

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA07

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, 2007**

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>		<b>Certified Public Accountant Information</b>	
School District/Joint Agreement Number: <b>31-045-1010-22</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Virchow, Krause &amp; Co., LLP</b>	
County Name: <b>Kane</b>		<b>Filing Status:</b>		Name of Audit Supervisor: <b>Jason Coyle</b>	
Name of School District/Joint Agreement: <b>Batavia Public Schools District No. 101</b>		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is the AFR filed electronically (Internet)? If no, CD/Disk must be enclosed. <b>Click on the Link to Submit:</b> <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a>		Signature of Audit Supervisor :	
Address: <b>335 West Wilson Street</b>		<b>A-133 Single Audit Status:</b>		Address: <b>1301 West 22nd Street, Suite 400</b>	
City: <b>Batavia</b>		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
Email Address:		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?		Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>	
Zip Code: <b>60510</b>		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?		IL Registration Number: <b>060-002735</b>	
				Email Address: <a href="mailto:jcoyle@virchowkrause.com">jcoyle@virchowkrause.com</a>	

<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

\* Based upon the Illinois Program Accounting Manual for Local Education Agencies.  
 ISBE Form SD50-35/JA50-60 (5/1/07)

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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/Balancing Schedule** 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, for approval and certification. Check the box on the cover page if submitting via CD/floppy disk.  
**Note: Please submit AFR attachments through the Attachment Manager, CD or floppy disk 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.  
**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, for approval and certification.  
Check the box on the cover page if submitting via the Internet.  
**Note: AFR attachments may be filed electronically as Microsoft Word (.doc), Excel (\*.xls), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". For instructions see "Opinions & Notes" tab.**  
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.
6. Yellow Book, CPE, and 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 25: 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
-----	-----	----

All "Yes" answers indicate the auditor has performed compliance audit procedures relating to all applicable statutes and has noted no exceptions. All "No" answers to questions 1 and 2 must be explained in the comments section at the bottom of this page. A "Yes" answer to questions 3d & 4 must also be explained below

		X
--	--	---

1. Were all Student Activity Funds, Imprest Funds, and all other funds maintained by the district audited? If no, explain.

X		
---	--	--

2. Did your review and testing of State and Local Programs confirm, in accordance with applicable law, that:

X		
---	--	--

a. Bonds were executed in appropriate amounts on all custodians of funds? (School Code, Sections 8-2, 10-20.19, and 19-6)

	X	
--	---	--

b. All interfund loans were authorized, disclosed and repaid? (School Code, Sections 10-22.33 and 20-4)

	X	
--	---	--

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)

	X	
--	---	--

d. Corporate Personal Property Replacement Tax (CPPRT) moneys were deposited and liens satisfied? (30 ILCS 115/12)

X		
---	--	--

e. Tax Anticipation Warrants were issued and retired? (School Code, Section 17-16 and 30 ILCS 305/2)

X		
---	--	--

f. Tax Anticipation Notes were issued and retired? (50 ILCS 420/1 et seq.)

X		
---	--	--

g. State Aid Anticipation Certificates were issued and retired? (School Code, Section 18-18)

	X	
--	---	--

h. General Obligation Bonds were issued within statutory limits? (School Code, Section 19-1 and 30 ILCS 350/1 et seq.)

	X	
--	---	--

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)

	X	
--	---	--

j. All restricted funds, including Tort Immunity, were properly segregated in the accounting records and used only for restricted purposes.

	X	
--	---	--

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.)

	X	
--	---	--

l. The district complied with the applicable provisions of the bidding law? (School Code, Section 10-20.21)

	X	
--	---	--

m. The budget and accounting records correspond with the "Illinois Program Accounting Manual for Local Education Agencies"?

3. Was there a qualified, adversed or disclaimed opinion for any of the following reasons?

--	--

a. Missing or inadequate fixed asset records

--	--

b. Lack of internal control

X	
---	--

c. Regulatory basis

--	--

d. Other reasons (If "Yes", explain)

		X
--	--	---

4. Did the audit of Student Activity funds include any findings? If yes, explain.

**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
--	---

5. Has the district issued school or teacher orders for wages? (School Code, Sections 8-16, 32-7.2, 34-76)

	X
--	---

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

	X
--	---

7. Has the district issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and general state aid certificates or tax anticipation warrants and revenue anticipation notes

	X
--	---

8. Has the district shown an excess of expenditures/other financing uses over revenues/other financing sources and beginning fund balances for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash funds for two consecutive years?

	X
--	---

9. Has the district made payments in addition to regular salaries and wages that included compensation for unused sick and/or vacation days through an annual salary enhancement?

X	
---	--

10. Is this district subject to the Property Tax Extension Limitation Law? If Yes, enter the effective date:

10/1/91  
Enter (MM/DD/YY)

**COMMENTS APPLICABLE TO THE AUDITOR'S QUESTIONNAIRE**

1. The Student Activity Funds have been audited in relation to the financial statements taken as a whole.

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

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

	<b>Tax Year 2006</b>		Equalized Assessed Valuation (EAV):	<input type="text" value="1,189,151,129"/>				
<b>Rate(s):</b>	<input type="text" value="0.03276"/>	+	<input type="text" value="0.00474"/>	+	<input type="text" value="0.00141"/>	=	<input type="text" value="0.03891"/>	<input type="text" value="0.00048"/>
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>	<b>Working Cash</b>

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
<input type="text" value="56,465,762"/>	<input type="text" value="53,180,377"/>	<input type="text" value="3,285,385"/>	<input type="text" value="17,013,992"/>

\* 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 \*\***

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

\*\* 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.

- a. 6.9% for elementary and high school districts,
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	<b>Acct</b>	
c. Bond Principal: .....	501	42,615,000
d. TO/Employee Orders: .....	409	0
e. Other Long-Term Debt: .....	599	1,716,929
f. Total Long-Term Debt Outstanding:.....		<input type="text" value="44,331,929"/>

**E. Material Impact on Financial Position**

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

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

Comments:

ID: 31-045-1010-22  
 Name: Batavia Public Schools District No. 101

### 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)

**District Name:** Batavia Public Schools District No. 101

**District Code:** 31-045-1010-22

**County Name:** Kane

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance Page 8, line 46:	Funds 10, 20, 40, 70 + (50 if negative)	17,013,992.00	0.301	<b>Weight</b>	0.35
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	56,465,762.00		<b>Value</b>	1.40
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Expenditures Page 7, Line 13:	Funds 10, 20 & 40	53,180,377.00	0.942	<b>Adjustment</b>	0
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	56,465,762.00		<b>Weight</b>	0.35
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Page 5, Line 1 and Line 11	Funds 10, 20 40 & 70	21,307,120.00	144.23	<b>Weight</b>	0.10
Page 7, Line 13	Funds 10, 20, 40 divided by 360	147,723.27		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Page 5, Line 27	Amount Borrowed: Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
Page 3, Section A	(.85 x Equalized Assessed Valuation) x (Sum of Combined Tax Rates)	39,329,389.86		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Page 3, Section D	Total Outstanding Long-Term Debt	44,331,929.00	72.98	<b>Weight</b>	0.10
Page 3, Section D	Total Long-Term Debt Allowed	164,102,855.80		<b>Value</b>	0.30

**Total Profile Score = 3.80 \***

**2007 SD Financial Profile Designation: RECOGNITION**

\* Estimated Total Profile Score may change based on data provided on the Financial Profile Information, page 3. 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, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
ASSETS	Acct. #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
1. Cash (Accounts 101 through 105) <sup>1</sup>		16,513,557	1,906,515	2,885,953	972,766	351,090	3,191,663	1,914,282	0	538
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2		0	0	0	0	0	0	0	0	0
3. Taxes Receivable (Accrual only)	110	18,885,476	2,641,365	3,048,623	782,628	532,193	0	269,027	0	0
4. Accounts Receivable (Accrual only)	120	197,199	0		0	2,512	0			
5. Loan to Educational Fund	151		0		0			0		
6. Loan to Operations & Maintenance Fund	152	0			0			0		
7. Loan to Transportation Fund	153	0	0					0		
8. Loan to Fire Prevention & Safety Fund	154	0	0		0			0		
9. Loan to Other Funds	155							0		
10. Inventory	170	0	0		0		0			0
11. Investments	180	0	0	0	0	0	1,760,032	0	0	0
12. Other Current Assets (Describe & Itemize)	199	0	0	0	0	0	0	0	0	0
<b>13. TOTAL CURRENT ASSETS</b>		<b>35,596,232</b>	<b>4,547,880</b>	<b>5,934,576</b>	<b>1,755,394</b>	<b>885,795</b>	<b>4,951,695</b>	<b>2,183,309</b>	<b>0</b>	<b>538</b>
<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>										
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES (400)</b>										
25. Accrued Liabilities (Accrual Only) 3		4,241,888	188,576	0	29,899	0	54,378		0	0
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406	0	0	0	0	0			0	0
27. Tax Anticipation Warrants Payable	407	0	0	0	0	0	0			0
28. Tax Anticipation Notes Payable	408	0	0	0	0	0	0			0
29. Teachers'/Employees' Orders Payable	409	0	0		0					
30. State Aid Anticipation Certificates Payable	410	0	0	0	0	0	0		0	
31. Loan from Educational Fund	431		0		0					0
32. Loan from Operations & Maintenance Fund	432	0			0					0
33. Loan from Transportation Fund	433	0	0							0
34. Loan from Working Cash Fund	434	0	0	0	0	0	0		0	0
35. Payroll Deductions Payable	450	19,526	0		0	0	0			0
36. Deferred Revenue ( Accrual Only)	474	18,904,372	2,635,314	3,041,638	780,835	530,973	0	268,413	0	0
37. Due to Activity Fund Organizations	480									
38. Other Current Liabilities (Describe & Itemize)	499	0	0	0	0	0	0	0	0	0
<b>LONG-TERM LIABILITIES (500)</b>										
39. Bonds Payable	501									
40. Other Long-Term Liabilities	599	0	0	0	0	0	0		0	0
<b>41. TOTAL LIABILITIES</b>		<b>23,165,786</b>	<b>2,823,890</b>	<b>3,041,638</b>	<b>810,734</b>	<b>530,973</b>	<b>54,378</b>	<b>268,413</b>	<b>0</b>	<b>0</b>
42. Reserved Fund Balance	703	0	0	0	0	0	0	0	0	0
43. Unreserved Fund Balance	704	12,430,446	1,723,990	2,892,938	944,660	354,822	4,897,317	1,914,896	0	538
44. Investments in General Fixed Assets	705									
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>35,596,232</b>	<b>4,547,880</b>	<b>5,934,576</b>	<b>1,755,394</b>	<b>885,795</b>	<b>4,951,695</b>	<b>2,183,309</b>	<b>0</b>	<b>538</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2007**

