212	3,252,058		1,145,854	602,661
14	Community Services	3000	223,258	0		0	1,998				
15	Payments to Other Districts & Governmental Units	4000	1,122,570	0	0	0	0	0			0
16	Debt Service	5000	0	0	2,479,848	0	0			0	0
17	Total Direct Disbursements/Expenditures		53,082,034	8,077,888	2,479,848	3,880,222	2,224,284	3,252,058		1,145,854	602,661
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		53,082,034	8,077,888	2,479,848	3,880,222	2,224,284	3,252,058		1,145,854	602,661
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(4,955,174)	996,942	(984,249)	(239,156)	(169,043)	(3,237,571)	263,704	286,400	(349,456)
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 ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110		8,418,700							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31											
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210							5,918,700		
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		113,610							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			696,655						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			116,408						
41	Transfer to Capital Projects Fund	7800						8,418,700			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	8,532,310	813,063	0	0	8,418,700	5,918,700	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 ¹²	8110							8,418,700		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610		696,655							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710		116,408							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		8,418,700							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	9,231,763	0	0	0	0	8,418,700	0	0
77	Total Other Sources/Uses of Funds		0	(699,453)	813,063	0	0	8,418,700	(2,500,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(4,955,174)	297,489	(171,186)	(239,156)	(169,043)	5,181,129	(2,236,296)	286,400	(349,456)
79	Fund Balances - July 1, 2011		8,384,179	164,624	393,281	1,064,508	3,257,743		3,055,493	462,629	366,942
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2012		3,429,005	462,113	222,095	825,352	3,088,700	5,181,129	819,197	749,029	17,486

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		12,738,237	2,497,691	1,490,748	999,068	742,781		249,777	1,419,651	249,778
6	Leasing Purposes Levy ⁸	1130	249,777								
7	Special Education Purposes Levy	1140	199,806								
8	FICA/Medicare Only Purposes Levies	1150					434,609				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		13,187,820	2,497,691	1,490,748	999,068	1,177,390	0	249,777	1,419,651	249,778
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	22,674	4,294	2,624	1,718	1,958		429	2,450	429
15	Payments from Local Housing Authorities	1220	17,293	3,275		1,310	1,567		327	1,858	327
16	Corporate Personal Property Replacement Taxes ⁹	1230	5,293,033	781,423		442,315	855,142				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	1,018	193	113	77	92		19	109	19
18	Total Payments in Lieu of Taxes		5,334,018	789,185	2,737	445,420	858,759	0	775	4,417	775
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	34,516								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	350,220								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		384,736								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				20,815					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				39,434					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					60,249					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	45,650	1,127	2,114	5,511	13,616	14,487	12,013	1,748	1,513
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		45,650	1,127	2,114	5,511	13,616	14,487	12,013	1,748	1,513
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	626,417								
70	Sales to Pupils - Breakfast	1612	87,739								
71	Sales to Pupils - A la Carte	1613	154								
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,554								
73	Sales to Adults	1620	4,087								
74	Other Food Service (Describe & Itemize)	1690	17,228								
75	Total Food Service		737,179								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	40,740								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	25,104								
80	Book Store Sales	1730	3,887								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		69,731	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	83,078								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829	684								
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		83,762								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		43,984							
96	Contributions and Donations from Private Sources	1920	124,289	950,000							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	60,146	11,390		4,556	5,476		1,139	6,438	1,139
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	30,870								
105	Sale of Vocational Projects	1992	125,200								
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	68,833	226,152							
108	Total Other Revenue from Local Sources		409,338	1,231,526	0	4,556	5,476	0	1,139	6,438	1,139
109	Total Receipts/Revenues from Local Sources	1000	20,252,234	4,519,529	1,495,599	1,514,804	2,055,241	14,487	263,704	1,432,254	253,205
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-through Revenue from State Sources	2100	5,856								
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	5,856	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
UNRESTRICTED GRANTS-IN-AID											
116											
117	General State Aid- Sec. 18-8.05	3001	14,872,472	4,555,301							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		14,872,472	4,555,301	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID											
122											
SPECIAL EDUCATION											
123											
124	Special Education - Private Facility Tuition	3100	1,438,633								
125	Special Education - Extraordinary	3105	1,054,526								
126	Special Education - Personnel	3110	1,423,708								
127	Special Education - Orphanage - Individual	3120	202,282								
128	Special Education - Orphanage - Summer	3130	8,741								
129	Special Education - Summer School	3145	50,773								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,178,663	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)											
132											
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	204,326								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		204,326	0			0				
BILINGUAL EDUCATION											
141											
142	Bilingual Ed - Downstate - TPI and TBE	3305	626								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		626				0				
145	State Free Lunch & Breakfast	3360	100,929								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	56,780								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				713,578					
152	Transportation - Special Education	3510				1,412,684					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		2,126,262	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	163,452								
158	Early Childhood - Block Grant	3705	1,522,013								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		6,226,789	0	0	2,126,262	0	0	0	0	0
173	Total Receipts from State Sources	3000	21,099,261	4,555,301	0	2,126,262	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									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	1,591,721								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	455,467								
197	Summer Food Service Admin/Program	4225	21,716								
198	Child & Adult Care Food Program	4226									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		2,068,904				0				
202	TITLE I										
203	Title I - Low Income	4300	2,040,951								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		2,040,951	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	113,419								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,141,089								
221	Fed - Spec Education - IDEA - Room & Board	4625	19,191								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		1,273,699	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	84,424								
228	Total CTE - Perkins		84,424	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851	1,738								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	16,119								
237	ARRA - IDEA - Part B - Flow-Through	4857	1,260								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880	56,509								
259	Total Stimulus Programs		75,626	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	439,294								
267	Federal Charter Schools	4960	0								
268	Medicaid Matching Funds - Administrative Outreach	4991	165,334								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	600,786								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	20,491								
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		6,769,509	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	6,769,509	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		48,126,860	9,074,830	1,495,599	3,641,066	2,055,241	14,487	263,704	1,432,254	253,205

