

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SDJA05 (updated 7/18/05 )

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \***

**June 30, 2005**

School District  
 Joint Agreement

School District/Joint Agreement Number 34-049-0010-02		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> GAAP Basis		Certified Public Accountants <i>(See instructions on inside cover page before completing this form.)</i>		
County Name: LAKE		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is the AFR filed electronically (Internet)? If no, CD/Disk must be enclosed.		Name of Auditing Firm EVOY, KAMSCHULTE, JACOBS & CO., LLP		
Name of School District/Joint Agreement: WINTHROP HARBOR		Click on the Link to Submit: <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a>		Name of Audit Supervisor KEVIN KINNAVY		
Address: 500 NORTH AVENUE	Email Address:	<b><u>A-133 Single Audit</u></b>		Signature of Audit Supervisor		
City: WINTHROP HARBOR	Zip: 60096			Address 2122 YEOMAN STREET		Email Address <a href="mailto:KevinKinnavy@comcast.net">KevinKinnavy@comcast.net</a>
				City WAUKEGAN	State IL	Zip Code 60087
		<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$500,000?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?		Phone Number: 847-662-8300	
		<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?			Fax. Number 847-662-8305	
				IL Registration Number: 066-003289		

<input type="checkbox"/> Reviewed by District Superintendent/Administrator			<input type="checkbox"/> If applicable, in Cook County the Township Treasurer must also approve the report and sign in the space provided.			<input type="checkbox"/> Reviewed by Regional Superintendent		
Name (Type or Print)		Email Address	Name (type or print)		Email Address	Name (Type or Print)		Email Address
Telephone	Fax. Number	Date	Telephone	Fax. Number	Date	Telephone	Fax. Number	Date
Signature			Signature			Signature		

\* Based upon the Illinois Program Accounting Manual for Local Education Agencies.

**ISBE Form SD50-35/JA50-60 (6/05)**

Version 2005

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### INSTRUCTIONS/REQUIREMENTS For School Districts/Joint Agreements

1. All schedules must be completed for School Districts. Note: Joint Agreements must complete only applicable schedules. See the Audit Checklist/Balancing Schedule for Joint Agreements.
2. Round all amounts to the nearest dollar. **Do not enter cents.**
3. Proper coding and reference to the Chart of Accounts (Illinois Program Accounting Manual for Local Education Agencies) eliminates the necessity for adding lines. Reports submitted with lines added and/or inconsistent rounding are unacceptable and will be sent back to the auditor preparing the report.
4. Any problems detected by the **Audit Checklist** must be resolved prior to submitting this report.
5. **Submitting By CD or Floppy Disk**  
If submitting the Annual Financial Report (AFR) on a CD or floppy disk, forward two CDs/disks, the original and one paper copy of a) the AFR cover page through page 8; b) opinion letters; c) any required compliance letters; d) any required financial notes and explanations; and e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, 2005, for approval and certification. Check the box on the cover page if submitting via CD/floppy disk.  
**Note: AFR attachments may be submitted on CD or floppy disk filed in lieu of paper.**  
  
The Regional Superintendent will forward the CD or floppy disk, original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15, 2005.  
  
**Submitting via the Internet**  
If submitting the AFR electronically using the ISBE Attachment Manager see cover page for link. In addition, forward the original and one paper copy of: a) the AFR cover page through page 8; b) the opinion letters; c) any required compliance letters; d) any required financial notes and explanations; and e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, 2005 for approval and certification. Check the box on the cover page if submitting via the Internet. **Note: AFR attachments may be electronically filed in lieu of paper.**  
  
The Regional Superintendent will forward the original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15, 2005.
6. Yellow Book, CPE, an Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
7. The Schedule of Tort Immunity Expenditure, page 29: The Audit/AFR shows the entity complied with the provisions set forth in 745 ILCS 10/9-103 (a-5) and 745 ILCS 10/9-107.

### AUDITOR'S QUESTIONNAIRE

N/A	Yes	No
-----	-----	----

A "Yes" response indicates the auditor has performed compliance audit procedures relating to all applicable statutes and has noted no exceptions. All "No" answers to 1-3 and 5 must be explained. A "Yes" answer to question 4c must be explained.

	X	
	X	

1. **Were all funds maintained by the district audited?**

	X	
		X
	X	

2. **Has the district recognized all transactions on a strictly cash basis or strictly GAAP basis?**  
 3. **Did your review and testing of State and Local Programs confirm, in accordance with applicable law, that:**

	X	
	X	
X		
X		
X		
	X	

- a. Bonds were executed in appropriate amounts on all custodians of funds? (School Code, Sections 8-2, 10-20.19, and 19-6)
- b. All interfund loans were authorized, disclosed and repaid? (School Code, Sections 10-22.33 and 20-4)
- c. All permanent transfers were authorized and disclosed? (School Code, Sections 10-22.14, 10-22.44, 17-2.2a, 17-2.2c, 17-2A, 19-4, 20-5, 20-8, and 20-9)
- d. Corporate Personal Property Replacement Tax (CPPRT) moneys were deposited and liens satisfied? (30 ILCS 115/12)
- e. Tax Anticipation Warrants were issued and retired? (School Code, Section 17-16 and 30 ILCS 305/2)
- f. Tax Anticipation Notes were issued and retired? (50 ILCS 420/1 et seq.)
- g. State Aid Anticipation Certificates were issued and retired? (School Code, Section 18-18)
- h. General Obligation Bonds were issued within statutory limits? (School Code, Section 19-1 and 30 ILCS 350/1 et seq.)
- i. Investments owned, deposits made, and interest earned were in the name of the district, authorized by the Board, properly segregated, and invested? (30 ILCS 235/1 et seq. and 30 ILCS 225/1)
- j. All restricted funds were properly segregated in the accounting records and used only for restricted purposes?
- k. All board members, administrators, certified business officials, and other qualifying district personnel filed an economic interest statement with the County Clerk? (5 ILCS 420/4A-101 et seq.)
- l. The district complied with the applicable provisions of the bidding law? (School Code, Section 10-20.21)
- m. The budget and accounting records correspond with the *Illinois Program Accounting Manual for Local Education Agencies?*

	X	
	X	

	X	
	X	

	X	
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4. **CASH BASIS was selected. Did you issue a qualified opinion? (A cash basis does not conform to GAAP, an unqualified opinion can not therefore be issued.) (If "Yes," is checked, a qualified opinion has been issued. Check each of the following reasons that apply.)**


- a. Due to missing or inadequate fixed asset records?
- b. Due to lack of internal control?
- c. Due to other reasons? (If "Yes," explain.)

X		
---	--	--

5. **Were tort immunity funds included in the scope of the audit?**

### SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE

Yes	No
-----	----

(The following questions are designed to provide the informational needs required of the Illinois State Board of Education by the School Code, Section 1A-8.)

	X
--	---

6. **Has the district issued funding bonds to retire teacher orders in 3 of the last 5 years or issued school orders for wages as permitted by the School Code?**

	X
--	---

7. **Has the district issued tax anticipation warrants or notes in anticipation of second year's taxes when warrants or notes for current year taxes are still outstanding?**

--	--

8. **Has the district shown an excess of expenditures/other financing uses over revenues/other financing sources and beginning fund balances in the Operating Funds Balance for 2 consecutive years?**

X	
---	--

9. **Is this district subject to the Property Tax Extension Limitation Law? If Yes, enter the effective date below.**

### COMMENTS APPLICABLE TO THE AUDITOR'S QUESTIONNAIRE (SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE)

*Auditor's Questionnaire:*

*School District Financial Data Questionnaire:*

QUESTION 9 - JANUARY 1, 1992

**FINANCIAL PROFILE INFORMATION**

Required to be completed for School Districts only.

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

Tax Year **2004**

Equalized Assessed Valuation (EAV):

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	<input type="text" value="0.017360"/>	<input type="text" value="0.002210"/>	<input type="text" value="0.001100"/>	<input type="text" value="0.020670"/>	<input type="text"/>

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="5,062,567"/>	<input type="text" value="5,126,285"/>	<input type="text" value="(63,718)"/>	<input type="text" value="-65,904"/>

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 5, 13, 16, and 46 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

**C. Short-Term Debt \*\***

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates
<input type="text" value="0"/>	<input type="text" value="1,000,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Other</b>	<b>Total</b>			
<input type="text"/>	<input type="text" value="1,000,000"/>			

\*\* The numbers shown are the sum of entries on pages 5, lines 26-30 from the Educational, Operations & Maintenance and Transportation Funds.

**D. Long-Term Debt**

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="8,766,325"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal: .....	501	5,570,000
d. TO/Employee Orders: .....	409	0
e. Other Long-Term Debt: .....	599	23,388
f. Total Long-Term Debt Outstanding:.....		<input type="text" value="5,593,388"/>

**E. Material Impact on Financial Position**

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

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Other (Describe and Itemize)
- Ongoing Concerns

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following web site for reference to the Financial Profile)  
[www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm)

**County:** LAKE  
**District Code:** 34-049-0010-02  
**District Name:** WINTHROP HARBOR

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>1</b>
Total Sum of Fund Balance Page 8, line 46:	Funds 10, 20, 40, 70 + (50 if negative)	(65,904.00)	(0.013)	<b>Weight</b>	0.35
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	5,062,567.00		<b>Value</b>	0.35
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Expenditures Page 7, Line 13:	Funds 10, 20 & 40	5,126,285.00	1.013	<b>Adjustment</b>	0
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	5,062,567.00		<b>Weight</b>	0.35
Possible Adjustment:			(8.990)	<b>Value</b>	1.05
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>2</b>
Page 3, Line 1 and Line 11	Funds 10, 20 40 & 70	1,184,236.00	83.16	<b>Weight</b>	0.10
Page 7, Line 13	Funds 10, 20, 40 divided by 360	14,239.68		<b>Value</b>	0.20
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Page 5, Line 27	Amount Borrowed: Funds 10, 20 & 40	1,000,000.00	55.20	<b>Weight</b>	0.10
Page A2, Section A	(.85 x Equalized Assessed Valuation) x (Sum of Combined Tax Rates)	2,232,173.05		<b>Value</b>	0.30
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>2</b>
Page A2, Section D	Total Outstanding Long-Term Debt	5,593,388.00	36.19	<b>Weight</b>	0.10
Page A2, Section D	Total Long-Term Debt Allowed	8,766,324.63		<b>Value</b>	0.20