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>		336,828		
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2		0		
3. Taxes Receivable (Accrual only)	110			
4. Accounts Receivable (Accrual 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	0		
11. Investments	180	0		
12. Other Current Assets (Describe & Itemize)	199	0		
<b>13. TOTAL CURRENT ASSETS</b>		<b>336,828</b>		
<b>CAPITAL ASSETS (200)</b>				
14. Land	201		1,108,143	
15. Buildings	202		69,612,395	
16. Improvements Other than Buildings	203		3,831,207	
17. Equipment Other than Transportation/Food Service	204		4,666,578	
18. Construction in Progress	205		0	
19. Transportation Equipment	206		0	
20. Food Services Equipment	207		0	
21. Amount Available in Debt Service Funds	304			2,892,938
22. Amount to be Provided for Payment of Bonds	305			39,722,062
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			1,716,929
<b>24. TOTAL CAPITAL ASSETS</b>			<b>79,218,323</b>	<b>44,331,929</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES (400)</b>				
25. Accrued Liabilities (Accrual Only) 3				
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 ( Accrual Only)	474			
37. Due to Activity Fund Organizations	480	336,828		
38. Other Current Liabilities (Describe & Itemize)	499	0		
<b>LONG-TERM LIABILITIES (500)</b>				
39. Bonds Payable	501			42,615,000
40. Other Long-Term Liabilities	599			1,716,929
<b>41. TOTAL LIABILITIES</b>		<b>336,828</b>		<b>44,331,929</b>
42. Reserved Fund Balance	703	0		
43. Unreserved Fund Balance	704	0		
44. Investments in General Fixed Assets	705		79,218,323	
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>336,828</b>	<b>79,218,323</b>	<b>44,331,929</b>

**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2007**

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 Sources	1000	40,476,272	5,197,033	6,089,217	1,599,068	1,081,466	507,504	574,652	0	32
2. Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	0	0		0	0				
3. State Sources	3000	5,449,931	0	0	1,380,064	0	0	0	0	0
4. Federal Sources	4000	1,788,742	0	0	0	0	0	0	0	0
5. Total Direct Receipts/Revenues		47,714,945	5,197,033	6,089,217	2,979,132	1,081,466	507,504	574,652	0	32
6. Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	2,841,348	0	0	0	0	0		0	0
7. Total Receipts/Revenues		50,556,293	5,197,033	6,089,217	2,979,132	1,081,466	507,504	574,652	0	32
<b>DISBURSEMENTS/EXPENDITURES</b>										
8. Instruction	1000	33,291,352				515,600				
9. Support Services	2000	9,460,675	5,081,370		2,523,342	507,679	1,015,046			0
10. Community Services	3000	112,406	0		0	0				
11. Nonprogrammed Charges	4000	1,998,725	0	0	0	0	0			0
12. Debt Service	5000	670,832	41,675	6,408,597	0	0			0	0
13. Total Direct Disbursements/Expenditures		45,533,990	5,123,045	6,408,597	2,523,342	1,023,279	1,015,046		0	0
14. Disbursements/Expenditures for "On Behalf" Payments <sup>4</sup>	4180	2,841,348	0	0	0	0	0		0	0
15. Total Disbursements/Expenditures		48,375,338	5,123,045	6,408,597	2,523,342	1,023,279	1,015,046		0	0
16. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>5</sup>		2,180,955	73,988	(319,380)	455,790	58,187	(507,542)	574,652	0	32
<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	0	0	0	0	0	0		0	0
19. Permanent Transfer (Sec. 17-2A)	7130	0	0		0					
20. Permanent Transfer of Interest (Sec. 10-22.44)	7140	88,300	0	0	0	0	0	0	0	0
21. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	7150		0	342,876						
22. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) <sup>6</sup>	7160		0							
23. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>6</sup>	7170			0						
24. Permanent Transfer from Working Cash Fund - Abatement (Sec. 20-9)	7180	0	0	0	0	0			0	0
<b>SALE OF BONDS (7200)</b>										
25. Principal on Bonds Sold (Amount of Original Issue)	7210	0	0	0	0		0	0		0
26. Premium on Bonds Sold	7220	0	0	0	0		0	0		0
27. Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0		0
28. Sale or Compensation for Fixed Assets <sup>7</sup> (Section 2-3.12 & 17-2.11)	7300	0	0	0	0	0	0		0	0
29. School Technology Revolving Loan Program (STRLP)	7500	0	0							
30. Other Sources (Describe & Itemize)	7900	751,594	152,035	0	0	0	0	0	0	0
31. Total Other Financing Sources		839,894	152,035	342,876	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							0		
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120							0		
34. Permanent Transfer (Sec. 17-2A)	8130	0	0		0					

**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2007**

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
35. Permanent Transfer of Interest (Sec. 10-22.44)	8140	0	0	88,300	0	0	0		0	
36. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	8150						342,876			
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	0	0	0	0	0		0	0	0
<b>41. Total Other Financing Uses</b>		0	0	88,300	0	0	342,876	0	0	0
<b>42. Total Other Financing Sources and (Uses) <sup>8</sup></b>		839,894	152,035	254,576	0	0	(342,876)	0	0	0
43. Excess of Receipts/Revenues and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		3,020,849	226,023	(64,804)	455,790	58,187	(850,418)	574,652	0	32
<b>44. Fund Balances - July 1, 2006</b>		9,409,597	1,497,967	2,957,742	488,870	296,635	5,747,735	1,340,244	0	506
45. Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>46. Fund Balances - June 30, 2007</b>		12,430,446	1,723,990	2,892,938	944,660	354,822	4,897,317	1,914,896	0	538

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007**

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 FROM LOCAL SOURCES</b>		<b>1000</b>								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>9</sup>	1110	35,209,670	5,100,779	5,993,279	1,520,476	362,977	0	514,957	0	0
2. Tort Immunity Levy	1120	485,603	0	0	0					
3. Leasing Levy <sup>10</sup>	1130	355,623	0							
4. Special Education Levy	1140	414,414	0		0					
5. Social Security/Medicare Only Levy	1150					669,968				
6. Area Vocational Construction Levy	1160		0	0						
7. Summer School Levy	1170	0								
8. Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
<b>9. Total Ad Valorem Taxes Levied By LEA</b>		<b>36,465,310</b>	<b>5,100,779</b>	<b>5,993,279</b>	<b>1,520,476</b>	<b>1,032,945</b>	<b>0</b>	<b>514,957</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
11. Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
12. Corporate Personal Property Replacement Taxes <sup>11</sup>	1230	572,487	0	0	0	37,480	0	0	0	0
13. Other Payments in Lieu of Taxes	1290	0	0	0	0	0	0	0	0	0
<b>14. Total Payments in Lieu of Taxes</b>		<b>572,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311	0								
16. Regular Tuition from Other LEAs	1312	0								
17. Regular Tuition from Other Sources	1313	0								
18. Summer School Tuition from Pupils or Parents	1321	32,405								
19. Summer School Tuition from Other LEAs	1322	0								
20. Summer School Tuition from Other Sources	1323	0								
21. Vocational Tuition from Pupils or Parents	1331	0								
22. Vocational Tuition from Other LEAs	1332	0								
23. Vocational Tuition from Other Sources	1333	0								
24. Special Education Tuition from Pupils or Parents	1341	0								
25. Special Education Tuition from Other LEAs	1342	0								
26. Special Education Tuition from Other Sources	1343	0								
27. Adult Tuition from Pupils or Parents	1351	0								
28. Adult Tuition from Other LEAs	1352	0								
29. Adult Tuition from Other Sources	1353	0								
<b>30. Total Tuition</b>		<b>32,405</b>								
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411				46,682					
32. Regular Transportation Fees from Other LEAs	1412				0					
33. Regular Transportation Fees from Private Sources	1413				0					
34. Regular Transportation Fees from Co-curricular Activities	1415				0					
35. Summer School Transportation Fees from Pupils or Parents	1421				0					
36. Summer School Transportation Fees from Other LEAs	1422				0					
37. Summer School Transportation Fees from Other Sources	1423				0					
38. Vocational Transportation Fees from Pupils or Parents	1431				0					
39. Vocational Transportation Fees from Other LEAs	1432				0					
40. Vocational Transportation Fees from Other Sources	1433				0					
41. Special Ed. Transportation Fees from Pupils or Parents	1441				0					
42. Special Ed. Transportation Fees from Other LEAs	1442				0					
43. Special Ed. Transportation Fees from Other Sources	1443				0					
44. Adult Transportation Fees from Pupils or Parents	1451				0					
45. Adult Transportation Fees from Other LEAs	1452				0					
46. Adult Transportation Fees from Other Sources	1453				0					
<b>47. Total Transportation Fees</b>					<b>46,682</b>					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007**