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	17,267,325	4,414,560	12,498	333,355		2,998			22,030,736	21,903,900
6	Pre-K Programs	1125	26,308	1,565							27,873	
7	Special Education Programs (Functions 1200-1220)	1200	4,093,789	1,258,695	340,560	64,629		78	63,296		5,821,047	6,862,900
8	Special Education Programs Pre-K	1225	463,421	134,096	446	11,608					609,571	
9	Remedial and Supplemental Programs K-12	1250	1,061,301	519,267	25,961	20,108					1,626,637	1,608,700
10	Remedial and Supplemental Programs Pre-K	1275	492,075	160,534	1,826	6,954					661,389	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	436,586	111,601	35,499	201,185	37,492	1,687	74,301		898,351	1,359,650
13	Interscholastic Programs	1500	689,808	74,942	138,681	218,787		35,070			1,157,288	1,679,000
14	Summer School Programs	1600	146,469	35,023	213	5,902					187,607	48,850
15	Gifted Programs	1650	38,734	16,001		1,113		480			56,328	100,350
16	Driver's Education Programs	1700	157,927	50,594	2,344	172					211,037	223,500
17	Bilingual Programs	1800	108,984	39,206	966	575					149,731	143,100
18	Truant Alternative & Optional Programs	1900	74,651	23,048	7,418	60		783,814			888,991	848,150
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912						3,682,115			3,682,115	3,200,000
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						35,420			35,420	28,000
32	Total Instruction¹⁹	1000	25,057,378	6,839,132	566,412	864,448	37,492	4,541,662	137,597	0	38,044,121	38,006,100
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	426,003	141,400	1,044	3,069					571,516	570,800
36	Guidance Services	2120	381,151	105,769	1,343	1,168					489,431	434,063
37	Health Services	2130	408,389	113,981	85,940	13,443		110			621,863	599,450
38	Psychological Services	2140									0	
39	Speech Pathology & Audiology Services	2150	569,696	140,578	24	1,452					711,750	724,400
40	Other Support Services - Pupils (Describe & Itemize)	2190	161,679	12							161,691	214,850
41	Total Support Services - Pupils	2100	1,946,918	501,740	88,351	19,132	0	110	0	0	2,556,251	2,543,563
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	59,171	107,729	63,407	7,391					237,698	563,250
44	Educational Media Services	2220	106,910	19,705	112,763	42,346			27,960		309,684	319,350
45	Assessment & Testing	2230	62,498	15,802							78,300	6,500
46	Total Support Services - Instructional Staff	2200	228,579	143,236	176,170	49,737	0	0	27,960	0	625,682	889,100
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	128,235	24,406	39,179	8,570		1,356			201,746	170,200
49	Executive Administration Services	2320	185,837	26,499	17,340	1,686		22,070			253,432	291,550
50	Special Area Administration Services	2330	392,139	96,411	326	479		461			489,816	480,500
51	Tort Immunity Services	2360 - 2370			158			1,000			1,158	
52	Total Support Services - General Administration	2300	706,211	147,316	57,003	10,735	0	24,887	0	0	946,152	942,250

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	2,560,190	520,724	44,766	17,145		2,232			3,145,057	3,258,000
55	Other Support Services - School Admin (Describe & Itemize)	2490	24,762	3,064							27,826	52,600
56	Total Support Services - School Administration	2400	2,584,952	523,788	44,766	17,145	0	2,232	0	0	3,172,883	3,310,600
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	144,056	23,705	216						167,977	167,900
59	Fiscal Services	2520	211,159	123,091	43,668	83,059		18,893			479,870	315,450
60	Operation & Maintenance of Plant Services	2540	334,678	53,518	7,971	1,866					398,033	740,900
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	1,647,833	304,897	6,797	1,167,259	40,671	3,730			3,171,187	3,288,950
63	Internal Services	2570	133,683	21,837							155,520	210,550
64	Total Support Services - Business	2500	2,471,409	527,048	58,652	1,252,184	40,671	22,623	0	0	4,372,587	4,723,750
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640	269,108	58,257	27,878	6,287		450			361,980	373,400
70	Data Processing Services	2660	366,208	66,153	146,947	430,817	20,909		423,688		1,454,722	1,594,450
71	Total Support Services - Central	2600	635,316	124,410	174,825	437,104	20,909	450	423,688	0	1,816,702	1,967,850
72	Other Support Services (Describe & Itemize)	2900	313		197,505	4,010					201,828	
73	Total Support Services	2000	8,573,698	1,967,538	797,272	1,790,047	61,580	50,302	451,648	0	13,692,085	14,377,113
74	COMMUNITY SERVICES (ED)	3000	137,243	38,257	2,851	33,930		10,977			223,258	
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110									0	31,500
78	Payments for Special Education Programs	4120			202,724			868,052			1,070,776	1,291,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	1,500
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			12,089			38,529			50,618	3,200
83	Total Payments to Dist & Other Govt Units (In-State)	4100			214,813			906,581			1,121,394	1,327,200
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390						1,176			1,176	
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			1,176			1,176	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	Total Payments to Other District & Govt Units	4000			214,813			907,757			1,122,570	1,327,200
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures		33,768,319	8,844,927	1,581,348	2,688,425	99,072	5,510,698	589,245	0	53,082,034	53,710,413
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,955,174)	
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	
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	1,743	241							1,984	61,250
122	Facilities Acquisition & Construction Services	2530			179,496		1,217,204				1,396,700	261,000
123	Operation & Maintenance of Plant Services	2540	3,640,152	612,141	444,792	1,670,804	231,113	288	79,914		6,679,204	5,916,050
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	3,641,895	612,382	624,288	1,670,804	1,448,317	288	79,914	0	8,077,888	6,238,300
127	Other Support Services (Describe & Itemize)	2900									0	
128	Total Support Services	2000	3,641,895	612,382	624,288	1,670,804	1,448,317	288	79,914	0	8,077,888	6,238,300
129	COMMUNITY SERVICES (O&M)											
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	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
149	Total Direct Disbursements/Expenditures		3,641,895	612,382	624,288	1,670,804	1,448,317	288	79,914	0	8,077,888	6,238,300
150	Excess (Deficiency) of Receipts/Revenues/Over										996,942	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						328,193			328,193	195,700
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
163								2,151,655			2,151,655	2,151,700
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
165	Total Debt Services	5000			0			2,479,848			2,479,848	2,347,400
166	PROVISION FOR CONTINGENCIES (DS)	6000										
167	Total Disbursements/ Expenditures				0			2,479,848			2,479,848	2,347,400
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(984,249)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0								0	
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550			3,464,769	415,453					3,880,222	3,858,781
176	Other Support Services (Describe & Itemize)	2900									0	6,000
177	Total Support Services	2000	0	0	3,464,769	415,453	0	0	0	0	3,880,222	3,864,781
178	COMMUNITY SERVICES (TR)	3000									0	
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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, 2012