**Total Profile Score = 2.10 \***

**2005 SD Financial Profile Designation: WATCH**

\* Estimated Total Profile Score may change based on data provided on page A2, the Financial Profile Information. 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, 2005**

ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
1. Cash (Accounts 101 through 105) <sup>1</sup>		1,184,236		327,412		135,688				98,924
2. Other Accrued Assets (GAAP only) (Describe & Itemize) <sup>2</sup>										
3. Taxes Receivable (GAAP only)	110									
4. Accounts Receivable (GAAP only)	120									
5. Loan to Educational Fund	151									
6. Loan to Operations & Maintenance Fund	152									
7. Loan to Transportation Fund	153									
8. Loan to Fire Prevention & Safety Fund	154									
9. Loan to Other Funds	155									
10. Inventory	170									
11. Investments	180									
12. Other Current Assets (Describe & Itemize)	199									
<b>13. TOTAL CURRENT ASSETS</b>		1,184,236	0	327,412	0	135,688	0	0	0	98,924
<b>CAPITAL ASSETS (200)</b>										
14. Land	201									
15. Buildings	202									
16. Improvements Other than Buildings	203									
17. Equipment Other than Transportation/Food Service	204									
18. Construction in Progress	205									
19. Transportation Equipment	206									
20. Food Services Equipment	207									
21. Amount Available in Debt Service Funds	304									
22. Amount to be Provided for Payment of Bonds	305									
23. Amount to be Provided for Payment of Long-Term Debt - Other	306									
<b>24. TOTAL CAPITAL ASSETS</b>										

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2005**

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long- Term Debt
<b>CURRENT ASSETS (100)</b>				
1. Cash (Accounts 101 through 105) <sup>1</sup>				
2. Other Accrued Assets (GAAP only) (Describe & Itemize) <sup>2</sup>				
3. Taxes Receivable (GAAP only)	110			
4. Accounts Receivable (GAAP only)	120			
5. Loan to Educational Fund	151			
6. Loan to Operations & Maintenance Fund	152			
7. Loan to Transportation Fund	153			
8. Loan to Fire Prevention & Safety Fund	154			
9. Loan to Other Funds	155			
10. Inventory	170			
11. Investments	180			
12. Other Current Assets (Describe & Itemize)	199			
<b>13. TOTAL CURRENT ASSETS</b>		<b>0</b>		
<b>CAPITAL ASSETS (200)</b>				
14. Land	201		101,187	
15. Buildings	202		6,209,353	
16. Improvements Other than Buildings	203		100,556	
17. Equipment Other than Transportation/Food Service	204		74,686	
18. Construction in Progress	205			
19. Transportation Equipment	206		25,349	
20. Food Services Equipment	207			
21. Amount Available in Debt Service Funds	304			327,412
22. Amount to be Provided for Payment of Bonds	305			5,242,588
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			23,388
<b>24. TOTAL CAPITAL ASSETS</b>			<b>6,511,131</b>	<b>5,593,388</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2005**

ASSETS		Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>LIABILITIES</b>											
<b>CURRENT LIABILITIES (400)</b>											
25. Accrued Liabilities (GAAP Only) <sup>3</sup>											
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406										
27. Tax Anticipation Warrants Payable	407	1,000,000									
28. Tax Anticipation Notes Payable	408										
29. Teachers'/Employees' Orders Payable	409										
30. State Aid Anticipation Certificates Payable	410										
31. Loan from Educational Fund	431										
32. Loan from Operations & Maintenance Fund	432										
33. Loan from Transportation Fund	433										
34. Loan from Working Cash Fund	434										
35. Payroll Deductions Payable	450	7,854									
36. Deferred Revenue ( GAAP Only)	474										
37. Due to Activity Fund Organizations	480										
38. Other Current Liabilities (Describe & Itemize)	499		206,289			35,997					
<b>LONG-TERM LIABILITIES (500)</b>											
39. Bonds Payable	501										
40. Other Long-Term Liabilities	599										
<b>41. TOTAL LIABILITIES</b>		<b>1,007,854</b>	<b>206,289</b>	<b>0</b>	<b>35,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
42. Reserved Fund Balance	703										
43. Unreserved Fund Balance	704	176,382	(206,289)	327,412	(35,997)	135,688					98,924
44. Investments in General Fixed Assets	705										
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>1,184,236</b>	<b>0</b>	<b>327,412</b>	<b>0</b>	<b>135,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,924</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2005**

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES (400)</b>				
25. Accrued Liabilities (GAAP Only) <sup>3</sup>				
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406			
27. Tax Anticipation Warrants Payable	407			
28. Tax Anticipation Notes Payable	408			
29. Teachers'/Employees' Orders Payable	409			
30. State Aid Anticipation Certificates Payable	410			
31. Loan from Educational Fund	431			
32. Loan from Operations & Maintenance Fund	432			
33. Loan from Transportation Fund	433			
34. Loan from Working Cash Fund	434			
35. Payroll Deductions Payable	450			
36. Deferred Revenue ( GAAP Only)	474			
37. Due to Activity Fund Organizations	480			
38. Other Current Liabilities (Describe & Itemize)	499			
<b>LONG-TERM LIABILITIES (500)</b>				
39. Bonds Payable	501			5,570,000
40. Other Long-Term Liabilities	599			23,388
<b>41. TOTAL LIABILITIES</b>		<b>0</b>		<b>5,593,388</b>
42. Reserved Fund Balance	703			
43. Unreserved Fund Balance	704			
44. Investments in General Fixed Assets	705		6,511,131	
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>0</b>	<b>6,511,131</b>	<b>5,593,388</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2005**

Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Site & Construction/Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>											
1.	Local Receipts	1000	2,353,029	288,140	520,332	149,816	169,740	0	0	0	733
2.	Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	26,009	0		0	0				
3.	State Sources	3000	1,787,997	0	0	250,419	0	0	0	0	0
4.	Federal Sources	4000	207,157	0	0	0	0	0	0	0	0
5.	<b>Total Direct Receipts/Revenues</b>		4,374,192	288,140	520,332	400,235	169,740	0	0	0	733
6.	Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998		327,257							
7.	<b>Total Receipts/Revenues</b>		4,374,192	615,397	520,332	400,235	169,740	0	0	0	733
<b>DISBURSEMENTS/EXPENDITURES</b>											
8.	Instruction	1000	2,537,764				34,686				
9.	Support Services	2000	1,205,814	442,822		338,076	86,119	0			60,058
10.	Community Services	3000	0	0		0	0				
11.	Nonprogrammed Charges	4000	564,977	0	0	0	0	0			0
12.	Debt Service	5000	17,597	0	497,102	19,235	0			0	0
13.	<b>Total Direct Disbursements/Expenditures</b>		4,326,152	442,822	497,102	357,311	120,805	0		0	60,058
14.	Disbursements/Expenditures for "On Behalf" Payments <sup>4</sup>	4180	0	327,257	0	0	0	0		0	0
15.	<b>Total Disbursements/Expenditures</b>		4,326,152	770,079	497,102	357,311	120,805	0		0	60,058
16.	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>5</sup></b>		48,040	(154,682)	23,230	42,924	48,935	0	0	0	(59,325)
<b>OTHER FINANCING SOURCES (USES)</b>											
<b>OTHER FINANCING SOURCES (7000)</b>											
<b>TRANSFER FROM OTHER FUNDS (7100)</b>											
17.	Permanent Transfer from Working Cash Fund - Abolishment (Sec. 20-8)	7110	0								
18.	Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	7120									
19.	Permanent Transfer (Sec. 17-2A)	7130									
20.	Permanent Transfer of Interest (Sec. 10-22.44)	7140		6,967							
21.	Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	7150									
22.	Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) <sup>6</sup>	7160									
23.	Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>6</sup>	7170									
24.	Permanent Transfer from Working Cash Fund - Abatement (Sec. 20-9)	7180									

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/Social Security	Site & Construction/Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>SALE OF BONDS (7200)</b>										
25. Principal on Bonds Sold (Amount of Original Issue)	7210									
26. Premium on Bonds Sold	7220									
27. Accrued Interest on Bonds Sold	7230									
28. Sale or Compensation for Fixed Assets <sup>7</sup> (Section 2-3.12 & 17-2.11)	7300									
29. School Technology Revolving Loan Program (STRLP)	7500									
30. Other Sources (Describe & Itemize)	7900									
<b>31. Total Other Financing Sources</b>		0	6,967	0	0	0	0	0	0	0
<b>OTHER FINANCING USES (8000)</b>										
<b>TRANSFER TO OTHER FUNDS (8100)</b>										
32. Permanent Transfer from Working Cash Fund-Abolishment (Sec. 20-8)	8110									
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120							0		
34. Permanent Transfer (Sec. 17-2A)	8130									
35. Permanent Transfer of Interest (Sec. 10-22.44)	8140	4,953		2,014						
36. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	8150						0			
37. Permanent Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Interest Earnings (Sec. 17-2.11)	8160									0
38. Permanent Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Interest Earnings (Sec. 10-22.14)	8170									0
39. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180							0		
40. Other Uses (Describe & Itemize)	8190									
<b>41. Total Other Financing Uses</b>		4,953	0	2,014	0	0	0	0	0	0
<b>42. Total Other Financing Sources and (Uses) <sup>8</sup></b>		(4,953)	6,967	(2,014)	0	0	0	0	0	0
43. Excess of Receipts/Revenues and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		43,087	-147,715	21,216	42,924	48,935	0	0	0	-59,325
<b>44. Fund Balances - July 1, 2004</b>		133,295	-58,574	306,196	-78,921	86,753				158,249
45. Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>46. Fund Balances - June 30, 2005</b>		176,382	-206,289	327,412	-35,997	135,688	0	0	0	98,924