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>EARNINGS ON INVESTMENTS</b>										
48. Interest on Investments	1510	506,829	54,192	95,938	31,910	11,041	450,574	59,695	0	32
49. Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
<b>50. Total Earnings on Investments</b>		<b>506,829</b>	<b>54,192</b>	<b>95,938</b>	<b>31,910</b>	<b>11,041</b>	<b>450,574</b>	<b>59,695</b>	<b>0</b>	<b>32</b>
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	329,486								
52. Sales to Pupils - Breakfast	1612	0								
53. Sales to Pupils - A la Carte	1613	370,125								
54. Sales to Pupils - Other	1614	0								
55. Sales to Adults	1620	37,264								
56. Other Food Service	1690	0								
<b>57. Total Food Service</b>		<b>736,875</b>								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711	43,486	0							
59. Admissions - Other (Describe & Itemize)	1719	35,082	0							
60. Fees	1720	432,236	0							
61. Book Store Sales	1730	230,057	0							
62. Other Pupil Activity Revenue (Describe & Itemize)	1790	144,161	0							
<b>63. Total Pupil Activities</b>		<b>885,022</b>	<b>0</b>							
<b>TEXTBOOKS</b>										
64. Rentals - Regular Textbooks	1811	323,750								
65. Rentals - Summer School Textbooks	1812	0								
66. Rentals - Adult/Continuing Education Textbooks	1813	0								
67. Rentals - Other (Describe & Itemize)	1819	0								
68. Sales - Regular Textbooks	1821	0								
69. Sales - Summer School Textbooks	1822	0								
70. Sales - Adult/Continuing Education Textbooks	1823	0								
71. Sales - Other (Describe & Itemize)	1829	0								
72. Other (Describe & Itemize)	1890	0								
<b>73. Total Textbooks</b>		<b>323,750</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74. Rentals	1910	0	25,597							
75. Contributions and Donations from Private Sources	1920	40,458	0	0	0	0	0	0	0	0
76. Services Provided Other LEAs	1940	0	0		0					
77. Refund of Prior Years' Expenditures	1950	193,483	0	0	0	0	0		0	0
78. Payment from Other LEAs	1991	0	0	0	0		0			
79. Sale of Vocational Projects	1992	421,792								
80. Local Fees	1993	0								
81. Other (Describe & Itemize)	1999	297,861	16,465	0	0	0	56,930	0	0	0
<b>82. Total Other Revenue from Local Sources</b>		<b>953,594</b>	<b>42,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,930</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>83. Total Receipts/Revenues from Local Sources</b> (Total lines 9, 14, 30, 47, 50, 57, 63, 73 & 82)		<b>40,476,272</b>	<b>5,197,033</b>	<b>6,089,217</b>	<b>1,599,068</b>	<b>1,081,466</b>	<b>507,504</b>	<b>574,652</b>	<b>0</b>	<b>32</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>										
84. Flow-through Revenue from State Sources	2100	0	0		0	0				
85. Flow-through Revenue from Federal Sources	2200	0	0		0	0				
86. Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
<b>87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007**

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 FROM STATE SOURCES</b>	<b>3000</b>									
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88. General State Aid- Sec. 18-8.05	3001	2,988,013	0	0	0	0	0		0	0
89. General State Aid Hold Harmless/Supplemental	3002	147,852	0	0	0	0	0		0	0
90. Reorganization Incentives	3005	0	0	0	0	0	0		0	0
91. Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	354,094	0	0	0	0	0		0	0
<b>92. Total Unrestricted Grants-In-Aid</b>		<b>3,489,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
93. Special Education - Private Facility Tuition	3100	216,210			0					
94. Special Education - Extraordinary	3105	414,300			0					
95. Special Education - Personnel	3110	751,697	0		0					
96. Special Education - Orphanage - Individual	3120	6,733			0					
97. Special Education - Orphanage - Summer	3130	0			0					
98. Special Education - Summer School	3145	2,517			0					
99. Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>100. Total Special Education</b>		<b>1,391,457</b>	<b>0</b>		<b>0</b>					
<b>VOCATIONAL EDUCATION</b>										
101. Vocational Education - Tech. Prep.	3200	7,500	0			0				
102. Vocational Education - Coordination Grants	3210	0	0			0				
103. Vocational Education - Formula	3215	49,050	0							
104. Vocational Education - Jobs for Illinois Graduates	3217	0	0			0				
105. Vocational Education - Secondary Program Improvement	3220	5,645	0							
106. Vocational Education - WECEP	3225	747	0			0				
107. Vocational Education - Elem. Career Development Program	3275	4,330	0							
108. Vocational Education - Other (Describe & Itemize)	3299	0	0		0	0				
<b>109. Total Vocational Education</b>		<b>67,272</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>BILINGUAL</b>										
110. Bilingual Education - Downstate - TPI	3305	0				0				
111. Bilingual Education - Downstate - TBE	3310	47,395				0				
<b>112. Total Bilingual Education</b>		<b>47,395</b>				<b>0</b>				
113. Gifted Education	3350	0			0					
114. State Free Lunch & Breakfast	3360	4,058								
115. School Breakfast Initiative	3365	0	0				0			
116. Driver Education	3370	30,244								
117. Adult Education from Community College Board	3410	0	0							
118. Adult Education - Other (Describe & Itemize)	3499	0	0		0	0				
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3500	0	0		533,943					
120. Transportation - Special Education	3510	0	0		846,121					
121. Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>122. Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,380,064</b>	<b>0</b>				
123. Learning Improvement - Change Grants	3610	0								
124. Scientific Literacy	3660	0	0		0	0				
125. Truant Alternative/Optional Education	3695	0			0	0				
126. Early Childhood - Block Grant	3705	0	0		0	0				
127. Reading Improvement Block Grant	3715	164,488			0	0				
128. Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
129. Chicago General Education Block Grant	3766	0	0		0	0				
130. Chicago Educational Services Block Grant	3767	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007

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
131. School Safety & Educational Improvement Block Grant	3775	231,080	0	0	0	0	0			0
132. Technology - Closing the Gaps	3792	0	0		0					
133. State Library Grant	3800	4,459								
134. Illinois Arts Council Grants	3801	0								
135. Illinois Scholars Program	3803	0	0		0					
136. Illinois Occupational Information Coordinating Committee	3806	0	0		0					
137. Project Success	3807	0	0		0					
138. IDOT Safety	3808	0			0					
139. IDOT Alcohol Awareness	3809	0			0					
140. State Charter Schools	3815	0			0					
141. Summer Bridges	3825	0			0					
142. Academic Early Warning List	3830	0			0					
143. Infrastructure Improvements - Planning/Construction	3920		0				0			
144. School Infrastructure - Maintenance Projects	3925		0							0
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999	19,519	0	0	0	0	0	0	0	0
<b>146. Total Restricted Grants-In-Aid</b> (Total of lines 100, 109, 112-118, 122-145)		<b>1,959,972</b>	<b>0</b>	<b>0</b>	<b>1,380,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>147. Total Receipts from State Sources</b> (Total of lines 92 & 146)		<b>5,449,931</b>	<b>0</b>	<b>0</b>	<b>1,380,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	0	0	0	0	0	0	0	0	0
149. Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009	0	0	0	0	0	0	0	0	0
<b>150. Total Unrestricted Grants-In-Aid Received Directly from the Federal Government</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT</b>										
151. Emergency School Assistance Act	4025	0			0	0				
152. ESEA - Title VII - Bilingual	4030	0			0	0				
153. ESEA - Title VI - Excellence in Education	4035	0			0	0				
154. Community Action Program - OEO	4040	0								
155. Head Start	4045	0								
156. Construction (Impact Aid)	4050	0	0				0			
157. EPA Grant Proceeds (Life/Safety Purposes Only)	4055									0
158. MAGNET	4060	0	0		0	0	0			
159. Other Restricted Grants-In-Aid Received Directly From Federal Govt. (Describe & Itemize)	4099	0	0		0	0	0			0
<b>160. Total Restricted Grants-In-Aid Received Directly From Federal Government</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<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	9,816	0		0	0				
162. Title V - LEA Projects	4105	0	0		0	0				
163. Title V - Rural & Low Income Schools	4107	0	0		0	0				
164. Title V - Class Size Reduction	4110	0	0		0	0				
165. Title V - State Assessments	4120	0	0		0	0				
166. Title V - Other (Describe & Itemize)	4199	0	0		0	0				
<b>167. Total Title V</b>		<b>9,816</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
168. National School Lunch Program	4210	127,602								
169. Special Milk Program	4215	0								
170. School Breakfast Program	4220	0								
171. Summer Food Service Admin/Program	4225	0								
172. Child & Adult Care Food Program	4226	0								
173. Food Service - Other (Describe & Itemize)	4299	6,623								
<b>174. Total Food Service</b>		<b>134,225</b>								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007**