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		0	0	3,464,769	415,453	0	0	0	0	3,880,222	3,864,781
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(239,156)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		253,884							253,884	254,500
209	Pre-K Programs	1125		424							424	
210	Special Education Programs (Functions 1200-1220)	1200		214,585							214,585	238,700
211	Special Education Programs - Pre-K	1225		23,003							23,003	
212	Remedial and Supplemental Programs - K-12	1250		23,334							23,334	17,350
213	Remedial and Supplemental Programs - Pre-K	1275		26,794							26,794	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		6,346							6,346	11,800
216	Interscholastic Programs	1500		30,156							30,156	35,550
217	Summer School Programs	1600		2,813							2,813	800
218	Gifted Programs	1650		539							539	
219	Driver's Education Programs	1700		2,248							2,248	2,450
220	Bilingual Programs	1800		5,122							5,122	4,050
221	Truants' Alternative & Optional Programs	1900		13,826							13,826	12,250
222	Total Instruction	1000		603,074							603,074	577,450
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		14,063							14,063	13,850
226	Guidance Services	2120		30,505							30,505	28,800
227	Health Services	2130		92,083							92,083	81,050
228	Psychological Services	2140		4,303							4,303	4,350
229	Speech Pathology & Audiology Services	2150		8,041							8,041	8,300
230	Other Support Services - Pupils (Describe & Itemize)	2190		12,362							12,362	16,050
231	Total Support Services - Pupils	2100		161,357							161,357	152,400
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		7,465							7,465	14,800
234	Educational Media Services	2220		5,702							5,702	7,200
235	Assessment & Testing	2230		893							893	
236	Total Support Services - Instructional Staff	2200		14,060							14,060	22,000

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		24,610							24,610	15,150
239	Executive Administration Services	2320		5,915							5,915	14,000
240	Service Area Administrative Services	2330		59,891							59,891	52,450
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	Total Support Services - General Administration	2300		90,416							90,416	81,600
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		144,325							144,325	157,700
253	Other Support Services - School Administration (Describe & Itemize)	2490		348							348	400
254	Total Support Services - School Administration	2400		144,673							144,673	158,100
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		2,379							2,379	12,250
257	Fiscal Services	2520		41,084							41,084	34,300
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		748,586							748,586	667,600
260	Pupil Transportation Services	2550									0	3,900
261	Food Services	2560		310,411							310,411	314,500
262	Internal Services	2570		26,147							26,147	32,450
263	Total Support Services - Business	2500		1,128,607							1,128,607	1,065,000
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640		27,303							27,303	28,900
269	Data Processing Services	2660		52,772							52,772	50,750
270	Total Support Services - Central	2600		80,075							80,075	79,650
271	Other Support Services (Describe & Itemize)	2900		24							24	
272	Total Support Services	2000		1,619,212							1,619,212	1,558,750
273	COMMUNITY SERVICES (MR/SS)											
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									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	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
287	Total Disbursements/Expenditures			2,224,284				0			2,224,284	2,136,200
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(169,043)	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530			506,486		2,745,572				3,252,058	5,918,700
294	Other Support Services (Describe & Itemize)	2900									0	
295	Total Support Services	2000	0	0	506,486	0	2,745,572	0	0	0	3,252,058	5,918,700
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
304	Total Disbursements/ Expenditures		0	0	506,486	0	2,745,572	0	0	0	3,252,058	5,918,700
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,237,571)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			668,100						668,100	701,750
313	Unemployment Insurance Payments	2363			45,105						45,105	92,450
314	Insurance Payments (Regular or Self-Insurance)	2364			206,898						206,898	194,500
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366						1,436			1,436	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369			63,373						63,373	193,300
320	Property Insurance (Buildings & Grounds)	2371			112,279						112,279	117,950
321	Vehicle Insurance (Transportation)	2372			48,663						48,663	51,150
322	Total Support Services - General Administration	2000	0	0	1,144,418	0	0	1,436	0	0	1,145,854	1,351,100
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
327	Other Interest or Short-Term Debt	5150									0	
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										
330	Total Disbursements/Expenditures		0	0	1,144,418	0	0	1,436	0	0	1,145,854	1,351,100
331	Excess (Deficiency) of Receipts/Revenues Over										286,400	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530					602,661				602,661	425,000
337	Operation & Maintenance of Plant Services	2540									0	
338	Total Support Services - Business	2500	0	0	0	0	602,661	0	0	0	602,661	425,000
339	Other Support Services (Describe & Itemize)	2900									0	
340	Total Support Services	2000	0	0	0	0	602,661	0	0	0	602,661	425,000
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
351	Total Debt Service	5000						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										
353	Total Disbursements/Expenditures		0	0	0	0	602,661	0	0	0	602,661	425,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(349,456)	