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>		<b>1000</b>								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>9</sup>	1110	2,148,651	274,530	518,212	137,253	74,280				
2. Tort Immunity Levy	1120									
3. Leasing Levy <sup>10</sup>	1130									
4. Special Education Levy	1140					10,035				
5. Social Security/Medicare Only Levy	1150					74,280				
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1190									
<b>9. Total Ad Valorem Taxes Levied By LEA</b>		<b>2,148,651</b>	<b>274,530</b>	<b>518,212</b>	<b>137,253</b>	<b>158,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210									
11. Payments from Local Housing Authorities	1220									
12. Corporate Personal Property Replacement Taxes <sup>11</sup>	1230	2,890	2,413			10,539				
13. Other Payments in Lieu of Taxes	1290									
<b>14. Total Payments in Lieu of Taxes</b>		<b>2,890</b>	<b>2,413</b>	<b>0</b>	<b>0</b>	<b>10,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311									
16. Regular Tuition from Other LEAs	1312									
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321									
19. Summer School Tuition from Other LEAs	1322									
20. Summer School Tuition from Other Sources	1323									
21. Vocational Tuition from Pupils or Parents	1331									
22. Vocational Tuition from Other LEAs	1332									
23. Vocational Tuition from Other Sources	1333									
24. Special Education Tuition from Pupils or Parents	1341									
25. Special Education Tuition from Other LEAs	1342									
26. Special Education Tuition from Other Sources	1343									
27. Adult Tuition from Pupils or Parents	1351									
28. Adult Tuition from Other LEAs	1352									
29. Adult Tuition from Other Sources	1353									
<b>30. Total Tuition</b>		<b>0</b>								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411				12,534					
32. Regular Transportation Fees from Other LEAs	1412									
33. Regular Transportation Fees from Private Sources	1413									
34. Regular Transportation Fees from Co-curricular Activities	1415									
35. Summer School Transportation Fees from Pupils or Parents	1421									
36. Summer School Transportation Fees from Other LEAs	1422									
37. Summer School Transportation Fees from Other Sources	1423									
38. Vocational Transportation Fees from Pupils or Parents	1431									
39. Vocational Transportation Fees from Other LEAs	1432									
40. Vocational Transportation Fees from Other Sources	1433									
41. Special Ed. Transportation Fees from Pupils or Parents	1441									
42. Special Ed. Transportation Fees from Other LEAs	1442									
43. Special Ed. Transportation Fees from Other Sources	1443									
44. Adult Transportation Fees from Pupils or Parents	1451									
45. Adult Transportation Fees from Other LEAs	1452									
46. Adult Transportation Fees from Other Sources	1453									
<b>47. Total Transportation Fees</b>					<b>12,534</b>					
<b>EARNINGS ON INVESTMENTS</b>										
48. Interest on Investments	1510	5,396	57	2,120	29	606				733
49. Gain or Loss on Sale of Investments	1520									
<b>50. Total Earnings on Investments</b>		<b>5,396</b>	<b>57</b>	<b>2,120</b>	<b>29</b>	<b>606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733</b>
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	102,744								
52. Sales to Pupils - Breakfast	1612									
53. Sales to Pupils - A la Carte	1613									
54. Sales to Pupils - Other	1614									
55. Sales to Adults	1620									
56. Other Food Service	1690									
<b>57. Total Food Service</b>		<b>102,744</b>								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711									
59. Admissions - Other (Describe & Itemize)	1719									
60. Fees	1720	72,898								
61. Book Store Sales	1730									
62. Other Pupil Activity Revenue (Describe & Itemize)	1790									
<b>63. Total Pupil Activities</b>		<b>72,898</b>	<b>0</b>							

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>TEXTBOOKS</b>											
64.	Rentals - Regular Textbooks	1811									
65.	Rentals - Summer School Textbooks	1812									
66.	Rentals - Adult/Continuing Education Textbooks	1813									
67.	Rentals - Other (Describe & Itemize)	1819									
68.	Sales - Regular Textbooks	1821									
69.	Sales - Summer School Textbooks	1822									
70.	Sales - Adult/Continuing Education Textbooks	1823									
71.	Sales - Other (Describe & Itemize)	1829									
72.	Other (Describe & Itemize)	1890									
<b>73.</b>	<b>Total Textbooks</b>		0								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>											
74.	Rentals	1910	370	2,074							
75.	Contributions and Donations from Private Sources	1920	10,000	9,066							
76.	Services Provided Other LEAs	1940									
77.	Refund of Prior Years' Expenditures	1950	7,336								
78.	Payment from Other LEAs	1991									
79.	Sale of Vocational Projects	1992									
80.	Local Fees	1993									
81.	Other (Describe & Itemize)	1999	2,744								
<b>82.</b>	<b>Total Other Revenue from Local Sources</b>		20,450	11,140	0	0	0	0	0	0	0
<b>83.</b>	<b>Total Receipts/Revenues from Local Sources</b> (Total lines 9, 14, 30, 47, 50, 57, 63, 73 & 82)		2,353,029	288,140	520,332	149,816	169,740	0	0	0	733
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>			<b>2000</b>								
84.	Flow-through Revenue from State Sources	2100	1,250								
85.	Flow-through Revenue from Federal Sources	2200	24,759								
86.	Other Flow-Through (Describe & Itemize)	2300									
<b>87.</b>	<b>Total Flow-Through Receipts/Revenues From One LEA to Another LEA</b>		26,009	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>			<b>3000</b>								
<b>UNRESTRICTED GRANTS-IN-AID</b>											
88.	General State Aid- Sec. 18-8.05	3001	1,547,062								
89.	General State Aid Hold Harmless/Supplemental	3002									
90.	Reorganization Incentives	3005									
91.	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
<b>92.</b>	<b>Total Unrestricted Grants-In-Aid</b>		1,547,062	0	0	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
93. Special Education - Private Facility Tuition	3100									
94. Special Education - Extraordinary	3105	117,260								
95. Special Education - Personnel	3110	66,676								
96. Special Education - Orphanage - Individual	3120									
97. Special Education - Orphanage - Summer	3130									
98. Special Education - Summer School	3145									
99. Special Education - Other (Describe & Itemize)	3199									
<b>100. Total Special Education</b>		<b>183,936</b>	<b>0</b>		<b>0</b>					
<b>VOCATIONAL EDUCATION</b>										
101. Vocational Education - Tech. Prep.	3200									
102. Vocational Education - Coordination Grants	3210									
103. Vocational Education - Formula	3215									
104. Vocational Education - Jobs for Illinois Graduates	3217									
105. Vocational Education - Secondary Program Improvement	3220									
106. Vocational Education - WECEP	3225									
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3299									
<b>109. Total Vocational Education</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>BILINGUAL</b>										
110. Bilingual Education - Downstate - TPI	3305									
111. Bilingual Education - Downstate - TBE	3310									
<b>112. Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	1,239								
115. School Breakfast Initiative	3365									
116. Driver Education	3370									
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3500				53,201					
120. Transportation - Special Education	3510				197,218					
121. Transportation - Other (Describe & Itemize)	3599									
<b>122. Total Transportation</b>		<b>0</b>	<b>0</b>		<b>250,419</b>	<b>0</b>				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
123. Learning Improvement - Change Grants	3610									
124. Scientific Literacy	3660									
125. Truant Alternative/Optional Education	3695									
126. Early Childhood - Block Grant	3705									
127. Reading Improvement Block Grant	3715	32,569								
128. Reading Improvement Block Grant - Reading Recovery	3720									
129. Chicago General Education Block Grant	3766									
130. Chicago Educational Services Block Grant	3767									
131. School Safety & Educational Improvement Block Grant	3775	23,191								
132. Technology - Closing the Gaps	3792									
133. State Library Grant	3800									
134. Illinois Arts Council Grants	3801									
135. Illinois Scholars Program	3803									
136. Illinois Occupational Information Coordinating Committee	3806									
137. Project Success	3807									
138. IDOT Safety	3808									
139. IDOT Alcohol Awareness	3809									
140. State Charter Schools	3815									
141. Summer Bridges	3825									
142. Academic Early Warning List	3830									
143. Infrastructure Improvements - Planning/Construction	3920									
144. School Infrastructure - Maintenance Projects	3925									
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
<b>146. Total Restricted Grants-In-Aid</b> (Total of lines 100, 109, 112-118, 122-145)		240,935	0	0	250,419	0	0	0	0	0
<b>147. Total Receipts from State Sources</b> (Total of lines 92 & 146)		1,787,997	0	0	250,419	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>									
<b>UNRESTRICTED GRANTS IN AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
148. Federal Impact Aid	4001									
149. Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009									
<b>150. Total Unrestricted Grants-In-Aid Received Directly from the Federal Government</b>		0	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT</b>										
151. Emergency School Assistance Act	4025									
152. ESEA - Title VII - Bilingual	4030									
153. ESEA - Title VI - Excellence in Education	4035									
154. Community Action Program - OEO	4040									
155. Head Start	4045									
156. Construction (Impact Aid)	4050									
157. EPA Grant Proceeds (Life/Safety Purposes Only)	4055									
158. MAGNET	4060									
159. Other Restricted Grants-In-Aid Received Directly From Federal Govt. (Describe & Itemize)	4099									
<b>160. Total Restricted Grants-In-Aid Received Directly From Federal Government</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
<b>TITLE V</b>										
161. Title V - Innovation and Flexibility Formula	4100	1,570								
162. Title V - LEA Projects	4105									
163. Title V - Rural & Low Income Schools	4107									
164. Title V - Class Size Reduction	4110									
165. Title V - State Assessments	4120									
166. Title V - Other (Describe & Itemize)	4199									
<b>167. Total Title V</b>		1,570	0		0	0				
<b>FOOD SERVICE</b>										
168. National School Lunch Program	4210	35,672								
169. Special Milk Program	4215									
170. School Breakfast Program	4220									
171. Summer Food Service Admin/Program	4225									
172. Child Care Commodity/SFS 13-Adult Day Care	4226									
173. Food Service - Other (Describe & Itemize)	4299									
<b>174. Total Food Service</b>		35,672								
<b>TITLE I</b>										
175. Title I - Low Income	4300	116,807								
176. Title I - Low Income - Neglected, Private	4305									
177. Title I - Capital Expenses	4325									
178. Title I - School Improvement	4331									
179. Title I - Comprehensive School Reform	4332									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
180. Title I - Reading First	4334									
181. Title I - Even Start	4335									
182. Title I - Migrant Education	4340									
183. Title I - Other (Describe & Itemize)	4399									
<b>184. Total Title I</b>		116,807	0		0	0				
<b>TITLE IV</b>										
185. Title IV - Safe & Drug Free Schools - Formula	4400	3,615								
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421									
189. Title IV - Other (Describe & Itemize)	4499									
<b>190. Total Title IV</b>		3,615	0		0	0				
<b>FEDERAL SPECIAL EDUCATION</b>										
191. Fed - Spec Education - Preschool Flow-Through	4600									
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
194. Fed - Spec Education - IDEA - Room & Board	4625									
195. Fed - Spec Education - IDEA - Discretionary	4630									
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>197. Total Federal - Special Education</b>		0	0		0	0				
<b>VOCATIONAL EDUCATION - (VE) PERKINS</b>										
198. VE - Perkins - Title IIA State Leadership	4720									
199. VE - Perkins - Title IIC Secondary	4745									
200. VE - Perkins - Title IIC - Postsecondary/Adult	4750									
201. VE - Perkins - Title IIIE - Tech. Prep.	4770									
202. VE - Education to Careers - Implementation (DOL)	4777									
203. VE - Other (Describe & Itemize)	4799									
<b>204. Total Vocational Education</b>		0	0			0				
205. Federal - Adult Education	4810									
206. Emergency Immigrant Assistance	4905									
207. Title III - English Language Acquisition	4909									
208. Learn & Serve America	4910									
209. McKinney Education for Homeless Children	4920									
210. Title II - Eisenhower Professional Development Formula	4930	47,210								
211. Title II - Teacher Quality	4932									
212. Goals 2000	4945									
213. Goals 2000 - Leadership	4946									
214. Department of Rehabilitation Services	4950									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
215. Federal Charter Schools	4960									
216. School Renovation	4980									
217. IDEA Part B - Supplemental Activities	4981									
218. School Renovation - Technology	4982									
219. Federal Emergency Management Aid (FEMA/IEMA)	4990									
220. Medicaid Matching Funds - Administrative Outreach	4991	2,283								
221. Medicaid Matching Funds - Fee-for-Service Program	4992									
222. Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
<b>223. Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b> (Total of Lines 167, 174, 184, 190, 197, 204-222)		207,157	0		0	0	0			0
<b>224. Total Receipts/Revenues from Federal Sources</b> (Total of Lines 150, 160, 223)		207,157	0	0	0	0	0	0	0	0
<b>225. Total Direct Receipts/Revenues</b> (Total of Lines 83, 87, 147 & 224)		4,374,192	288,140	520,332	400,235	169,740	0	0	0	733