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>TITLE I</b>										
175. Title I - Low Income	4300	195,548	0		0	0				
176. Title I - Low Income - Neglected, Private	4305	0	0		0	0				
177. Title I - Capital Expenses	4325	0	0		0	0				
178. Title I - School Improvement	4331	0	0		0	0				
179. Title I - Comprehensive School Reform	4332	0	0		0	0				
180. Title I - Reading First	4334	0	0		0	0				
181. Title I - Even Start	4335	0	0		0	0				
182. Title I - Migrant Education	4340	0	0		0	0				
183. Title I - Other (Describe & Itemize)	4399	0	0		0	0				
<b>184. Total Title I</b>		<b>195,548</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
185. Title IV - Safe & Drug Free Schools - Formula	4400	15,300	0		0	0				
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406	0	0		0	0				
187. Title IV - Community Service	4420	0	0		0	0				
188. Title IV - 21st Century	4421	0	0		0	0				
189. Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
<b>190. Total Title IV</b>		<b>15,300</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL SPECIAL EDUCATION</b>										
191. Fed - Spec Education - Preschool Flow-Through	4600	2,050	0		0	0				
192. Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,105,772	0		0	0				
194. Fed - Spec Education - IDEA - Room & Board	4625	85,021	0		0	0				
195. Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
<b>197. Total Federal - Special Education</b>		<b>1,192,843</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>VOCATIONAL EDUCATION - (VE) PERKINS</b>										
198. VE - Perkins - Title IIA State Leadership	4720	0	0			0				
199. VE - Perkins - Title IIC Secondary	4745	30,532	0			0				
200. VE - Perkins - Title IIC - Postsecondary/Adult	4750	0	0			0				
201. VE - Perkins - Title IIIE - Tech. Prep.	4770	0	0			0				
202. VE - Education to Careers - Implementation (DOL)	4777	0	0			0				
203. VE - Other (Describe & Itemize)	4799	0	0			0				
<b>204. Total Vocational Education</b>		<b>30,532</b>	<b>0</b>			<b>0</b>				
205. Federal - Adult Education	4810	0	0			0				
206. Emergency Immigrant Assistance	4905	42,169			0	0				
207. Title III - English Language Acquisition	4909	21,891			0	0				
208. Learn & Serve America	4910	0			0	0				
209. McKinney Education for Homeless Children	4920	0	0		0	0				
210. Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
211. Title II - Teacher Quality	4932	110,413	0		0	0				
212. Goals 2000	4945	0	0		0	0				
213. Goals 2000 - Leadership	4946	0	0		0	0				
214. Department of Rehabilitation Services	4950	0	0		0	0				
215. Federal Charter Schools	4960	0	0		0	0				
216. School Renovation	4980	0	0		0	0				
217. IDEA Part B - Supplemental Activities	4981	0	0		0	0				
218. School Renovation - Technology	4982	0	0		0	0				
219. Federal Emergency Management Aid (FEMA/IEMA)	4990	0	0		0	0				
220. Medicaid Matching Funds - Administrative Outreach	4991	36,005	0		0	0				
221. Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
222. Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
<b>223. Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State (Total of Lines 167, 174, 184, 190, 197, 204-222)</b>		<b>1,788,742</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>224. Total Receipts/Revenues from Federal Sources (Total of Lines 150, 160, 223)</b>		<b>1,788,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2007**

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
225. <b>Total Direct Receipts/Revenues</b> (Total of Lines 83, 87, 147 & 224)		47,714,945	5,197,033	6,089,217	2,979,132	1,081,466	507,504	574,652	0	32

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007

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>											
1. Regular Programs	1100	22,373,608	2,851,643	332,042	1,120,576	175,077	20,986		900	26,874,832	31,041,744
2. Special Education Programs (Functions 1200-1220)	1200	3,075,809	386,225	16,557	50,451	827	4,281		774,030	4,308,180	4,302,730
3. Educationally Deprived/Remedial Programs	1250	160,906	25,325	58,366	99,477	0	0		0	344,074	370,738
4. Adult/Continuing Education Programs	1300	0	0	0	0	0	0		0	0	0
5. Vocational Programs	1400	51,941	0	286,208	41,557	145,231	4,040		0	528,977	461,722
6. Interscholastic Programs	1500	287,407	0	107,239	48,590	2,458	20,580		0	466,274	577,530
7. Summer School Programs	1600	73,379	0	0	13,554	0	0		0	86,933	81,060
8. Gifted Programs	1650	260,064	28,415	0	0	0	0		0	288,479	297,800
9. Bilingual Programs	1800	337,912	43,083	9,823	2,785	0	0		0	393,603	422,775
10. Truant Alternative & Optional Programs	1900	0	0	0	0	0	0		0	0	0
11. Total Instruction	12	26,621,026	3,334,691	810,235	1,376,990	323,593	49,887		774,930	33,291,352	37,556,099
<b>SUPPORT SERVICES (ED)</b>											
<b>Support Services - Pupils</b>											
12. Attendance & Social Work Services	2110	362,992	37,157	12,329	0	0	0			412,478	424,155
13. Guidance Services	2120	0	0	0	4,365	0	0			4,365	4,275
14. Health Services	2130	249,688	23,907	0	5,282	290	0			279,167	275,495
15. Psychological Services	2140	313,523	29,449	0	0	0	0			342,972	325,760
16. Speech Pathology & Audiology Services	2150	570,708	63,857	0	0	0	0			634,565	613,025
17. Other Support Services - Pupils (Describe & Itemize)	2190	101,336	14,666	0	0	0	13,711			129,713	131,238
18. Total Support Services - Pupils		1,598,247	169,036	12,329	9,647	290	13,711			1,803,260	1,773,948
<b>Support Services - Instructional Staff</b>											
19. Improvement of Instruction Services	2210	428,284	37,213	66,254	33,954	0	0			565,705	554,092
20. Educational Media Services	2220	8,158	515	212	2,974	0	0			11,859	10,627
21. Assessment & Testing	2230	0	0	60,944	0	0	0			60,944	75,000
22. Total Support Services - Instructional Staff		436,442	37,728	127,410	36,928	0	0			638,508	639,719
<b>Support Services - General Administration</b>											
23. Board of Education Services	2310	22,880	0	502,924	17,239	0	12,014			555,057	519,380
24. Executive Administration Services	2320	354,704	40,588	61,019	17,426	14,589	0			488,326	480,974
25. Service Area Administrative Services	2330	0	0	0	0	0	0			0	0
26. Total Support Services - General Administration		377,584	40,588	563,943	34,665	14,589	12,014			1,043,383	1,000,354
<b>Support Services - School Administration</b>											
27. Office of the Principal Services	2410	2,063,518	298,750	71,224	19,932	0	0			2,453,424	2,454,840
28. Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0			0	0
29. Total Support Services - School Administration		2,063,518	298,750	71,224	19,932	0	0			2,453,424	2,454,840
<b>Support Services - Business</b>											
30. Direction of Business Support Services	2510	212,763	37,222	2,000	0	0	0			251,985	238,525
31. Fiscal Services	2520	135,537	24,257	36,024	0	0	0			195,818	234,655
32. Operation & Maintenance of Plant Services	2540	0	0	81,730	0	0	0			81,730	45,000
33. Pupil Transportation Services	2550	0	0	0	0	0	0			0	0
34. Food Services	2560	115,112	0	813,545	8,946	39,007	1,688			978,298	989,150
35. Internal Services	2570	0	0	2,718	0	0	0			2,718	3,200
36. Total Support Services - Business		463,412	61,479	936,017	8,946	39,007	1,688			1,510,549	1,510,530
<b>Support Services - Central</b>											
37. Direction of Central Support Services	2610	0	0	0	0	0	0			0	0
38. Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0			0	0
39. Information Services	2630	0	0	12,627	0	0	0			12,627	33,000
40. Staff Services	2640	181,139	30,476	17,556	0	0	8,414			237,585	248,655
41. Data Processing Services	2660	64,586	6,109	264	0	0	0			70,959	71,910
42. Total Support Services - Central		245,725	36,585	30,447	0	0	8,414			321,171	353,565
43. Other Support Services (Describe & Itemize)	2900	443,342	104,823	577,772	92,025	388,659	83,759			1,690,380	1,565,750
44. Total Support Services (Total Lines 18, 22, 26, 29, 36, 42 & 43)		5,628,270	748,989	2,319,142	202,143	442,545	119,586			9,460,675	9,298,706