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 CASH		---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, 2011		241,826									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	1,738	29,593	27,486	46,042	22,503			27,960		153,584
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	16,119	16,199								16,199
12	ARRA - IDEA Part B Flow Through	4857	1,260	1,260								1,260
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKinney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	56,509	29,265								29,265
34	Total ARRA Programs		75,626	76,317	27,486	46,042	22,503	0	0	27,960		200,308
35	Ending Balance June 30, 2012		117,144									
36	<p>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:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy & Prior Levies) *	Taxes Received (from the 2011 Levy)	Taxes Received (from 2010 & Prior Levies)	Total Estimated Taxes (from the 2011 Levy)	Estimated Taxes Due (from the 2011 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	12,738,237	835,902	11,902,335	13,007,963	12,172,061
5	Operations & Maintenance	2,497,691	163,902	2,333,789	2,550,581	2,386,679
6	Debt Services **	1,490,748	117,222	1,373,526	1,824,176	1,706,954
7	Transportation	999,068	65,560	933,508	1,020,232	954,672
8	Municipal Retirement	742,781	36,583	706,198	569,290	532,707
9	Capital Improvements	0		0		0
10	Working Cash	249,777	16,390	233,387	255,058	238,668
11	Tort Immunity	1,419,651	95,457	1,324,194	1,485,458	1,390,001
12	Fire Prevention & Safety	249,778	16,390	233,388	255,058	238,668
13	Leasing Levy	249,777	16,390	233,387	255,058	238,668
14	Special Education	199,806	13,113	186,693	204,046	190,933
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	434,609	23,864	410,745	371,365	347,501
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	21,271,923	1,400,773	19,871,150	21,798,285	20,397,512
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/11	Issued 07/01/11 Through 06/30/12	Retired 07/01/11 Through 06/30/12	Outstanding Ending 06/30/12					
3	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					
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/11	Issued 7/1/11 thru 6/30/12	Any differences described and itemized	Retired 7/1/11 thru 6/30/12	Outstanding 6/30/12	Amount to be Provided for Payment on Long-Term Debt
31	2003A QZAB Debt Certificates	05/13/03	1,200,000	7	459,442			65,634	393,808	171,713
32	2003 QZAB Debt Certificates	04/15/03	1,648,387	7	631,077			90,154	540,923	540,923
33	2003B Debt Certificates	07/09/03	5,000,000	8	2,460,000			370,000	2,090,000	2,090,000
34	2005 QZAB Debt Certificates	12/01/05	1,551,299	7	341,735			170,867	170,868	170,868
35	2009 General Obligation Refunding	11/07/09	6,250,000	3	3,745,000			1,455,000	2,290,000	2,290,000
36	2011 Working Cash Bonds	07/28/11	6,000,000	1		5,918,700	81,300	0	6,000,000	6,000,000
37	Compensated Absences	Annual		9	4,209,392		(1,235,234)		2,974,158	2,974,158
38	Net Pension Obligation	Annual		9	223,316		125,316		348,632	348,632
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			21,649,686		12,069,962	5,918,700	(1,028,618)	2,151,655	14,808,389	14,586,294
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other	Qualified Zone Academy Bonds						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Debt Certificates						
54	3. Refunding Bonds	6. Building Bonds	9. Other	Compensated Absences						