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>											
<b>1000</b>											
1. Regular Programs	1100	1,671,027	422,671	19,611	85,818	1,938				2,201,065	2,282,121
2. Special Education Programs (Functions 1200-1220)	1200	172,350	38,116	338	1,039					211,843	192,313
3. Educationally Deprived/Remedial Programs	1250	100,060	22,726		1,178					123,964	98,058
4. Adult/Continuing Education Programs	1300									0	
5. Vocational Programs	1400									0	
6. Interscholastic Programs	1500									0	
7. Summer School Programs	1600									0	
8. Gifted Programs	1650	800	92							892	2,700
9. Bilingual Programs	1800									0	
10. Truant Alternative & Optional Programs	1900									0	
<b>11. Total Instruction</b> <sup>12</sup>		<b>1,944,237</b>	<b>483,605</b>	<b>19,949</b>	<b>88,035</b>	<b>1,938</b>	<b>0</b>		<b>0</b>	<b>2,537,764</b>	<b>2,575,192</b>
<b>SUPPORT SERVICES (ED)</b>											
<b>2000</b>											
<b>Support Services - Pupils</b>											
<b>2100</b>											
12. Attendance & Social Work Services	2110	43,296	5,151	350	143					48,940	72,609
13. Guidance Services	2120									0	
14. Health Services	2130	34,053			809					34,862	37,087
15. Psychological Services	2140	39,587			150					39,737	39,590
16. Speech Pathology & Audiology Services	2150			69,480						69,480	63,000
17. Other Support Services - Pupils (Describe & Itemize)	2190						1,273			1,273	500
<b>18. Total Support Services - Pupils</b>		<b>116,936</b>	<b>5,151</b>	<b>69,830</b>	<b>1,102</b>	<b>0</b>	<b>1,273</b>			<b>194,292</b>	<b>212,786</b>
<b>Support Services - Instructional Staff</b>											
<b>2200</b>											
19. Improvement of Instruction Services	2210			8,479						8,479	11,500
20. Educational Media Services	2220	128,428	17,456	12,364	12,534	27,039				197,821	214,523
21. Assessment & Testing	2230									0	
<b>22. Total Support Services - Instructional Staff</b>		<b>128,428</b>	<b>17,456</b>	<b>20,843</b>	<b>12,534</b>	<b>27,039</b>	<b>0</b>			<b>206,300</b>	<b>226,023</b>
<b>Support Services - General Administration</b>											
<b>2300</b>											
23. Board of Education Services	2310	14,794	57	60,508	97		5,215			80,671	101,036
24. Executive Administration Services	2320	99,807	30,397	10,020	1,703		2,188			144,115	146,219
25. Service Area Administrative Services	2330									0	
<b>26. Total Support Services - General Administration</b>		<b>114,601</b>	<b>30,454</b>	<b>70,528</b>	<b>1,800</b>	<b>0</b>	<b>7,403</b>			<b>224,786</b>	<b>247,255</b>
<b>Support Services - School Administration</b>											
<b>2400</b>											
27. Office of the Principal Services	2410	238,170	70,013	26,072	4,950	1,200				340,405	342,115
28. Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>29. Total Support Services - School Administration</b>		<b>238,170</b>	<b>70,013</b>	<b>26,072</b>	<b>4,950</b>	<b>1,200</b>	<b>0</b>			<b>340,405</b>	<b>342,115</b>
<b>Support Services - Business</b>											
<b>2500</b>											
30. Direction of Business Support Services	2510									0	
31. Fiscal Services	2520	42,565	4,946	2,653	14,025					64,189	70,233
32. Operation & Maintenance of Plant Services	2540		13,840	19,081						32,921	18,000
33. Pupil Transportation Services	2550									0	
34. Food Services	2560	27,048		806	115,067					142,921	182,721
35. Internal Services	2570									0	182,721