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007**

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>45. COMMUNITY SERVICES (ED)</b>	<b>3000</b>	0	0	112,406	0	0	0		0	112,406	107,000
<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			0	0	770	770	4,500
47. Payments for Special Education Programs	4120			0			0	0	1,677,029	1,677,029	1,973,000
48. Payments for Adult/Continuing Education Programs	4130			0			0	0	0	0	0
49. Payments for Vocational Education Programs	4140			0			0	0	320,926	320,926	0
50. Payments for Community College Programs	4170			0			0	0	0	0	0
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0	0	0	12,000
<b>52. Total Payments to Other Govt. Units (In-State)</b>				0			0	0	1,998,725	1,998,725	1,989,500
<b>53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	<b>4200</b>			0				0	0	0	0
<b>54. Total Nonprogrammed Charges (Total Lines 52 &amp; 53)</b>				0			0	0	1,998,725	1,998,725	1,989,500
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
55. Tax Anticipation Warrants	5110						58,648			58,648	75,000
56. Tax Anticipation Notes	5120						0			0	0
57. Teachers'/Employees' Orders	5130						0			0	0
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
59. State Aid Anticipation Certificates	5160						0			0	0
60. Other (Describe & Itemize)	5190						31,488			31,488	0
<b>61. Total Debt Service - Interest</b>							90,136			90,136	75,000
<b>62. Debt Service - Lease/Purchase Principal Retired <sup>13</sup></b>	<b>5300</b>						580,696			580,696	0
<b>63. Total Debt Services (Total Lines 61 &amp; 62)</b>							670,832			670,832	75,000
<b>64. PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
<b>65. Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 &amp; 64)</b>		32,249,296	4,083,680	3,241,783	1,579,133	766,138	840,305	0	2,773,655	45,533,990	49,026,305
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										2,180,955	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007**

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>Support Services - Pupils</b>	<b>2100</b>										
67. Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0			0	0
<b>Support Services - Business</b>	<b>2500</b>										
68. Direction of Business Support Services	2510	33,450	0	0	0	0	0			33,450	33,450
69. Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0			0	0
70. Operation & Maintenance of Plant Services	2540	1,106,992	78,711	1,757,215	1,339,558	763,675	1,769			5,047,920	4,978,112
71. Pupil Transportation Services	2550	0	0	0	0	0	0			0	0
72. Food Services	2560					0				0	0
<b>73. Total Support Services - Business</b>		<b>1,140,442</b>	<b>78,711</b>	<b>1,757,215</b>	<b>1,339,558</b>	<b>763,675</b>	<b>1,769</b>			<b>5,081,370</b>	<b>5,011,562</b>
<b>74. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>75. Total Support Services (Total Lines 67, 73 &amp; 74)</b>		<b>1,140,442</b>	<b>78,711</b>	<b>1,757,215</b>	<b>1,339,558</b>	<b>763,675</b>	<b>1,769</b>			<b>5,081,370</b>	<b>5,011,562</b>
<b>76. COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
<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			0	0		0	0
78. Payments for Vocational Education Programs	4140			0			0	0		0	0
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0		0	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>									<b>0</b>	<b>0</b>
<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>Debt Services - Interest</b>	<b>5100</b>										
83. Tax Anticipation Warrants	5110						0			0	13,800
84. Tax Anticipation Notes	5120						0			0	0
85. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
86. State Aid Anticipation Certificates	5160						0			0	0
87. Other (Describe & Itemize)	5190						2,484			2,484	0
<b>88. Total Debt Services - Interest</b>							<b>2,484</b>			<b>2,484</b>	<b>13,800</b>
<b>89. Debt Service - Lease/Purchase Principal Retired <sup>16</sup></b>	<b>5300</b>						39,191			39,191	0
<b>90. Total Debt Services</b>							<b>41,675</b>			<b>41,675</b>	<b>13,800</b>
<b>91. PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>1,140,442</b>	<b>78,711</b>	<b>1,757,215</b>	<b>1,339,558</b>	<b>763,675</b>	<b>43,444</b>	<b>0</b>		<b>5,123,045</b>	<b>5,025,362</b>
<b>93. Excess (Deficiency) of Receipts/Revenues\Over Disbursements/Expenditures</b>										<b>73,988</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007

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) 4000</b>											
94. Payments to Other Govt. Units (In-State)	4100							0		0	0
95. Total Nonprogrammed Charges								0		0	0
<b>DEBT SERVICES (B&amp;I) 5000</b>											
<b>Debt Service - Interest 5100</b>											
96. Tax Anticipation Warrants	5110						0			0	0
97. Tax Anticipation Notes	5120						0			0	0
98. Bonds	5140						2,411,253			2,411,253	2,411,253
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
100. State Aid Anticipation Certificates	5160						0			0	0
101. Other (Describe & Itemize)	5190						0			0	0
102. Total Debt Services - Interest							2,411,253			2,411,253	2,411,253
103. Debt Service - Bond Principal Retired	5200						3,995,000			3,995,000	3,995,000
104. Debt Service - Other (Describe & Itemize)	5900			2,344			0	0		2,344	20,000
105. Total Debt Services (Total of Lines 102, 103 & 104)				2,344			6,406,253	0		6,408,597	6,426,253
106. PROVISION FOR CONTINGENCIES (B&I)	6000										0
107. Total Disbursements/ Expenditures (Total of Lines 95, 105 & 106)				2,344			6,406,253	0		6,408,597	6,426,253
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(319,380)	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR) 2000</b>											
<b>Support Services - Pupils 2100</b>											
109. Other Support Services Pupils (Describe & Itemize)	2190	0	0	0	0	0	0			0	0
<b>Support Services - Business 2500</b>											
110. Pupil Transportation Services	2550	23,700	3,387	2,495,397	70	0	788			2,523,342	2,571,385
111. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
112. Total Support Services		23,700	3,387	2,495,397	70	0	788			2,523,342	2,571,385
113. COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0			0	0
<b>NONPROGRAMMED CHARGES (TR) 4000</b>											
<b>Payments to Other Govt. Units (In-State) 4100</b>											
114. Payments for Regular Programs	4110			0			0	0		0	0
115. Payments for Special Education Programs	4120			0			0	0		0	0
116. Payments for Adult/Continuing Education Programs	4130			0			0	0		0	0
117. Payments for Vocational Education Programs	4140			0			0	0		0	0
118. Payments for Community College Programs	4170			0			0	0		0	0
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0		0	0
120. Total Payments to Other Govt. Units (In-State)				0			0	0		0	0
121. Other Payments to Govt Units (Out-of-State) (Describe & Itemize)	4200			0			0	0		0	0
122. Total Nonprogrammed Charges				0			0	0		0	0
<b>DEBT SERVICES (TR) 5000</b>											
<b>Debt Service - Interest 5100</b>											
123. Tax Anticipation Warrants	5110						0			0	3,000
124. Tax Anticipation Notes	5120						0			0	0
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
126. State Aid Anticipation Certificates	5160						0			0	0
127. Other (Describe & Itemize)	5190						0			0	0
128. Total Debt Services - Interest							0			0	3,000
129. Debt Services Lease/Purchase Principal Retired <sup>13</sup>	5300						0			0	0
130. Total Debt Services							0			0	3,000
131. PROVISION FOR CONTINGENCIES (TR)	6000										0
132. Total Disbursements/ Expenditures (Total Lines 112, 113, 122, 130 & 131)		23,700	3,387	2,495,397	70	0	788	0		2,523,342	2,574,385
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										455,790	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007**

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		358,384							358,384	355,900
135. Special Education Programs (Functions 1200-1220)	1200		156,982							156,982	157,330
136. Educationally Deprived/Remedial Programs	1250		0							0	0
137. Adult/Continuing Education Programs	1300		0							0	0
138. Vocational Programs	1400		0							0	0
139. Interscholastic Programs	1500		234							234	1,960
140. Summer School Programs	1600		0							0	0
141. Gifted Programs	1650		0							0	0
142. Bilingual Programs	1800		0							0	0
143. Truants' Alternative & Optional Programs	1900		0							0	0
<b>144. Total Instruction</b>			<b>515,600</b>							<b>515,600</b>	<b>515,190</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
145. Attendance & Social Work Services	2110		0							0	0
146. Guidance Services	2120		0							0	0
147. Health Services	2130		53,090							53,090	55,330
148. Psychological Services	2140		0							0	0
149. Speech Pathology & Audiology Services	2150		0							0	0
150. Other Support Services - Pupils (Describe & Itemize)	2190		27,295							27,295	26,470
<b>151. Total Support Services - Pupils</b>			<b>80,385</b>							<b>80,385</b>	<b>81,800</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210		0							0	0
153. Educational Media Services	2220		61,438							61,438	61,390
154. Assessment & Testing	2230		0							0	0
<b>155. Total Support Services - Instructional Staff</b>			<b>61,438</b>							<b>61,438</b>	<b>61,390</b>
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310		0							0	0
157. Executive Administration Services	2320		52,677							52,677	45,820
158. Service Area Administrative Services	2330		0							0	0
<b>159. Total Support Services - General Administration</b>			<b>52,677</b>							<b>52,677</b>	<b>45,820</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410		103,645							103,645	95,090
161. Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
<b>162. Total Support Services - School Administration</b>			<b>103,645</b>							<b>103,645</b>	<b>95,090</b>
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510		0							0	0
164. Fiscal Services	2520		21,289							21,289	24,040
165. Facilities Acquisition & Construction Services	2530		0							0	0
166. Operation & Maintenance of Plant Services	2540		178,019							178,019	178,100
167. Pupil Transportation Services	2550		0							0	0
168. Food Services	2560		10,226							10,226	19,030
169. Internal Services	2570		0							0	0
<b>170. Total Support Services - Business</b>			<b>209,534</b>							<b>209,534</b>	<b>221,170</b>
<b>Support Services - Central</b>	<b>2600</b>										
171. Direction of Central Support Services	2610		0							0	0
172. Planning, Research, Development, & Evaluation Services	2620		0							0	0
173. Information Services	2630		0							0	0
174. Staff Services	2640		0							0	0
175. Data Processing Services	2660		0							0	0
<b>176. Total Support Services - Central</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>177. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>178. Total Support Services (Total Lines 151 155, 159, 162, 170, 176 &amp; 177)</b>			<b>507,679</b>							<b>507,679</b>	<b>505,270</b>
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>0</b>							<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007