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

	A	B	C	D	E	F	G	H	I	J	K
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, 2011										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			199,806					
6	Earnings on Investments		10, 20, 40, 50 or 60-1500								
7	Drivers' Education Fees		10-1970								
8	School Facility Occupation Tax Proceeds		30 or 60-1983								
9	Driver Education		10 or 20-3370						56,780		
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--								
11	Sale of Bonds		10, 20, 40 or 60-7200								
12	Total Receipts				0	199,806	0	0	56,780		
13	DISBURSEMENTS:										
14	Instruction		10 or 50-1000			199,806			56,780		
15	Facilities Acquisition & Construction Services		20 or 60-2530								
16	Tort Immunity Services		10, 20, 40-2360-2370								
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	199,806	0	0	56,780		
24	Ending Cash Basis Fund Balance as of June 30, 2012										
25	Reserved Fund Balance		714		0	0	0	0	0		
26	Unreserved Fund Balance		730		0	0	0	0	0		
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32											Total Claims Payments:
33											Total Reserve Remaining:
34	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
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 the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	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 7-1-11	Add: Additions 2011-12	Less: Deletions 2011-12	Cost 6-30-12	Life In Years	Accumulated Depreciation 7-1-11	Add: Depreciation Allowable 2011-12	Less: Depreciation Deletions 2011-12	Accumulated Depreciation 6-30-12	Balance Undepreciated 6-30-12
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	388,387			388,387						388,387
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	47,021,029	4,565,436		51,586,465	50	19,225,036	1,317,892		20,542,928	31,043,537
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,730,490	56,434		2,786,924	20	1,657,112	65,577		1,722,689	1,064,235
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	15,687,755	863,248		16,551,003	10	12,248,517	539,444		12,787,961	3,763,042
15	5 Yr Schedule	252	616,210	85,457		701,667	5	434,269	61,383		495,652	206,015
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260				0	--					0
18	Total Capital Assets	200	66,443,871	5,570,575	0	72,014,446		33,564,934	1,984,296	0	35,549,230	36,465,216
19	Non-Capitalized Equipment	700				669,159	10		66,916			
20	Allowable Depreciation								2,051,212			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)					
2	<i>This schedule is completed for school districts only.</i>					
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		\$	53,082,034
9	O&M	Expenditures 15-22, L149	Total Expenditures			8,077,888
10	DS	Expenditures 15-22, L167	Total Expenditures			2,479,848
11	TR	Expenditures 15-22, L203	Total Expenditures			3,880,222
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			2,224,284
13	TORT	Expenditures 15-22, L330	Total Expenditures			1,145,854
14			Total Expenditures		\$	70,890,130
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			39,434
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			27,873
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			609,571
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			661,389
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			187,607
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			3,682,115
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			35,420
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			223,258
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,122,570
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			99,072
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			589,245
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			1,448,317
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			79,914
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			2,151,655
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			424
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			23,003
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			26,794
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			2,813
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			1,998
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	11,012,472
76			Total Operating Expenses (Regular K-12)			59,877,658
77			9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)			6,068.75
78			Estimated OEPP *		\$	9,866.56
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)					
2	<i>This schedule is completed for school districts only.</i>					
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)	\$	0
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)		20,815
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		737,179
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		69,731
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		83,078
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)		684
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		43,984
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		30,870
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		4,178,663
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		204,326
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		626
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		100,929
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		56,780
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,126,262
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		163,452
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		2,068,904
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		2,040,951
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		1,141,089
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		19,191
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		84,424
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		59,507
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		439,294
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		165,334
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		600,786
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)		20,491
172						
173				Total Allowance for PCTC Computation	\$	14,457,350
174				Net Operating Expense for PCTC Computation		45,420,308
175				Total Depreciation Allowance (from page 27, Col I)		2,051,212
176				Total Allowance for PCTC Computation		47,471,520
177				9 Mo ADA		6,068.75
178				Total Estimated PCTC *	\$	7,822.29
179						
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2012 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		38,472,106		38,472,106		
20	Support Services:							
21	Pupil	2100		2,717,608		2,717,608		
22	Instructional Staff	2200		611,782		611,782		
23	General Admin.	2300		2,182,422		2,182,422		
24	School Admin	2400		3,317,556		3,317,556		
25	Business:							
26	Direction of Business Spt. Srv.	2510	170,356	1,984	170,356	1,984		
27	Fiscal Services	2520	520,954	0	520,954	0		
28	Oper. & Maint. Plant Services	2540		7,514,796	7,514,796	0		
29	Pupil Transportation	2550		3,880,222		3,880,222		
30	Food Services	2560		2,364,453		2,364,453		
31	Internal Services	2570	181,667	0	181,667	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		0		0		
36	Staff Services	2640	389,283	0	389,283	0		
37	Data Processing Services	2660	1,062,897	0	1,062,897	0		
38	Other:	2900		201,852		201,852		
39	Community Services	3000		225,256		225,256		
40	Total		2,325,157	61,490,037	9,839,953	53,975,241		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	2,325,157	Total Indirect costs:	9,839,953		
43			Total Direct Costs:	61,490,037	Total Direct Costs:	53,975,241		
44			=	3.78%	=	18.23%		
45								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2012				
4					
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/afr/afr.htm.</i>				
6	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
7	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget				
8	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
9	Curriculum Planning				
10	Custodial Services				
11	Educational Shared Programs				
12	Employee Benefits	x	x		Alton #11, Cahokia #187, Calhoun #40, Columbia #4,
13	Energy Purchasing				
14	Food Services				
15	Grant Writing				
16	Grounds Maintenance Services				
17	Insurance	x	x		Alton #11, Cahokia #187, Collinsville #10, Columbia #4,
18	Investment Pools				
19	Legal Services				
20	Maintenance Services				
21	Personnel Recruitment				
22	Professional Development				
23	Shared Personnel				
24	Special Education Cooperatives				
25	STEM (science, technology, engineering and math) Program Offerings				
26	Supply & Equipment Purchasing				
27	Technology Services				
28	Transportation				
29	Vocational Education Cooperatives				
30	All Other Joint/Cooperative Agreements	x	x		Madison County Region #1, Madison #12, Venice #3
31	Other				
32					
33	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
34					
35					
36					
37					
38	<u>Additional space for Column (E) - Name of LEA:</u>				
39	Employee Benefits (continued) - Collinsville #10, Edwardsville #7, Madison #9, Roxana #1, Venice #3				
40					
41	Insurance (continued) - Edwardsville #7, Madison #12, Roxana #1, Venice #3, East Alton/Wood River #14, Marissa #40, Jacksonville #117				
42					

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Granite City Community Unit No. 9
 RCDT Number: 41-057-0090-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	253,432		253,432			0
2. Special Area Administration Services	2330	489,816		489,816			0
3. Other Support Services - School Administration	2490	27,826		27,826			0
4. Direction of Business Support Services	2510	167,977	1,984	169,961			0
5. Internal Services	2570	155,520		155,520			0
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		1,094,571	1,984	1,096,555	0	0	0
9. Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							Enter Budget Data

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2012" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2012.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2013" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

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

	Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Fund 60	Fund 70	Fund 80	Fund 90
Page 9 - Line 17									
Interest on RE Taxes	1,018	193	113	77	92	-	19	109	19
Page 10 - Line 72									
Banquet Sales	1,554	-	-	-	-	-	-	-	-
Page 10 - Line 74									
Rebates	13,938	-	-	-	-	-	-	-	-
Other Food Service	3,290	-	-	-	-	-	-	-	-
	17,228	-	-	-	-	-	-	-	-
Page 10 - Line 91									
Lost Books	684	-	-	-	-	-	-	-	-
Page 11 - Line 107									
Tournaments	20,492	-	-	-	-	-	-	-	-
Recycling	4,760	-	-	-	-	-	-	-	-
Refunds/Reimbursements	43,194	69,136	-	-	-	-	-	-	-
Donations	-	84,000	-	-	-	-	-	-	-
Clean Energy Grant	-	73,016	-	-	-	-	-	-	-
Miscellaneous	387	-	-	-	-	-	-	-	-
	68,833	226,152	-	-	-	-	-	-	-
Page 13 - Line 227									
Perkins Title III	84,424	-	-	-	-	-	-	-	-
Page 14 - Line 270									
Vocational Rehabilitation Grant	4,904	-	-	-	-	-	-	-	-
Technology Enhancing Ed	15,587	-	-	-	-	-	-	-	-
	20,491	-	-	-	-	-	-	-	-
	Salaries	Benefits	Purchased Services	Supplies & Materials					
Page 15 - Line 40									
Building Aides	136,973	12	-	-					
Cafeteria Aides	24,706	-	-	-					
	161,679	12	-	-					
Page 16 - Line 55									
Department Heads	24,762	3,064	-	-					
Page 16 - Line 72									
Substitute Secretaries	313	-	-	-					
Tutoring Services	-	-	197,303	-					
Bus Tokens	-	-	202	-					
Clothing Vouchers	-	-	-	4,010					
	313	-	197,505	4,010					
Page 19 - Line 230									
Building Aides	-	10,742	-	-					
Cafeteria Aides	-	1,890	-	-					
	-	12,632	-	-					
Page 20 - Line 253									
Department Heads	-	348	-	-					
Page 20 - Line 271									
Substitute Secretaries	-	24	-	-					

Reference Pages.