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>36. Total Support Services - Business</b>		69,613	18,786	22,540	129,092	0	0			240,031	453,675
<b>Support Services - Central</b>	<b>2600</b>										
37. Direction of Central Support Services	2610									0	
38. Planning, Research, Development, & Evaluation Services	2620									0	
39. Information Services	2630									0	
40. Staff Services	2640									0	
41. Data Processing Services	2660									0	
<b>42. Total Support Services - Central</b>		0	0	0	0	0	0			0	0
43. Other Support Services (Describe & Itemize)	2900									0	
<b>44. Total Support Services (Total Lines 18, 22, 26, 29, 36, 42 &amp; 43)</b>		667,748	141,860	209,813	149,478	28,239	8,676			1,205,814	1,481,854
<b>45. COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (ED)</b>	<b>4000</b>										
<b>Payments to Other Government Units (In-State)</b>	<b>4100</b>										
46. Payments for Regular Programs	4110									0	
47. Payments for Special Education Programs	4120								564,977	564,977	450,000
48. Payments for Adult/Continuing Education Programs	4130									0	
49. Payments for Vocational Education Programs	4140									0	
50. Payments for Community College Programs	4170									0	
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>52. Total Payments to Other Govt. Units (In-State)</b>				0			0	0	564,977	564,977	450,000
<b>53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	<b>4200</b>									0	
<b>54. Total Nonprogrammed Charges (Total Lines 52 &amp; 53)</b>				0			0	0	564,977	564,977	450,000
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
55. Tax Anticipation Warrants	5110						9,455			9,455	9,000
56. Tax Anticipation Notes	5120									0	
57. Teachers'/Employees' Orders	5130									0	
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
59. State Aid Anticipation Certificates	5160									0	
60. Other (Describe & Itemize)	5190						1,758			1,758	
<b>61. Total Debt Service - Interest</b>							11,213			11,213	9,000
<b>62. Debt Service - Lease/Purchase Principal Retired <sup>13</sup></b>	<b>5300</b>						6,384			6,384	
<b>63. Total Debt Services (Total Lines 61 &amp; 62)</b>							17,597			17,597	9,000
<b>64. PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
<b>65. Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 &amp; 64)</b>		2,611,985	625,465	229,762	237,513	30,177	26,273	0	564,977	4,326,152	4,516,046
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										48,040	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
67. Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>Support Services - Business</b>	<b>2500</b>										
68. Direction of Business Support Services	2510									0	
69. Facilities Acquisition & Construction Services	2530			38,912		19,431				58,343	26,500
70. Operation & Maintenance of Plant Services	2540	151,328	1,831	74,753	156,567					384,479	421,590
71. Pupil Transportation Services	2550									0	
72. Food Services	2560									0	
<b>73. Total Support Services - Business</b>		<b>151,328</b>	<b>1,831</b>	<b>113,665</b>	<b>156,567</b>	<b>19,431</b>	<b>0</b>			<b>442,822</b>	<b>448,090</b>
<b>74. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
<b>75. Total Support Services (Total Lines 67, 73 &amp; 74)</b>		<b>151,328</b>	<b>1,831</b>	<b>113,665</b>	<b>156,567</b>	<b>19,431</b>	<b>0</b>			<b>442,822</b>	<b>448,090</b>
<b>76. COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (O&amp;M)</b>											
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
77. Payments for Special Education Programs	4120									0	
78. Payments for Vocational Education Programs	4140									0	
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>80. Total Payments to Other Govt. Units (In-State)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>81. Payments to Other Govt. Units (Out of State)</b>	<b>4200</b>									0	
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
83. Tax Anticipation Warrants	5110									0	
84. Tax Anticipation Notes	5120									0	
85. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
86. State Aid Anticipation Certificates	5160									0	
87. Other (Describe & Itemize)	5190									0	
<b>88. Total Debt Services - Interest</b>							<b>0</b>			<b>0</b>	<b>0</b>
<b>89. Debt Service - Lease/Purchase Principal Retired <sup>16</sup></b>	<b>5300</b>									0	
<b>90. Total Debt Services</b>							<b>0</b>			<b>0</b>	<b>0</b>
<b>91. PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>151,328</b>	<b>1,831</b>	<b>113,665</b>	<b>156,567</b>	<b>19,431</b>	<b>0</b>	<b>0</b>		<b>442,822</b>	<b>448,090</b>
<b>93. Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures</b>										<b>(154,682)</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>30 - BOND &amp; INTEREST FUND (B&amp;I)</b>											
<b>NONPROGRAMMED CHARGES (B&amp;I)</b>	<b>4000</b>										
94. Payments to Other Govt. Units (In-State)	4100									0	
95. Total Nonprogrammed Charges								0		0	0
<b>DEBT SERVICES (B&amp;I)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
96. Tax Anticipation Warrants	5110									0	
97. Tax Anticipation Notes	5120									0	
98. Bonds	5140						310,936			310,936	310,937
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
100. State Aid Anticipation Certificates	5160									0	
101. Other (Describe & Itemize)	5190									0	
<b>102. Total Debt Services - Interest</b>							310,936			310,936	310,937
<b>103. Debt Service - Bond Principal Retired</b>	<b>5200</b>						185,000			185,000	185,000
<b>104. Debt Service - Other</b> (Describe & Itemize)	<b>5900</b>						1,166			1,166	250
<b>105. Total Debt Services</b> (Total of Lines 102, 103 & 104)				0			497,102	0		497,102	496,187
<b>106. PROVISION FOR CONTINGENCIES (B&amp;I)</b>	<b>6000</b>										
<b>107. Total Disbursements/ Expenditures</b> (Total of Lines 95, 105 & 106)				0			497,102	0		497,102	496,187
<b>108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										23,230	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
109. Other Support Services Pupils (Describe & Itemize)	2190									0	
<b>Support Services - Business</b>	<b>2500</b>										
110. Pupil Transportation Services	2550	93,037	1,149	226,809	17,081					338,076	380,772
111. Other Support Services (Describe & Itemize)	2900									0	
<b>112. Total Support Services</b>		<b>93,037</b>	<b>1,149</b>	<b>226,809</b>	<b>17,081</b>	<b>0</b>	<b>0</b>			<b>338,076</b>	<b>380,772</b>
<b>113. COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (TR)</b>	<b>4000</b>										
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
114. Payments for Regular Programs	4110									0	
115. Payments for Special Education Programs	4120									0	
116. Payments for Adult/Continuing Education Programs	4130									0	
117. Payments for Vocational Education Programs	4140									0	
118. Payments for Community College Programs	4170									0	
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>120. Total Payments to Other Govt. Units (In-State)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>121. Other Payments to Govt Units (Out-of-State)</b> (Describe & Itemize)	<b>4200</b>									0	
<b>122. Total Nonprogrammed Charges</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
123. Tax Anticipation Warrants	5110									0	
124. Tax Anticipation Notes	5120									0	
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
126. State Aid Anticipation Certificates	5160									0	
127. Other (Describe & Itemize)	5190						926			926	
<b>128. Total Debt Services - Interest</b>							<b>926</b>			<b>926</b>	<b>0</b>
<b>129. Debt Services Lease/Purchase Principal Retired <sup>13</sup></b>	<b>5300</b>						18,309			18,309	
<b>130. Total Debt Services</b>							<b>19,235</b>			<b>19,235</b>	<b>0</b>
<b>131. PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
<b>132. Total Disbursements/ Expenditures</b> (Total Lines 112, 113, 122, 130 & 131)		<b>93,037</b>	<b>1,149</b>	<b>226,809</b>	<b>17,081</b>	<b>0</b>	<b>19,235</b>	<b>0</b>		<b>357,311</b>	<b>380,772</b>
<b>133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>42,924</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
134. Regular Programs	1100		24,525							24,525	35,949
135. Special Education Programs (Functions 1200-1220)	1200		7,741							7,741	7,289
136. Educationally Deprived/Remedial Programs	1250		2,420							2,420	1,007
137. Adult/Continuing Education Programs	1300									0	
138. Vocational Programs	1400									0	
139. Interscholastic Programs	1500									0	
140. Summer School Programs	1600									0	
141. Gifted Programs	1650									0	
142. Bilingual Programs	1800									0	
143. Truants' Alternative & Optional Programs	1900									0	
<b>144. Total Instruction</b>			<b>34,686</b>							<b>34,686</b>	<b>44,245</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
145. Attendance & Social Work Services	2110		897							897	797
146. Guidance Services	2120									0	
147. Health Services	2130		6,888							6,888	7,290
148. Psychological Services	2140		574							574	573
149. Speech Pathology & Audiology Services	2150									0	
150. Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>151. Total Support Services - Pupils</b>			<b>8,359</b>							<b>8,359</b>	<b>8,660</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210									0	
153. Educational Media Services	2220		3,970							3,970	1,668
154. Assessment & Testing	2230									0	
<b>155. Total Support Services - Instructional Staff</b>			<b>3,970</b>							<b>3,970</b>	<b>1,668</b>
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310		2,994							2,994	2,952
157. Executive Administration Services	2320		1,582							1,582	1,441
158. Service Area Administrative Services	2330									0	
<b>159. Total Support Services - General Administration</b>			<b>4,576</b>							<b>4,576</b>	<b>4,393</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410		16,618							16,618	15,914
161. Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>162. Total Support Services - School Administration</b>			<b>16,618</b>							<b>16,618</b>	<b>15,914</b>
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510									0	
164. Fiscal Services	2520		8,214							8,214	8,560
165. Facilities Acquisition & Construction Services	2530									0	
166. Operation & Maintenance of Plant Services	2540		27,700							27,700	35,560
167. Pupil Transportation Services	2550		15,913							15,913	15,217

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
168. Food Services	2560		769							769	2,503
169. Internal Services	2570									0	
<b>170. Total Support Services - Business</b>			52,596							52,596	61,840
<b>Support Services - Central</b>	<b>2600</b>										
171. Direction of Central Support Services	2610									0	
172. Planning, Research, Development, & Evaluation Services	2620									0	
173. Information Services	2630									0	
174. Staff Services	2640									0	
175. Data Processing Services	2660									0	
<b>176. Total Support Services - Central</b>			0							0	0
<b>177. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
<b>178. Total Support Services (Total Lines 151 155, 159, 162, 170, 176 &amp; 177)</b>			86,119							86,119	92,475
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (MR/SS)</b>	<b>4000</b>										
180. Payments for Special Education Programs	4120									0	
181. Payments for Vocational Education Programs	4140									0	
<b>182. Total Nonprogrammed Charges</b>			0							0	0
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
183. Tax Anticipation Warrants	5110									0	
184. Tax Anticipation Notes	5120									0	
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
186. State Aid Anticipation Certificates	5160									0	
187. Other (Describe & Itemize)	5190									0	
<b>188. Total Debt Services - Interest</b>							0			0	0
<b>189. PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
<b>190. Total Disbursements/Expenditures</b> (Total Lines 144, 178, 179, 182, 188 & 189)			120,805				0			120,805	136,720
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										48,935	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>60 - SITE &amp; CONSTRUCTION/CAPITAL IMPROVEMENT FUND (S&amp;C/CI)</b>											
<b>SUPPORT SERVICES (S&amp;C/CI)</b>	<b>2000</b>										
<b>Support Services - Business</b>	<b>2500</b>										
192. Facilities Acquisition and Construction Services	2530									0	
193. Other Support Services (Describe & Itemize)	2900									0	
<b>194. Total Support Services</b>		0	0	0	0	0	0			0	0
<b>NONPROGRAMMED CHARGES (S&amp;C/CI)</b>											
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
195. Payments for Special Education Programs	4120									0	
196. Payments for Vocational Education Programs	4140									0	
197. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>198. Total Payments to Other Govt. Units (In-State)</b>								0		0	0
<b>199. Payments to Other Govt. Units (Out-of-State)</b>	<b>4200</b>									0	
<b>200. Total Nonprogrammed Charges (Total Lines 198 &amp; 199)</b>								0		0	0
<b>201. PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
<b>202. Total Disbursements/ Expenditures (Total Lines 194, 200 &amp; 201)</b>		0	0	0	0	0	0	0		0	0
<b>203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

<b>80 - RENT FUND (RT)</b>											
<b>DEBT SERVICES (RT)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
205. State Aid Anticipation Certificates	5160									0	
206. Debt Service - Other (Describe & Itemize)	5900									0	
<b>207. Total Debt Services</b>				0			0	0		0	0
<b>208. Total Disbursements/Expenditures</b>				0			0	0		0	0
<b>209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2005**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>Support Services - Business</b>	<b>2500</b>										
210. Facilities Acquisition & Construction Services	2530			60,058						60,058	
211. Operation & Maintenance of Plant Services	2540									0	
<b>212. Total Support Services - Business</b>		0	0	60,058	0	0	0			60,058	0
213. Other Support Services (Describe & Itemize)	2900									0	
<b>214. Total Support Services (Total Lines 212 &amp; 213)</b>		0	0	60,058	0	0	0			60,058	0
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>											
<b>215. Other Payments to In-State Govt. Units (Describe &amp; Itemize)</b>	<b>4190</b>									0	
<b>216. Total Nonprogrammed Charges</b>								0		0	0
<b>DEBT SERVICES (FP&amp;S)</b>											
<b>Debt Service - Interest</b>	<b>5100</b>										
217. Tax Anticipation Warrants	5110									0	
<b>218. Total Debt Service - Interest</b>								0		0	0
<b>219. PROVISION FOR CONTINGENCIES (FP&amp;S)</b>											
<b>220. Total Disbursements/Expenditures (Total Lines 214, 216, 218 &amp; 219)</b>	<b>6000</b>	0	0	60,058	0	0	0	0		60,058	0
<b>221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(59,325)	