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>NONPROGRAMMED CHARGES (MR/SS)</b>	<b>4000</b>										
180. Payments for Special Education Programs	4120		0							0	0
181. Payments for Vocational Education Programs	4140		0							0	0
<b>182. Total Nonprogrammed Charges</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
183. Tax Anticipation Warrants	5110						0			0	2,300
184. Tax Anticipation Notes	5120						0			0	0
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
186. State Aid Anticipation Certificates	5160						0			0	0
187. Other (Describe & Itemize)	5190						0			0	0
<b>188. Total Debt Services - Interest</b>							<b>0</b>			<b>0</b>	<b>2,300</b>
<b>189. PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
<b>190. Total Disbursements/Expenditures</b> (Total Lines 144, 178, 179, 182, 188 & 189)			<b>1,023,279</b>				<b>0</b>			<b>1,023,279</b>	<b>1,022,760</b>
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>58,187</b>	
<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	13,700	0	112,239	0	849,063	40,044			1,015,046	1,028,700
193. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
<b>194. Total Support Services</b>		<b>13,700</b>	<b>0</b>	<b>112,239</b>	<b>0</b>	<b>849,063</b>	<b>40,044</b>			<b>1,015,046</b>	<b>1,028,700</b>
<b>NONPROGRAMMED CHARGES (S&amp;C/CI)</b>	<b>4000</b>										
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
195. Payments for Special Education Programs	4120							0		0	0
196. Payments for Vocational Education Programs	4140							0		0	0
197. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							0		0	0
<b>198. Total Payments to Other Govt. Units (In-State)</b>								<b>0</b>		<b>0</b>	<b>0</b>
<b>199. Payments to Other Govt. Units (Out-of-State)</b>	<b>4200</b>							0		0	0
<b>200. Total Nonprogrammed Charges (Total Lines 198 &amp; 199)</b>								<b>0</b>		<b>0</b>	<b>0</b>
<b>201. PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
<b>202. Total Disbursements/ Expenditures</b> (Total Lines 194, 200 & 201)		<b>13,700</b>	<b>0</b>	<b>112,239</b>	<b>0</b>	<b>849,063</b>	<b>40,044</b>	<b>0</b>		<b>1,015,046</b>	<b>1,028,700</b>
<b>203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(507,542)</b>	
<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			0	0
205. State Aid Anticipation Certificates	5160						0			0	0
206. Debt Service - Other (Describe & Itemize)	5900			0			0	0		0	0
<b>207. Total Debt Services</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>208. Total Disbursements/Expenditures</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2007**

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	0	0	0	0	0	0			0	0
211. Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0			0	0
<b>212. Total Support Services - Business</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
213. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
<b>214. Total Support Services (Total Lines 212 &amp; 213)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>	<b>4000</b>										
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							0		0	0
<b>216. Total Nonprogrammed Charges</b>								<b>0</b>		<b>0</b>	<b>0</b>
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
217. Tax Anticipation Warrants	5110						0			0	0
<b>218. Total Debt Service - Interest</b>							<b>0</b>			<b>0</b>	<b>0</b>
<b>219. PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
<b>220. Total Disbursements/Expenditures (Total Lines 214, 216, 218 &amp; 219)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>32</b>	

**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description	(A) TAXES RECEIVED 7-1-06 THRU 6-30-07 From 2006 Levy & Prior Levies *	(B) TAXES RECEIVED FROM 2006 LEVY	(C) TAXES RECEIVED FROM 2005 & Prior Levies (Col A - Col B)	(D) TOTAL ESTIMATED TAXES FROM 2006 LEVY	(E) ESTIMATED TAXES DUE FROM 2006 LEVY (Col D - Col B)
1. Educational	35,209,670	18,156,223	17,053,447	36,578,917	18,422,694
2. Operations & Maintenance	5,100,779	2,629,263	2,471,516	5,297,114	2,667,851
3. Bond & Interest **	5,993,279	3,034,652	2,958,627	6,113,843	3,079,191
4. Transportation	1,520,476	779,042	741,434	1,569,518	790,476
5. Municipal Retirement	362,977	184,053	178,924	370,807	186,754
6. Working Cash	514,957	267,797	247,160	539,525	271,728
7. Rent	0		0		0
8. Capital Improvements	0		0		0
9. Tort Immunity	485,603	245,886	239,717	495,381	249,495
10. Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security and Specified Repairs	0		0		0
11. Leasing Levy	355,623	180,157	175,466	362,958	182,801
12. Special Education	414,414	216,676	197,738	436,532	219,856
13. Area Vocational Construction	0		0		0
14. Social Security/Medicare Only	669,968	345,701	324,267	696,476	350,775
15. Summer School	0		0		0
16. Other (Describe & Itemize)	0		0		0
<b>17. Totals</b>	<b>50,627,746</b>	<b>26,039,450</b>	<b>24,588,296</b>	<b>52,461,071</b>	<b>26,421,621</b>

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

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

ID: 31045101022

Name: Batavia Public Schools District No. 101

Description	(A) Outstanding Beginning 07/01/06	(B) Issued 07/01/06 Through 06/30/07	(C) Retired 07/01/06 Through 06/30/07	(D) Outstanding Ending 06/30/07 *
<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		3,000,000	3,000,000	0
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>	0	3,000,000	3,000,000	0
<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
<b>OTHER SHORT-TERM BORROWING</b>				
19. (Describe & Itemize)				0

ID: 31045101022

Name: Batavia Public Schools District No. 101

**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	1990	1998	1999	2003	2006				
a. Amount of Original Issue	24,965,000	8,020,000	26,300,000	4,200,000	20,465,000				
b. Type of Bond Issue *	6	3	6	3	3				
2. Bonds Outstanding 7-1-06 **	11,385,000	7,355,000	3,205,000	4,200,000	20,465,000				46,610,000
<b>ADD:</b>									
3. Bonds Issued 7-1-06 through 6-30-07									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 7-1-06 through 6-30-07	2,385,000	320,000	955,000		335,000				3,995,000
6. Bonds Defeased 7-1-06 through 6-30-07									0
7. Total Bonds Retired/Defeased	2,385,000	320,000	955,000	0	335,000	0	0	0	3,995,000
<b>EQUALS:</b>									
8. Bonds Outstanding 6-30-07	9,000,000	7,035,000	2,250,000	4,200,000	20,130,000	0	0	0	42,615,000
9. Amount to Be Provided to Retire Bonds ***	8,389,031	6,557,426	2,097,258	3,914,881	18,763,466				39,722,062

\* 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 24, Line 8, 2005-06 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 6, Line 22.

ID: 31045101022  
 Name Batavia Public Schools District No. 101

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, 2006<sup>a</sup></b>				
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100	485,603	414,414	0
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)		<b>485,603</b>	<b>414,414</b>	<b>0</b>
<b>8. Total Amount Available</b> (Total of Lines 1 & 7)		<b>485,603</b>	<b>414,414</b>	<b>0</b>
<b>9. Special Education</b>				
	1 or 5-1200		414,414	
<b>10. Facilities Acquisition &amp; Construction Services</b>				
	2 or 6-2530			
<b>11. Tort Immunity<sup>c</sup></b>				
		485,603		
<b>12. Other Disbursements (Describe &amp; Itemize)</b>				
13. Nonprogrammed Charges	1,2, 4 or 6-4000			
<b>14. Total Disbursements</b> (Total of Lines 9-13)		<b>485,603</b>	<b>414,414</b>	<b>0</b>
<b>15. Cash Basis Fund Balance June 30, 2007</b> (Line 8 minus Line 14) <sup>d</sup>		<b>0</b>	<b>0</b>	<b>0</b>

<sup>a</sup> Must agree with line 15, page 25, 2005-06 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.