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



Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F	G	H
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION							
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
3	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>							
4	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>							
5	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only							
	<i>(All AFR pages must be completed to generate the following calculation)</i>							
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	48,126,860	9,074,830	3,641,066	263,704	61,106,460		
8	Direct Expenditures	53,082,034	8,077,888	3,880,222		65,040,144		
9	Difference	(4,955,174)	996,942	(239,156)	263,704	(3,933,684)		
10	Fund Balance - June 30, 2012	3,429,005	462,113	825,352	819,197	5,535,667		
11				<p>Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the FY2013 School District Budget Form 50-36. This plan must result in a balanced operating budget within three years as adopted by the local board of education. (See the School District Budget Form 50-36 -Tab: Deficit BudgetSum Calc 20)</p>				
12								
13								
14								

Audit Checklist

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
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?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is required.
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 G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
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:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	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.	ENTER BUDGET DATA!

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

DISTRICT/JOINT AGREEMENT NAME Granite City Community Unit No. 9	RCDT NUMBER 41-057-0090-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-023270	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Harry Briggs, Ph.D.		NAME AND ADDRESS OF AUDIT FIRM Schowalter & Jabouri, PC 11878 Gravois Road Saint Louis, MO 63127	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1947 Adams Street Granite City, IL 62040		E-MAIL ADDRESS jtorti@scjpa.com	
		NAME OF AUDIT SUPERVISOR James K. Torti, CPA, CFE	
		CPA FIRM TELEPHONE NUMBER 314-849-4999	FAX NUMBER 314-849-3486

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Granite City Community Unit No. 9
41-057-0090-26
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

Granite City Community Unit No. 9
41-057-0090-26
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	\$ 6,769,509
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		276,467
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(600,786)
AFR TOTAL FEDERAL REVENUES:		\$ 6,445,190

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 6,445,190
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 6,445,190

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 6,445,190
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DIFFERENCE:	\$ -
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Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
U.S Department of Education									
Passed Through Illinois State Board of Education:									
Title I - Low Income *(M)	84.010A	2011-4300	1,448,354	265,199	1,792,327	288,471		2,080,798	2,061,699
Title I - Low Income *(M)	84.010A	2012-4300		1,775,753		2,021,144			2,138,469
ARRA - Title I - Low Income *(M)	84.389A	2011-4851		1,738	243,415	153,584		396,999	396,999
Total Title I Cluster				2,042,690		2,463,199			
Title II - Teacher Quality *(M)	84.367A	2012-4932		439,294		514,797			528,389
Technology Enhancing Education Formula	84.318X	2011-4971		15,587		15,587		15,587	15,587
ARRA - Education Jobs Fund	84.410	2011-4880	1,919,616	27,244	1,946,860	0		1,946,860	1,946,860
ARRA - Education Jobs Fund	84.410	2012-4880		29,265		29,265		29,265	29,265
IDEA - Room & Board *(M)	84.027A	2011-4625	1,522	19,191	1,522	19,191			
Passed Through Illinois Department of Human Services:									
Vocational Rehabilitation Grant	84.126			4,904		4,904			

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
U.S. Department of Education (continued)									
Passed Through Madison County Region I Special Ed Dist.:									
IDEA Preschool Flow Through *(M)	84.173A	2011-4600	50,870	28,018	50,870	16,119			
IDEA Preschool Flow Through *(M)	84.173A	2012-4600		85,401		85,401			
IDEA Part B Flow Through *(M)	84.027A	2011-4620	1,101,513	81,572	1,101,513	81,572			
IDEA Part B Flow Through *(M)	84.027A	2012-4620		1,059,517		1,059,517			
ARRA - IDEA Part B Flow Through *(M)	84.391A	2011-4857	25,516	1,260	25,516	1,260			
ARRA - IDEA Preschool Flow Through *(M)	84.392A	2011-4856	24,840	16,119	24,840	16,119			
Total Special Education Cluster				1,271,887		1,259,988			
Passed Through Madison County Career & Tech Ed Sys:									
Title III - Tech Prep	84.243			84,424		84,424			
TOTAL U.S. DEPARTMENT OF EDUCATION				3,934,486		4,391,355			

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
U.S. Department of Agriculture									
Passed Through Illinois State Board of Education:									
National School Lunch Program	10.555	2011-4210	1,136,469	289,014	113,469	289,014			
National School Lunch Program	10.555	2012-4210		1,302,707		1,302,707			
National School Breakfast Program	10.553	2011-4220	308,983	79,450	308,983	79,450			
National School Breakfast Program	10.553	2012-4220		376,016		376,016			
Summer Food Service Program	10.559	2011-4225	19,306	18,208	19,306	18,208			
Summer Food Service Program	10.559	2012-4225		3,508		3,468			
USDA Food Distribution	10.555			221,506		221,506			
Department of Defense Fruits and Vegetables	10.555			54,961		54,961			
TOTAL U.S. DEPARTMENT OF AGRICULTURE				2,345,370		2,345,330			
U.S. Department of Health and Human Services									
Passed Through Madison County Region I Special Ed Dist.:									
Medicaid Administrative Outreach	93.778			165,334		165,334			
TOTAL FEDERAL AWARDS				6,445,190		6,902,019			

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Granite City Community Unit No. 9
41-057-0090-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2012

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Granite City Community Unit No. 9** and is presented on the **modified cash 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: Subrecipients⁶

Of the federal expenditures presented in the schedule, **Granite City Community Unit No. 9** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE		
Note 3: Food Distribution		
Nonmonetary assistance is reported in the schedule of expenditures		
of federal awards at the fair value of commodities received.		
Note 4: Insurance		
The District did not have any federal insurance in effect during the		
fiscal year ended June 30, 2012.		
Note 5: Loans/Loan Guarantees		
The District did not have any loans or loan guarantees outstanding		
as of June 30, 2012		

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 subrecipient

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse (Because of Regulatory Basis of Accounting)
 (Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? _____ X YES _____ 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: Adverse (for Title I and Title II programs)
Unqualified (for Special Education Cluster)
 (Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010A & 84.389A	Title I - Low Income Cluster
84.173A, 84.027A, 84.391A, 84.392A	Special Education Cluster
84.367A	Title II - Teacher Quality

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 12-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2009

3. Criteria or specific requirement

Controls should be in place to ensure management does not have the ability to override internal controls.