**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description	(A) TAXES RECEIVED 7-1-04 THRU 6-30-05 From 2004 Levy & Prior Levies *	(B) TAXES RECEIVED FROM 2004 LEVY	(C) TAXES RECEIVED FROM 2003 & Prior Levies (Col A - Col B)	(D) TOTAL ESTIMATED TAXES FROM 2004 LEVY	(E) ESTIMATED TAXES DUE FROM 2004 LEVY (Col D - Col B)
1. Educational	2,148,651	1,100,943	1,047,708	2,205,556	1,104,613
2. Operations & Maintenance	274,530	140,090	134,440	280,776	140,686
3. Bond & Interest **	518,212	266,336	251,876	533,602	267,266
4. Transportation	137,253	69,715	67,538	139,753	70,038
5. Municipal Retirement	74,280	32,962	41,318	66,065	33,103
6. Working Cash	0		0		0
7. Rent	0		0		0
8. Capital Improvements	0		0		0
9. Tort Immunity	0		0		0
10. Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security and Specified Repairs	0		0		0
11. Leasing Levy	0		0		0
12. Special Education	10,035	5,109	4,926	10,164	5,055
13. Area Vocational Construction	0		0		0
14. Social Security/Medicare Only	74,280	32,962	41,318	66,065	33,103
15. Summer School	0		0		0
16. Other (Describe & Itemize)	0		0		0
17. Textbooks (Cook Cty. School District 299 Only)			0		0
18. Playground (Cook Cty. School District 299 Only)			0		0
<b>19. Totals</b>	<b>3,237,241</b>	<b>1,648,117</b>	<b>1,589,124</b>	<b>3,301,981</b>	<b>1,653,864</b>

\* The formulas in column A are unprotected so that they may be overridden when reporting on a GAAP basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 3 (Bond and Interest).

Description	(A) Outstanding Beginning 07/01/04	(B) Issued 07/01/04 Through 06/30/05	(C) Retired 07/01/04 Through 06/30/05	(D) Outstanding Ending 06/30/05 *
<b>SCHEDULE OF CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES</b>	<i>* Must agree with Account No. 406, Page 5.</i>			
1. Total All Funds				0
<b>SCHEDULE OF TAX ANTICIPATION WARRANTS</b>	<i>* Must agree with Account No. 407, Page 5.</i>			
2. Educational Fund	1,000,000	1,000,000	1,000,000	1,000,000
3. Operations & Maintenance Fund				0
4. Bond & Interest Fund - Construction				0
5. Bond & Interest Fund - Working Cash				0
6. Bond & Interest Fund - Refunding Bonds				0
7. Transportation Fund				0
8. Municipal Retirement/Social Security Fund				0
9. Fire Prevention & Safety Fund				0
10. Other - (Describe & Itemize)				0
11. <b>Total</b>	1,000,000	1,000,000	1,000,000	1,000,000
<b>SCHEDULE OF TAX ANTICIPATION NOTES</b>	<i>* Must agree with Account No. 408, Page 5.</i>			
12. Educational Fund				0
13. Operations & Maintenance Fund				0
14. Fire Prevention & Safety Fund				0
15. Other - (Describe & Itemize)				0
16. <b>Total</b>	0	0	0	0
<b>SCHEDULE OF TEACHERS'/EMPLOYEES' ORDERS</b>	<i>* Must agree with Account No. 409, Page 5.</i>			
17. Total Educational, Operations & Maintenance and Transportation Funds				0
<b>SCHEDULE OF GENERAL STATE AID ANTICIPATION CERTIFICATES</b>	<i>* Must agree with Account No. 410, Page 5.</i>			
18. Total All Funds				0

SCHEDULE OF BONDS PAYABLE									
	Issue (1)	Issue (2)	Issue (3)	Issue (4)	Issue (5)	Issue (6)	Issue (7)	Issue (8)	TOTAL
1. Fiscal Year of Bond Issue	1991	1996	1997	2000					
a. Amount of Original Issue	165,000	43,900	5,855,000	325,000					
b. Type of Bond Issue *	4	2	6	4					
2. Bonds Outstanding 7-1-04 **	0	0	5,460,000	295,000					5,755,000
<b>ADD:</b>									
3. Bonds Issued 7-1-04 through 6-30-05									0
4. State reason for any difference with Page 8, Line 25	<b>Reason:</b> (Explain the difference here)								0
<b>LESS:</b>									
5. Bonds Retired 7-1-04 through 6-30-05			170,000	15,000					185,000
6. Bonds Defeased 7-1-04 through 6-30-05									0
7. Total Bonds Retired/Defeased	0	0	170,000	15,000	0	0	0	0	185,000
<b>EQUALS:</b>									
8. Bonds Outstanding 6-30-05	0	0	5,290,000	280,000	0	0	0	0	5,570,000
9. Amount to Be Provided to Retire Bonds ***	(15,869)	(2,588)	4,953,697	307,348					5,242,588

\* Each type of bond issue must be identified separately with the amount:

- |                            |                                                            |                |
|----------------------------|------------------------------------------------------------|----------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevention, Safety, Environmental and Energy Bonds | 7. Other _____ |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                     | 8. Other _____ |
| 3. Refunding Bonds         | 6. Building Bonds                                          | 9. Other _____ |

\*\* This total must agree with Page 28, Line 8, 2003-04 Annual Financial Report based on the *Illinois Program Accounting Manual for Local Education Agencies*. If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.

\*\*\* This total must equal the amount on Page 4, Line 22.

**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES  
ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE**

Description	ACCT #	(A) TORT IMMUNITY	(B) SPECIAL EDUCATION	(C) AREA VOCATIONAL CONSTRUCTION
<b>1. Cash Basis Fund Balance July 1, 2004<sup>a</sup></b>				
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100			
3. Earnings on Investments <sup>b</sup>	1, 2, 4, 5 or 6-1500			
4. Sale of Bonds	1, 2, 4 or 6-7200			
5. Other Receipts from Local Sources (Describe & Itemize)				
6. Federal Impact Aid (PL 81-874)	4001			
<b>7. Total Receipts</b> (Total of Lines 2, 3, 4, 5 & 6)		0	0	0
<b>8. Total Amount Available</b> (Total of Lines 1 & 7)		0	0	0
<b>9. Special Education</b>				
	1 or 5-1200			
<b>10. Facilities Acquisition &amp; Construction Services</b>				
	2 or 6-2530			
<b>11. Tort Immunity<sup>c</sup></b>				
12. Other Disbursements (Describe & Itemize)				
13. Nonprogrammed Charges	1,2, 4 or 6-4000			
<b>14. Total Disbursements</b> (Total of Lines 9-13)		0	0	0
<b>15. Cash Basis Fund Balance June 30, 2005</b> (Line 8 minus Line 14) <sup>d</sup>		0	0	0

<sup>a</sup> Must agree with line 15, page 29, 2003-04 Illinois School District Annual Financial Report. If different, please explain.

<sup>b</sup> The local education agency shall invest, within two working days, all monies not needed immediately for district operations (30 ILCS 225/1).

<sup>c</sup> Tort Immunity expenditures should be reported on this line regardless of the fund/function used. Also see the schedule at right.

<sup>d</sup> A deficit balance should only be reflected if tax anticipation warrants or notes are outstanding against the specific restricted tax levy due to late receipt of local taxes or if the district has a concurring legal opinion to reduce deficit with subsequent tax levy year's proceeds. A positive balance should be reflected as a "Reserved Fund Balance" on Page 5.

**SCHEDULE OF TORT IMMUNITY EXPENDITURES \***

1.  Yes  No Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate, the following:

Total Claims Payments:	
Total Reserve Remaining:	

2. Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.

a. Workers' Compensation Act and/or Workers' Occupational Disease Act	
b. Unemployment Insurance Act	
c. Insurance (Regular or Self-Insurance)	
d. Risk Management and Claims Service	
e. Judgments/Settlements	
f. Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
g. Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
h. Legal Services	
i. Principal and Interest on Tort Bonds	

\* All tort immunity expenditures must be reported using this schedule in accordance with 745 ILCS 10/9-103 and 107.

**FINANCIAL DATA TO ASSIST INDIRECT COST RATE DETERMINATION**

The source document for the computation of Indirect Cost Rates is the Illinois School District Annual Financial Report 2004-05 (ISBE Form 50-35). **This schedule must be completed for all school districts.**

**SECTION I [Restricted and Unrestricted Programs - All objects exclude capital outlay]**

With the exception of 4a, 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.

**A. Support Services - Direct Costs (1-2000) and (5-2000)**

1. Direction of Business Support Services (1-2510) and (5-2510)	\$	
2. Fiscal Services (1-2520) and (5-2520)	\$	
3. Operation and Maintenance of Plant Services (1, 2, and 5-2540)	\$	
4. Food Services (1-2560) <i>Must be less than Page 17, Line 34, Column 3 and 4.</i>	\$	115,067
<b>4a. Value of Commodities Received for Fiscal Year 2005</b>	\$	
<i>Include the value of commodities when determining if an A-133 audit is required.</i>		
5. Internal Services (1-2570) and (5-2570)	\$	
6. Staff Services (1-2640) and (5-2640)	\$	
7. Data Processing Services (1-2660) and (5-2660)	\$	

**SECTION 2 [Severance Payments]**

Enter the disbursements/expenditures within each function for severance payments made in addition to regular salaries and wages for workers whose employment was terminated. Such amounts should only include one-time payments made to retiring or terminated employees for accumulated sick and/or vacation days. Do not include compensation for such unused sick and/or vacation days made through an annual salary enhancement and when termination has not occurred.