ID: 31045101022  
 Name: Batavia Public Schools District No. 101

SCHEDULE OF TORT IMMUNITY EXPENDITURES *					
1.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?				
If yes, list in the aggregate, the following:					
<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>		Total Claims Payments:		Total Reserve Remaining:	
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) <span style="float: right;">370,539</span>				
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 <span style="float: right;">115,064</span>				
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 2005-06 (ISBE Form 50-35).  
**This schedule must be completed for all school districts.**

### SECTION 1 [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 15, Line 34, Column 3 and 4.</i>	\$	813,545
<b>4a. Value of Commodities Received for Fiscal Year 2007</b>	\$	6,319
<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 include one-time payments made to retiring or terminated employees for accumulated sick and/or vacation days.

Fund	Function	Function Name	# of Employees Terminated	Severance Payments
1. ED, MR/SS	1000	<b>Instruction</b>	1	4,218
		<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		
6a. ED, MR/SS	2510	- Direction of Business Support Services		
6b. O&M	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>		
19. <b>TOTAL</b>			1	4,218

ID: 31045101022

Name: Batavia Public Schools District No. 101

STATISTICAL INFORMATION \*  
(This Schedule Must Be Completed)

Schedule of Capital Outlay and Depreciation										
Description of Assets	(A) Cost 7-1-06	(B) Add: Additions 2006-07	(C) Less: Deletions 2006-07	(D) Cost 6-30-07	Life In Years	(E) Accumulated Depreciation 7-1-06	(F) Add: Depreciation Allowable 2006-07	(G) Less: Depreciation Deletions 2006-07	(H) Accumulated Depreciation 6-30-07	(I) Balance Undepreciated 6-30-07
1. Land	1,108,143			1,108,143	--					1,108,143
2. Buildings	68,720,578	891,817		69,612,395	50	18,720,816	1,392,248		20,113,064	49,499,331
3. Improvements Other than Buildings	3,677,546	153,661		3,831,207	20	1,601,827	191,560		1,793,387	2,037,820
4. Equipment Other than Transportation/Food Services	3,677,374	1,650,369	661,165	4,666,578	10 **	1,678,637	466,658	569,688	1,575,607	3,090,971
5. Construction in Progress				0	--					0
6. Transportation Equipment				0	5 **		0		0	0
7. Food Services Equipment				0	10		0		0	0
<b>8. Totals</b>	<b>77,183,641</b>	<b>2,695,847</b>	<b>661,165</b>	<b>79,218,323</b>		<b>22,001,280</b>	<b>2,050,466</b>	<b>569,688</b>	<b>23,482,058</b>	<b>55,736,265</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, 2005-2006 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.

ID: 31045101022

Name: Batavia Public Schools District No. 101

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2006-07)**
*This schedule is 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	P16, L65, C9	TOTAL EXPENDITURES	\$ 45,533,990
2. O&M	P17, L92, C9	TOTAL EXPENDITURES	5,123,045
3. B & I	P18, L107, C9	TOTAL EXPENDITURES	6,408,597
4. TR	P18, L132, C9	TOTAL EXPENDITURES	2,523,342
5. MR/SS	P20, L190, C9	TOTAL EXPENDITURES	1,023,279
6. RENT	P21, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			\$ 60,612,253
<b>B. LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM</b>			
8. TR	P9, L32, C4	1412 - REGULAR TRANS. FEES FROM OTHER LEAs	\$ 0
9. TR	P9, L35, C4	1421 - SUMMER SCHOOL TRANS. FEES FROM PUPILS OR PARENTS	0
10. TR	P9, L36, C4	1422 - SUMMER SCHOOL TRANS. FEES FROM OTHER LEAs	0
11. TR	P9, L37, C4	1423 - SUMMER SCHOOL TRANS. FEES FROM OTHER SOURCES	0
12. TR	P9, L39, C4	1432 - VOCATIONAL TRANS. FEES FROM OTHER LEAs	0
13. TR	P9, L42, C4	1442 - SPECIAL ED. TRANS. FEES FROM OTHER LEAs	0
14. TR	P9, L44, C4	1451 - ADULT TRANS. FEES FROM PUPILS OR PARENTS	0
15. TR	P9, L45, C4	1452 - ADULT TRANS. FEES FROM OTHER LEAs	0
16. TR	P9, L46, C4	1453 - ADULT TRANS. FEES FROM OTHER SOURCES	0
17. O&M	P11, L117, C2	3410 - ADULT ED. FROM COMMUNITY COLLEGE BOARD	0
18. O&M-TR	P11, L118, C2,4	3499 - ADULT ED. - OTHER	0
19. ED-O&M-TR-MR/SS	P11, L126, C1,2,4,5	3705 - EARLY CHILDHOOD - BLOCK GRANT	0
20. ED-O&M-TR	P12, L135, C1,2,4	3803 - ILLINOIS SCHOLARS PROGRAM	0
21. ED-O&M-TR	P12, L136, C1,2,4	3806 - ILLINOIS OCCUPATIONAL INFO. COORD. COMM.	0
22. ED-TR	P12, L141, C1,4	3825 - SUMMER BRIDGES	0
23. ED	P12, L155, C1	4045 - HEAD START	0
24. ED-O&M-TR-MR/SS	P13, L191, C1,2,4,5	4600 - FED SPEC ED - PRESCHOOL - FLOW THROUGH	2,050
25. ED-O&M-TR-MR/SS	P13, L192, C1,2,4,5	4605 - FED SPEC ED - PRESCHOOL DISCRETIONARY	0
26. ED-O&M-MR/SS	P13, L200, C1,2,5	4750 - VE-PERKINS-TITLEIIC-POSTSECONDARY/ADULT	0
27. O&M	P13, L205, C2	4810 - FEDERAL - ADULT EDUCATION	0
28. ED	P15, L4, C1,2,3,4,6	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
29. ED	P15, L7, C1,2,3,4,6	1600 - SUMMER SCHOOL PROGRAMS	86,933
30. ED	P15, L45, C1,2,3,4,6	3000 - COMMUNITY SERVICES	112,406
31. ED	P16, L54, C3,6	4000 - TOTAL NONPROGRAMMED CHARGES	0
32. ED	P16, L62, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	580,696
33. ED	P16, L65, C5	- TOTAL EXP. - CAPITAL OUTLAY	766,138
34. ED	P16, L65, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P16, L65, C8	- TOTAL EXP. - TUITION	2,773,655
36. O&M	P17, L76, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
37. O&M	P17, L82, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
38. O&M	P17, L89, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	39,191
39. O&M	P17, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	763,675
40. B&I	P18, L103, C9	5200 - BOND PRINCIPAL RETIRED	3,995,000
41. B&I	P18, L107, C7	- TOTAL EXP. - TRANSFERS	0
42. TR	P18, L113, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
43. TR	P18, L122, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
44. TR	P18, L129, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
45. TR	P18, L132, C5	- TOTAL EXP. - CAPITAL OUTLAY	0
46. MR/SS	P19, L137, C2	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
47. MR/SS	P19, L140, C2	1600 - SUMMER SCHOOL PROGRAMS	0
48. MR/SS	P19, L179, C2	3000 - COMMUNITY SERVICES	0
49. MR/SS	P20, L182, C2	4000 - TOTAL NONPROGRAMMED CHARGES	0
50. TOTAL DEDUCTIONS (Lines 8 through 49)			\$ 9,119,744.00
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			51,492,509
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2006-07 (ISBE 54-33, Line 12))			5,781.00
53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)			\$ 8,907.20
<b>C. LESS OFFSETTING RECEIPTS/REVENUES:</b>			
54. TR	P9, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 46,682
55. TR	P9, L33, C4	1413 - REG. TRANS. FEES FROM PRIVATE SOURCES	0
56. TR	P9-L34-C4	1415 - REG. TRANS. FEES CO-CURRICULAR	0
57. TR	P9, L38, C4	1431 - VOC. TRANS. FEES FROM PUPILS OR PARENTS	0
58. TR	P9, L40, C4	1433 - VOC. TRANS. FEES FROM OTHER SOURCES	0
59. TR	P9, L41, C4	1441 - SPEC. EDUC. TRANS FEES FROM PUPILS OR PARENTS	0
60. TR	P9, L43, C4	1443 - SPEC. EDUC. TRANS FEES FROM OTHER SOURCES	0
61. ED	P10, L57, C1	1600 - TOTAL FOOD SERVICES	736,875
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	885,022
63. ED	P10, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	323,750
64. ED	P10, L67, C1	1819 - RENTALS - OTHER	0
65. ED	P10, L68, C1	1821 - SALES - REGULAR TEXTBOOK	0
66. ED	P10, L71, C1	1829 - SALES - OTHER	0
67. ED	P10, L72, C1	1890 - TEXTBOOKS - OTHER	0
68. ED-O&M	P10, L74, C1,2	1910 - RENTALS	25,597
69. ED-O&M-TR	P10, L76, C1,2,4	1940 - SERVICES PROVIDED OTHER LEAs	0
70. ED-O&M-TR	P10, L78, C1,2,4	1991 - PAYMENT FROM OTHER LEAs	0
71. ED	P10, L80, C1	1993 - LOCAL FEES	0