4. Condition

As in a prior year, we noted some journal entries that were not reviewed and approved prior to entry into the general ledger.

5. Context¹²

Overarching

6. Effect

Without proper controls in place, management has the ability to override controls.

7. Cause

Although the District has policies and procedures in place for the preparation, review, and recording of journal entries into the general ledger, the procedures were not always followed.

8. Recommendation

We recommend that the District consistently adhere to the policies and procedures in place to ensure that all journal entries are reviewed and approved prior to entry into the general ledger.

9. Management's response¹³

All journal entries are reviewed by someone other than the preparer. This review has not always been documented. We will begin the process of documenting the journal entry review.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 12-02 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2011

3. Criteria or specific requirement

Bank balances should be reconciled to the general ledger and differences should be investigated and resolved.

4. Condition

During our audit, we noted that there was a difference in the reconciliation of the bank balance to the general ledger that had not been located for a number of months.

5. Context¹²

Overarching

6. Effect

If bank reconciliations are not completed properly, errors and differences could fail to be detected and corrected.

7. Cause

Adequate training was not provided to assist the bookkeeper in resolving bank reconciliation differences.

8. Recommendation

We recommend that additional training be provided to allow the bookkeeper to perform all assigned functions, including properly reconciling bank accounts to the general ledger.

9. Management's response¹³

Additional training will be provided as necessary.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 12-03 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? _____

3. Criteria or specific requirement

Balance sheet accounts should be reconciled and differences should be investigated and resolved.

4. Condition

During our audit, we noted several balance sheet accounts that were not reconciled timely.

5. Context¹²

Overarching

6. Effect

If balance sheet reconciliations are not completed properly, errors and differences could fail to be detected and corrected.

7. Cause

Adequate training was not provided to assist the bookkeeper in reconciling balance sheet accounts.

8. Recommendation

We recommend that additional training be provided to allow the bookkeeper to perform all assigned functions, including properly reconciling balance sheet accounts.

9. Management's response¹³

Additional training will be provided as necessary.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-04 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2008

3. Federal Program Name and Year: Title I - Low Income

4. Project No.: 2012-4300 5. CFDA No.: 84.010A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

According to 34 CFR sections 76.703 and 76.710, the District can not obligate funds prior to submitting an application for approval.

9. Condition¹⁵

The District obligated funds prior to submitting an application for approval on August 19, 2011 for the Title I grant.

10. Questioned Costs¹⁶

\$46,006.00

11. Context¹⁷

Overarching

12. Effect

The District was not in compliance with the requirement to obligate funds in the proper period.

13. Cause

Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of a completed application, were being completed.

14. Recommendation

The District should implement procedures to ensure that the application is filed timely and funds are not obligated prior to the application being submitted.

15. Management's response¹⁸

The District will implement additional controls in order to ensure that applications are filed prior to obligating funds.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-05 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2008

3. Federal Program Name and Year: Title I - Low Income

4. Project No.: 2012-4300 5. CFDA No.: 84.010A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

The Illinois State Board of Education requires that pass through entities report accurate financial information to them within 20 days following the end of each quarter.

9. Condition¹⁵

The Title I grant expenditure reports for the periods ending September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012 were not filed until April 16, 2012, April 18, 2012, April 27, 2012, and July 31, 2012, respectively. In addition, the expenditure report did not agree to the District's books and records.

10. Questioned Costs¹⁶

Instruction - Benefits - \$5,162

The above amount represents an overstatement when expenditures were reconciled from the general ledger to the June 30, 2012 expenditure report.

11. Context¹⁷

The District was required to file four expenditure reports for their Title I grant for the 2012 project year 20 days following the end of each quarter. The District failed to submit all four expenditure reports within the correct time frame. Of the 17 cells on the June 30, 2012 expenditure report, six cells were understated and one cell was overstated

12. Effect

The District was not in compliance with the requirement to file timely and accurate expenditure reports.

13. Cause

Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of timely and accurate expenditure reports, were completed.

14. Recommendation

We recommend that the District implement controls that would ensure that expenditure reports are filed timely and accurately.

15. Management's response¹⁸

The District will implement additional controls in order to ensure that all deadlines are being met.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-06 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ Title I - Low Income

4. Project No.: 2012-4300 5. CFDA No.: 84.010A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

According to 2 CFR Part 225, "Cost Principles for State, Local and Indian Tribal Governments", entities are required to expend funds that allowable to the grant and are properly supported.

9. Condition¹⁵

The District is required to expend funds for the Title I program in accordance with their program budget. In addition, expenditures are required to have proper support, which includes stating the purpose of the expenditure.

10. Questioned Costs¹⁶

\$39,141 Amount represents expenditures not included in the program budget and invoices without proper support

11. Context¹⁷

During our test of 40 expenditures for the Title I program, we noted 13 expenditures that were not included the District's program budget and 4 expenditures that were not properly supported with an invoice or did not have a stated purpose.

12. Effect

The District was not in compliance with the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements.

13. Cause

Adequate procedures were not in place to ensure that required administrative responsibilities, including expending funds for allowable costs that are properly supported, were completed.

14. Recommendation

We recommend that the District implement controls that would ensure that all expenditures are allowable under the grant, properly supported and documentation contains a purpose of the expenditure.

15. Management's response¹⁸

The District will implement controls in order to ensure that all expenditures are approved and properly supported.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-07 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2008

3. Federal Program Name and Year: Title II - Teacher Quality

4. Project No.: 2012-4932 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

The Illinois State Board of Education requires that pass through entities report financial information to them within 20 days following the end of each quarter.