Fund	Function	Function Name	# of Employees Terminated	Severance Payments
1. ED, MR/SS	1000	<b>Instruction</b>		
		<b>Support Services:</b>		
2. ED, O&M, TR, MR/SS	2100	- Pupils		
3. ED, MR/SS	2200	- Instructional Staff		
4. ED, MR/SS	2300	- General Administration		
5. ED, MR/SS	2400	- School Administration		
6. ED, O&M, MR/SS	2510	- Direction of Business Support Services		
7. ED, O&M, MR/SS	2520	- Fiscal Services		
8. ED, O&M, MR/SS	2540	- Operations & Maintenance of Plant Services		
9. ED, O&M, TR, MR/SS	2550	- Pupil Transportation Services		
10. ED, MR/SS	2560	- Food Services		
11. ED, MR/SS	2570	- Internal Services		
12. ED, MR/SS	2610	- Direction of Central Support Services		
13. ED, MR/SS	2620	- Planning, Research, Dev., & Evaluation Serv.		
14. ED, MR/SS	2630	- Information Services		
15. ED, MR/SS	2640	- Staff Services		
16. ED, MR/SS	2660	- Data Processing Services		
17. ED, O&M, TR, MR/SS	2900	- Other Support Services		
18. ED, O&M, TR, MR/SS	3000	<b>Community Services</b>		
<b>19. TOTAL</b>			<b>0</b>	<b>0</b>

STATISTICAL INFORMATION \*  
(This Schedule Must Be Completed)

Schedule of Capital Outlay and Depreciation										
Description of Assets	(A) Cost 7-1-04	(B) Add: Additions 2004-05	(C) Less: Deletions 2004-05	(D) Cost 6-30-05	Life In Years	(E) Accumulated Depreciation 7-1-04	(F) Add: Depreciation Allowable 2004-05	(G) Less: Depreciation Deletions 2004-05	(H) Accumulated Depreciation 6-30-05	(I) Balance Undepreciated 6-30-05
1. Land	101,187			101,187	--					101,187
2. Buildings	8,119,805			8,119,805	50	1,748,055	162,397		1,910,452	6,209,353
3. Improvements Other than Buildings	250,965	18,595		269,560	20	155,854	13,150		169,004	100,556
4. Equipment Other than Transportation/Food Services	1,290,896	31,013		1,321,909	10 **	1,117,389	129,468		1,246,857	75,052
5. Construction in Progress				0	--					0
6. Transportation Equipment	336,763	27,500	328,200	36,063	5 **	69,985	6,369	65,640	10,714	25,349
7. Food Services Equipment				0	10				0	0
8. <b>Totals</b>	<b>10,099,616</b>	<b>77,108</b>	<b>328,200</b>	<b>9,848,524</b>		<b>3,091,283</b>	<b>311,384</b>	<b>65,640</b>	<b>3,337,027</b>	<b>6,511,497</b>

\* Valuation of Transportation Equipment must be shown at historical cost. Valuation of other equipment, buildings, and land improvements should be shown on a Historical Cost Basis or an acceptable approximation of cost as described in Appendix B of the Illinois Program Accounting Manual. Column A and Column E must agree with Columns D and H, 2003-2004 Annual Financial Report.

\*\* Some items costing \$500 or more may be depreciated over a life of approximately three years. For additional information regarding those items, refer to current instructions for completing pupil transportation reimbursement forms.

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2004-05)**

*This schedule must be completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L</u> <u>Column = C</u>	<u>ACCOUNT NO - TITLE *</u>	<u>Amount</u>
<b>A TOTAL EXPENDITURES</b>			
1. ED	P18, L65, C9	TOTAL EXPENDITURES	\$ 4,326,152
2. O&M	P19, L92, C9	TOTAL EXPENDITURES	442,822
3. B & I	P20, L107, C9	TOTAL EXPENDITURES	497,102
4. TR	P21, L132, C9	TOTAL EXPENDITURES	357,311
5. MR/SS	P23, L190, C9	TOTAL EXPENDITURES	120,805
6. RENT	P24, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			<b>\$ 5,744,192</b>
<b>B LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM</b>			
8. TR	P10, L32, C4	1412 - REGULAR TRANS. FEES FROM OTHER LEAs	\$ 0
9. TR	P10, L35, C4	1421 - SUMMER SCHOOL TRANS. FEES FROM PUPILS OR PARENTS	0
10. TR	P10, L36, C4	1422 - SUMMER SCHOOL TRANS. FEES FROM OTHER LEAs	0
11. TR	P10, L37, C4	1423 - SUMMER SCHOOL TRANS. FEES FROM OTHER SOURCES	0
12. TR	P10, L39, C4	1432 - VOCATIONAL TRANS. FEES FROM OTHER LEAs	0
13. TR	P10, L42, C4	1442 - SPECIAL ED. TRANS. FEES FROM OTHER LEAs	0
14. TR	P10, L44, C4	1451 - ADULT TRANS. FEES FROM PUPILS OR PARENTS	0
15. TR	P10, L45, C4	1452 - ADULT TRANS. FEES FROM OTHER LEAs	0
16. TR	P10, L46, C4	1453 - ADULT TRANS. FEES FROM OTHER SOURCES	0
17. O&M	P12, L117, C2	3410 - ADULT ED. FROM COMMUNITY COLLEGE BOARD	0
18. O&M-TR	P12, L118, C2,4	3499 - ADULT ED. - OTHER	0
19. ED-O&M-TR-MR/SS	P13, L126, C1,2,4,5	3705 - EARLY CHILDHOOD - BLOCK GRANT	0
20. ED-O&M-TR	P13, L135, C1,2,4	3803 - ILLINOIS SCHOLARS PROGRAM	0
21. ED-O&M-TR	P13, L136, C1,2,4	3806 - ILLINOIS OCCUPATIONAL INFO. COORD. COMM.	0
22. ED-TR	P13, L141, C1,4	3825 - SUMMER BRIDGES	0
23. ED	P14, L155, C1	4045 - HEAD START	0
24. ED-O&M-TR-MR/SS	P15, L191, C1,2,4,5	4600 - FED SPEC ED - PRESCHOOL - FLOW THROUGH	0
25. ED-O&M-TR-MR/SS	P15, L192, C1,2,4,5	4605 - FED SPEC ED - PRESCHOOL DISCRETIONARY	0
26. ED-O&M-MR/SS	P15, L200, C1,2,5	4750 - VE-PERKINS-TITLEIIC-POSTSECONDARY/ADULT	0
27. O&M	P15, L205, C2	4810 - FEDERAL - ADULT EDUCATION	0
28. ED	P17, L4, C1,2,3,4,6	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
29. ED	P17, L7, C1,2,3,4,6	1600 - SUMMER SCHOOL PROGRAMS	0
30. ED	P18, L45, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
31. ED	P18, L54, C3,6	4000 - TOTAL NONPROGRAMMED CHARGES	0
32. ED	P18, L62, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	6,384
33. ED	P18, L65, C5	- TOTAL EXP. - CAPITAL OUTLAY	30,177
34. ED	P18, L65, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P18, L65, C8	- TOTAL EXP. - TUITION	564,977
36. O&M	P19, L76, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
37. O&M	P19, L82, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
38. O&M	P19, L89, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
39. O&M	P19, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	19,431
40. B&I	P20, L103, C9	5200 - BOND PRINCIPAL RETIRED	185,000
41. B&I	P20, L107, C7	- TOTAL EXP. - TRANSFERS	0
42. TR	P21, L113, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
43. TR	P21, L122, C9	- TOTAL NONPROGRAMMED CHARGES	0
44. TR	P21, L129, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	18,309
45. TR	P21, L132, C5	- TOTAL EXP. - CAPITAL OUTLAY	0
46. MR/SS	P22, L137, C2	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
47. MR/SS	P22, L140, C2	1600 - SUMMER SCHOOL PROGRAMS	0
48. MR/SS	P23, L179, C2	3000 - COMMUNITY SERVICES	0
49. MR/SS	P23, L182, C2	4000 - TOTAL NONPROGRAMMED CHARGES	0
50. TOTAL DEDUCTIONS (Lines 8 through 49)			<b>\$ 824,278</b>
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			4,919,914
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2004-05 (ISBE 54-33, Line 12))			763.48
<b>53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)</b>			<b>\$ 6,444.06</b>

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2004-05)**

*This schedule must be completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L</u> <u>Column = C</u>	<u>ACCOUNT NO - TITLE *</u>	<u>Amount</u>
<b>C LESS OFFSETTING RECEIPTS/REVENUES:</b>			
54. TR	P10, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 12,534
55. TR	P10, L33, C4	1413 - REG. TRANS. FEES FROM PRIVATE SOURCES	0
56. TR	P10-L34-C4	1415 - REG. TRANS. FEES CO-CURRICULAR	0
57. TR	P10, L38, C4	1431 - VOC. TRANS. FEES FROM PUPILS OR PARENTS	0
58. TR	P10, L40, C4	1433 - VOC. TRANS. FEES FROM OTHER SOURCES	0
59. TR	P10, L41, C4	1441 - SPEC. EDUC. TRANS FEES FROM PUPILS OR PARENTS	0
60. TR	P10, L43, C4	1443 - SPEC. EDUC. TRANS FEES FROM OTHER SOURCES	0
61. ED	P10, L57, C1	1600 - TOTAL FOOD SERVICES	102,744
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	72,898
63. ED	P11, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	0
64. ED	P11, L67, C1	1819 - RENTALS - OTHER	0
65. ED	P11, L68, C1	1821 - SALES - REGULAR TEXTBOOK	0
66. ED	P11, L71, C1	1829 - SALES - OTHER	0
67. ED	P11, L72, C1	1890 - TEXTBOOKS - OTHER	0
68. ED-O&M	P11, L74, C1,2	1910 - RENTALS	2,444
69. ED-O&M-TR	P11, L76, C1,2,4	1940 - SERVICES PROVIDED OTHER LEAs	0
70. ED-O&M-TR	P11, L78, C1,2,4	1991 - PAYMENT FROM OTHER LEAs	0
71. ED	P11, L80, C1	1993 - LOCAL FEES	0
72. ED-O&M-TR	P12, L100, C1,2,4	- TOTAL SPECIAL EDUCATION	183,936
73. ED-O&M-TR-MR/SS	P12, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	0
74. ED-MR/SS	P12, L112, C1,5	- TOTAL BILINGUAL EDUCATION	0
75. ED-TR	P12, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P12, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	1,239
77. ED-O&M-MR/SS	P12, L115, C1,2,5	3365 - SCHOOL BREAKFAST INITIATIVE	0
78. ED-O&M	P12, L116, C1,2	3370 - DRIVER EDUCATION	0
79. ED-O&M-TR-MR/SS	P12, L122, C1,2,4,5	- TOTAL TRANSPORTATION	250,419
80. ED	P13, L123, C1	3610 - LEARNING IMPROVEMENT - CHANGE GRANTS	0
81. ED-O&M-TR-MR/SS	P13, L124, C1,2,4,5	3660 - SCIENTIFIC LITERACY	0
82. ED-TR-MR/SS	P13, L125, C1,4,5	3695 - TRUANT ALTERNATIVE/OPTIONAL EDUCATION	0
83. ED-TR-MR/SS	P13, L127, C1,4,5	3715 - READING IMPROVEMENT BLOCK GRANT	32,569
84. ED-TR-MR/SS	P13, L128, C1,4,5	3720 - READING IMPROVEMENT BLOCK GRANT - READING RECOVERY	0
85. ED-O&M-TR-MR/SS	P13, L129, C1,2,4,5	3766 - CHICAGO GENERAL EDUCATION BLOCK GRANT	0
86. ED-O&M-TR-MR/SS	P13, L130, C1,2,4,5	3767 - CHICAGO EDUCATIONAL SERVICES BLOCK GRANT	0
87. ED-O&M-TR-MR/SS	P13, L131, C1,2,4,5	3775 - SCHOOL SAFETY & EDUCATIONAL IMPROVEMENT BLOCK GRANT	23,191
88. ED-O&M-TR	P13, L132, C1,2,4	3792 - TECHNOLOGY-CLOSING THE GAPS	0
89. ED	P13, L133, C1	3800 - STATE LIBRARY GRANT	0
90. ED	P13, L134, C1	3801 - ILLINOIS ARTS COUNCIL GRANTS	0
91. ED-O&M-TR	P13, L137, C1,2,4	3807 - PROJECT SUCCESS	0
92. ED-TR	P13, L138, C1,4	3808 - IDOT SAFETY	0
93. ED-TR	P13, L139, C1,4	3809 - IDOT ALCOHOL AWARENESS	0
94. ED-TR	P13, L142, C1,4	3830 - ACADEMIC EARLY WARNING LIST	0
95. O&M	P13, L144, C2	3925 - SCHOOL INFRASTRUCTURE-MAINTENANCE PROJECTS	0
96. ED-O&M-B&I-TR-MR/SS-RT	P13, L145, C1,2,3,4,5,8	3999 - OTHER RESTRICTED REVENUE FROM STATE SOURCES	0
97. ED	P14, L155, C1	4045 - (SUBTRACT) HEAD START	0
98. ED-O&M-TR-MR/SS	P14, L160, C1,2,4,5	- TOTAL RESTRICTED GRANTS-IN-AID FROM FED. GOV.	0
99. ED-O&M-TR-MR/SS	P14, L167, C1,2,4,5	- TOTAL TITLE V	1,570
100. ED	P14, L174, C1	- TOTAL FOOD SERVICE	35,672
101. ED-O&M-TR-MR/SS	P15, L184, C1,2,4,5	- TOTAL TITLE I	116,807
102. ED-O&M-TR-MR/SS	P15, L190, C1,2,4,5	- TOTAL TITLE IV	3,615
103. ED-O&M-TR-MR/SS	P15, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	0
104. ED-O&M-TR-MR/SS	P15, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	0
105. ED-O&M-TR-MR/SS	P15, L195, C1,2,4,5	4630 - FED - SPEC ED - IDEA - DISCRETIONARY	0
106. ED-O&M-TR-MR/SS	P15, L196, C1,2,4,5	4699 - FED - SPEC ED - IDEA - OTHER	0
107. ED-O&M-MR/SS	P15, L200, C1, 2, 5	4750 - (SUBTRACT) VE - PERKINS - TITLE IIC POSTSECONDARY/ ADULT	0

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2004-05)**
*This schedule must be completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L</u> <u>Column = C</u>	<u>ACCOUNT NO - TITLE</u> *	<u>Amount</u>
108. ED-O&M-MR/SS	P15, L204, C1,2,5	- TOTAL VOCATIONAL EDUCATION	0
109. ED-TR-MR/SS	P15, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	0
110. ED-TR-MR/SS	P15, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	0
111. ED-TR-MR/SS	P15, L208, C1,4,5	4910 - LEARN & SERVE AMERICA	0
112. ED-O&M-TR-MR/SS	P15, L209, C1,2,4,5	4920 - MCKINNEY EDUCATION FOR HOMELESS CHILDREN	0
113. ED-O&M-TR-MR/SS	P15, L210, C1,2,4,5	4930 - TITLE II - EISENHOWER - PROFESSIONAL DEVELOPMENT FORMULA	47,210
114. ED-O&M-TR-MR/SS	P15, L211, C1,2,4,5	4932 - TITLE II - TEACHER QUALITY	0
115. ED-O&M-TR-MR/SS	P15, L212, C1,2,4,5	4945 - GOALS 2000	0
116. ED-O&M-TR-MR/SS	P15, L213, C1,2,4,5	4946 - GOALS 2000 - LEADERSHIP	0
117. ED-O&M-TR-MR/SS	P15, L214, C1,2,4,5	4950 - DEPT. OF REHABILITATION SERVICES	0
118. ED-O&M-TR-MR/SS	P16, L215, C1,2,4,5	4960 - FEDERAL CHARTER SCHOOLS	0
119. ED-O&M-TR-MR/SS	P16, L216, C1,2,4,5	4980 - SCHOOL RENOVATION	0
120. ED-O&M-TR-MR/SS	P16, L217, C1,2,4,5	4981 - IDEA PART B - SUPPLEMENTAL ACTIVITIES	0
121. ED-O&M-TR-MR/SS	P16, L218, C1,2,4,5	4982 - SCHOOL RENOVATION - TECHNOLOGY	0
122. ED-O&M-TR-MR/SS	P16, L219, C1,2,4,5	4990 - FEDERAL EMERGENCY MANAGEMENT AID	0
123. ED-O&M-TR-MR/SS	P16, L220, C1,2,4,5	4991 - MEDICAID MATCHING FUNDS - ADMIN. OUTREACH	2,283
124. ED-O&M-TR-MR/SS	P16, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	0
125. ED-O&M-TR-MR/SS	P16, L222, C1,2,4,5	4999 - OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES	0
126. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 54 through 125)			\$ <b>889,131</b>
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			4,030,783
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 31, Column F)			311,384
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			4,342,167
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2004-05 (ISBE 54-33, Line 12))			763.48
<b>131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)</b>			\$ <b>5,687.34</b>

\* Represents the account code and title as provided in the Illinois Program Accounting Manual (IPAM).

**Estimated Indirect Cost Rate for Federal Programs  
Applicable for the Fiscal 2007 Program Year**  
(from 2004-05 Annual Financial Report)

00-000-0000-00  
34-049-0010-02  
LAKE

Function	Restricted Program		Unrestricted Program		
	(A) Indirect Costs	(B) Direct Costs	(C) Indirect Costs	(D) Direct Costs	
<b>Instruction</b>	1000			2,570,512	
<b>Support Services:</b>					
Pupil	2100			202,651	
Instructional Staff	2200			183,231	
General Admin.	2300			229,362	
School Admin	2400			355,823	
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	0	0	0	
Fiscal Services	2520	72,403	0	72,403	
Oper. & Maint. Plant Services	2540		445,100	445,100	
Pupil Transportation	2550		353,989	353,989	
Food Services	2560		143,690	143,690	
Internal Services	2570	0	0	0	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0	0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	
Information Services	2630		0	0	
Staff Services	2640	0	0	0	
Data Processing Services	2660	0	0	0	
<b>Other:</b>	2900		0	0	
<b>Community Services</b>	3000		0	0	
<b>Total</b>		72,403	4,484,358	517,503	4,039,258
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Col. (A) =	72,403	Col. (C) =	517,503
		Col. (B) =	4,484,358	Col. (D) =	4,039,258
		=	<b>1.61%</b>	=	<b>12.81%</b>

## ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division  
100 North First Street  
Springfield, IL 62777-0001

## LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: WINTHROP HARBOR

School District Number: 34-049-0010-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2005			Budgeted Expenditures, Fiscal Year 2006		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1 Executive Administration Services	2320	144,115		144,115	146,345		146,345
2 Special Area Administration Services	2330	0		0			0
3 Other Support Services - School Administration	2490	0		0			0
4 Direction of Business Support Services	2510	0	0	0			0
5 Internal Services	2570	0		0			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
<b>8 Totals</b>		144,115	0	144,115	146,345	0	146,345
<b>9 Percent Increase (Decrease) for FY2006 (Budgeted) over FY2005 (Actual)</b>							2%

## CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2005" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2005.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2006" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2005 to ensure inclusion in the October 1, 2005 report, or postmarked by March 10, 2006 to ensure inclusion in the May 1, 2006 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).

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

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> Should include accounts 130, 140, 162, 181, 192.
- <sup>3</sup> Accrued Liabilities should include 401-405, 411-415, 420, 441, 442, 461.
- <sup>4</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>5</sup> Equals Line 5 minus Line 13
- <sup>6</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended.
- <sup>7</sup>  
Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- <sup>8</sup> Equals Line 31 minus Line 41
- <sup>9</sup> Include taxes for bonds sold that are in addition to those identified separately.
- <sup>10</sup> Educational Fund (10) - Computer Technology only.
- <sup>11</sup> Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then 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 process.
- <sup>12</sup> Tuition - Object 80 - Only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- <sup>13</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).