9. Condition¹⁵

The District expenditure reports for the periods ending September 30, 2011, December 31, 2011, March 31, 2012 and June 30, 2012 were submitted on May 18, 2012, May 31, 2012, June 1, 2012, and August 24, 2012, respectively.

10. Questioned Costs¹⁶

None

11. Context¹⁷

The District was required to file four expenditure reports for the 2012 project year. The District failed to file all four expenditure reports within 20 days following each quarter.

12. Effect

The District was not in compliance with the requirement to file timely expenditure reports.

13. Cause

Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of timely expenditure reports, were being completed.

14. Recommendation

We recommend that the District implement controls that would ensure that expenditure reports are filed timely.

15. Management's response¹⁸

The District will implement additional controls in order to ensure that all deadlines are being met.

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.

Granite City Community Unit No. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-08 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2008

3. Federal Program Name and Year: Title II - Teacher Quality

4. Project No.: 2012-4932 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

According to 34 CFR sections 76.703 and 76.710, the District can not obligate funds prior to submitting an application for approval. In addition, funds can not be obligated prior to a budget amendment being submitted.

9. Condition¹⁵

The District obligated funds prior to submitting an application for approval on August 19, 2011 and funds were obligated prior to an amendment being filed on July 31, 2012.

10. Questioned Costs¹⁶

\$19,999 salaries and benefits obligated prior to application being submitted
\$15,157 salaries and benefits obligated prior to budget amendment being submitted.

11. Context¹⁷

Overarching

12. Effect

The District was not in compliance with the requirement to obligate funds in the prior period.

13. Cause

Adequate procedures were not in place to assure that required administrative responsibilities including the filing of a completed application, were being completed.

14. Recommendation

The District should implement procedures to ensure that the application and any budget amendments are filed timely and funds are not obligated prior to the application and budget amendments being submitted.

15. Management's response¹⁸

The District will implement additional controls in order to ensure that applications are filed prior to obligating funds.

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.

Granite City Community Unit No. 9
41-057-0090-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2012

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
11-01	During the prior year, auditors of the District assisted with the preparation of the financial statements and noted to the financial statements.	This comment has been implemented
11-02	Documentation of the District's internal controls has been started; however, the process has not been completed.	This comment has been implemented.
11-03	There is no formal risk assessment in place.	This comment has been implemented.
11-04	As in a prior year, we noted that journal entries are not reviewed and approved prior to entry into the general ledger.	See 12-01
11-05	During our audit, we noted that there was a difference in the reconciliation of the bank balance to the general ledger that had not been located for several months.	See 12-02
11-06	The District obligated funds prior to submitting an application for approval on August 20, 2010 for the Title I grant and August 25, 2010 for the Title I ARRA grant.	The Illinois State Board of Education withheld questioned costs from the 2012 project year grant.
11-07	The District is required to file expenditure reports for the periods ending September 30, 2010, December 31, 2010, March 31, 2011, and June 30, 2011. The Title I grant expenditure reports for the periods ending September 30, 2010, December 31, 2010, March 31, 2011, and June 30, 2011, were not filed until March 2, 2011, March 2, 2011, May 27, 2011, and August 4, 2011, respectively. The Title I ARRA grant expenditure reports for the periods ending September 30, 2010, December 31, 2010, were not filed until June 9, 2011. No reports have been filed for March 31, 2011 and the June 30, 2011 expenditure report was not filed until August 4, 2011.	During the current year, we reported that expenditure reports were not filed timely. See current year comment 12-04.
11-08	The District obligated funds prior to submitting an application for approval on August 20, 2010.	The Illinois State Board of Education withheld questioned costs from the 2012 project year grant.
11-09	The District is required to file expenditure reports for the periods ending September 30, 2010, December 31, 2010, March 31, 2011, and June 30, 2011. The expenditure report for December 31, 2010 was not filed until March 2, 2011. No expenditure report was filed for the period ending September 30, 2010.	During the current year, we reported that expenditure reports were not filed timely. See current year comment 12-07.

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.

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-01

Condition:

As in a prior year, we noted that journal entries are not reviewed and approved prior to entry into the general ledger

Plan:

All journal entries are reviewed by someone other than the preparer. This review has not always been documented. We will begin the process of documenting the journal entry review.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-02

Condition:

During our audit, we noted that there was a difference in the reconciliation of the bank balance to the general ledger that had not been located for a number of months

Plan:

Additional training will be provided to the District's bookkeeper to ensure proper reconciliations are completed.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-03

Condition:

During our audit, we noted several balance sheet accounts that were not reconciled timely.

Plan:

Additional training will be provided to the District's bookkeeper to ensure proper reconciliations are completed.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-04

Condition:

The District obligated funds prior to submitting an application for approval on August 19, 2011 for the Title I grant.

Plan:

The District will implement additional controls in order to ensure that all deadlines are being met.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-05

Condition:

The Title I grant expenditure reports for the period ending September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012 were not filed until April 16, 2012, April 18, 2012, April 27, 2012, and July 31, 2012, respectively. In addition, the expenditure report did not agree to the District's books and records.

Plan:

The District will implement additional controls in order to ensure that all deadlines are being met and expenditures are reported accurately.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-06

Condition:

The District is required to expend funds for the Title I program in accordance with their program budget. In addition, expenditures are required to have proper support, which includes stating the purpose of the expenditure.

Plan:

The District will implement procedures to ensure that only allowable expenditures are charged to the grant and that all expenditures are properly supported, including indicating a purpose for the expenditure.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-07

Condition:

The expenditure reports for the period ending September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012 were submitted on May 18, 2012, May 31, 2012, June 1, 2012, and August 24, 2012, respectively.

Plan:

The District will implement additional controls in order to ensure that all deadlines are being met.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

Granite City Community Unit No. 9
41-057-0090-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-08

Condition:

The District obligated funds prior to submitting an application for approval on August 19, 2011 and funds were obligated prior to an amendment being filed on July 31, 2012.

Plan:

The District will implement additional controls in order to ensure that all deadlines are being met.

Anticipated Date of Completion: June 30, 2013

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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