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2006-07)**
*This schedule is completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L Column = C</u>	<u>ACCOUNT NO - TITLE *</u>	<u>Amount</u>
72. ED-O&M-TR	P11, L100, C1,2,4	- TOTAL SPECIAL EDUCATION	1,391,457
73. ED-O&M-TR-MR/SS	P11, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	67,272
74. ED-MR/SS	P11, L112, C1,5	- TOTAL BILINGUAL EDUCATION	47,395
75. ED-TR	P11, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P11, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	4,058
77. ED-O&M-MR/SS	P11, L115, C1,2,5	3365 - SCHOOL BREAKFAST INITIATIVE	0
78. ED-O&M	P11, L116, C1,2	3370 - DRIVER EDUCATION	30,244
79. ED-O&M-TR-MR/SS	P11, L122, C1,2,4,5	- TOTAL TRANSPORTATION	1,380,064
80. ED	P11, L123, C1	3610 - LEARNING IMPROVEMENT - CHANGE GRANTS	0
81. ED-O&M-TR-MR/SS	P11, L124, C1,2,4,5	3660 - SCIENTIFIC LITERACY	0
82. ED-TR-MR/SS	P11, L125, C1,4,5	3695 - TRUANT ALTERNATIVE/OPTIONAL EDUCATION	0
83. ED-TR-MR/SS	P11, L127, C1,4,5	3715 - READING IMPROVEMENT BLOCK GRANT	164,488
84. ED-TR-MR/SS	P11, L128, C1,4,5	3720 - READING IMPROVEMENT BLOCK GRANT - READING RECOVERY	0
85. ED-O&M-TR-MR/SS	P11, L129, C1,2,4,5	3766 - CHICAGO GENERAL EDUCATION BLOCK GRANT	0
86. ED-O&M-TR-MR/SS	P11, L130, C1,2,4,5	3767 - CHICAGO EDUCATIONAL SERVICES BLOCK GRANT	0
87. ED-O&M-TR-MR/SS	P12, L131, C1,2,4,5	3775 - SCHOOL SAFETY & EDUCATIONAL IMPROVEMENT BLOCK GRANT	231,080
88. ED-O&M-TR	P12, L132, C1,2,4	3792 - TECHNOLOGY-CLOSING THE GAPS	0
89. ED	P12, L133, C1	3800 - STATE LIBRARY GRANT	4,459
90. ED	P12, L134, C1	3801 - ILLINOIS ARTS COUNCIL GRANTS	0
91. ED-O&M-TR	P12, L137, C1,2,4	3807 - PROJECT SUCCESS	0
92. ED-TR	P12, L138, C1,4	3808 - IDOT SAFETY	0
93. ED-TR	P12, L139, C1,4	3809 - IDOT ALCOHOL AWARENESS	0
94. ED-TR	P12, L142, C1,4	3830 - ACADEMIC EARLY WARNING LIST	0
95. O&M	P12, L144, C2	3925 - SCHOOL INFRASTRUCTURE-MAINTENANCE PROJECTS	0
96. ED-O&M-B&I-TR-MR/SS-RT	P12, L145, C1,2,3,4,5,8	3999 - OTHER RESTRICTED REVENUE FROM STATE SOURCES	19,519
97. ED	P12, L155, C1	4045 - (SUBTRACT) HEAD START	0
98. ED-O&M-TR-MR/SS	P12, L160, C1,2,4,5	- TOTAL RESTRICTED GRANTS-IN-AID FROM FED. GOV.	0
99. ED-O&M-TR-MR/SS	P12, L167, C1,2,4,5	- TOTAL TITLE V	9,816
100. ED	P13, L174, C1	- TOTAL FOOD SERVICE	134,225
101. ED-O&M-TR-MR/SS	P13, L184, C1,2,4,5	- TOTAL TITLE I	195,548
102. ED-O&M-TR-MR/SS	P13, L190, C1,2,4,5	- TOTAL TITLE IV	15,300
103. ED-O&M-TR-MR/SS	P13, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	1,105,772
104. ED-O&M-TR-MR/SS	P13, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	85,021
105. ED-O&M-TR-MR/SS	P13, L195, C1,2,4,5	4630 - FED - SPEC ED - IDEA - DISCRETIONARY	0
106. ED-O&M-TR-MR/SS	P13, L196, C1,2,4,5	4699 - FED - SPEC ED - IDEA - OTHER	0
107. ED-O&M-MR/SS	P13, L200, C1, 2, 5	4750 - (SUBTRACT) VE - PERKINS - TITLE IIC POSTSECONDARY/ ADULT	0
108. ED-O&M-MR/SS	P13, L204, C1,2,5	- TOTAL VOCATIONAL EDUCATION	30,532
109. ED-TR-MR/SS	P13, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	42,169
110. ED-TR-MR/SS	P13, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	21,891
111. ED-TR-MR/SS	P13, L208, C1,4,5	4910 - LEARN & SERVE AMERICA	0
112. ED-O&M-TR-MR/SS	P13, L209, C1,2,4,5	4920 - MCKINNEY EDUCATION FOR HOMELESS CHILDREN	0
113. ED-O&M-TR-MR/SS	P13, L210, C1,2,4,5	4930 - TITLE II - EISENHOWER - PROFESSIONAL DEVELOPMENT FORMULA	0
114. ED-O&M-TR-MR/SS	P13, L211, C1,2,4,5	4932 - TITLE II - TEACHER QUALITY	110,413
115. ED-O&M-TR-MR/SS	P13, L212, C1,2,4,5	4945 - GOALS 2000	0
116. ED-O&M-TR-MR/SS	P13, L213, C1,2,4,5	4946 - GOALS 2000 - LEADERSHIP	0
117. ED-O&M-TR-MR/SS	P13, L214, C1,2,4,5	4950 - DEPT. OF REHABILITATION SERVICES	0
118. ED-O&M-TR-MR/SS	P13, L215, C1,2,4,5	4960 - FEDERAL CHARTER SCHOOLS	0
119. ED-O&M-TR-MR/SS	P13, L216, C1,2,4,5	4980 - SCHOOL RENOVATION	0
120. ED-O&M-TR-MR/SS	P13, L217, C1,2,4,5	4981 - IDEA PART B - SUPPLEMENTAL ACTIVITIES	0
121. ED-O&M-TR-MR/SS	P13, L218, C1,2,4,5	4982 - SCHOOL RENOVATION - TECHNOLOGY	0
122. ED-O&M-TR-MR/SS	P13, L219, C1,2,4,5	4990 - FEDERAL EMERGENCY MANAGEMENT AID	0
123. ED-O&M-TR-MR/SS	P14, L220, C1,2,4,5	4991 - MEDICAID MATCHING FUNDS - ADMIN. OUTREACH	36,005
124. ED-O&M-TR-MR/SS	P14, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	0
125. ED-O&M-TR-MR/SS	P14, L222, C1,2,4,5	4999 - OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES	0
126. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 54 through 125)			\$ 7,144,654
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			44,347,855
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 27, Column F)			2,050,466
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			46,398,321
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2006-07 (ISBE 54-33, Line 12))			5,781.00
<b>131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)</b>			<b>\$ 8,026.00</b>

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

ID: 31-045-1010-22

Name: Batavia Public Schools District No. 101

**Estimated Indirect Cost Rate for Federal Programs  
Applicable for the Fiscal 2009 Program Year**  
(from 2006-07 Annual Financial Report)

Name: Batavia Public Schools District No. 101

ID: 31045101022

County: Kane

	Function	Restricted Program		Unrestricted Program	
		(A) Indirect Costs	(B) Direct Costs	(C) Indirect Costs	(D) Direct Costs
<b>Instruction</b>	1000		33,483,359		33,483,359
<b>Support Services:</b>					
Pupil	2100		1,883,355		1,883,355
Instructional Staff	2200		699,946		699,946
General Admin.	2300		1,081,471		1,081,471
School Admin	2400		2,557,069		2,557,069
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	251,985	33,450	251,985	33,450
Fiscal Services	2520	217,107	0	217,107	0
Oper. & Maint. Plant Services	2540		4,543,994	4,543,994	0
Pupil Transportation	2550		2,523,342		2,523,342
Food Services	2560		135,972		135,972
Internal Services	2570	2,718	0	2,718	0
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		12,627		12,627
Staff Services	2640	237,585	0	237,585	0
Data Processing Services	2660	70,959	0	70,959	0
<b>Other:</b>	2900		1,301,721		1,301,721
<b>Community Services</b>	3000		112,406		112,406
<b>Total</b>		780,354	48,368,712	5,324,348	43,824,718
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Col. (A) =	780,354	Col. (C) =	5,324,348
		Col. (B) =	48,368,712	Col. (D) =	43,824,718
		=	<b>1.61%</b>	=	<b>12.15%</b>

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Batavia Public Schools District No. 10  
 RCDT Number 31-045-1010-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2007			Budgeted Expenditures, Fiscal Year 2008		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	488,326		488,326	517,020		517,020
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	251,985	33,450	285,435	261,588	33,450	295,038
5. Internal Services	2570	2,718		2,718	3,200		3,200
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>		<b>743,029</b>	<b>33,450</b>	<b>776,479</b>	<b>781,808</b>	<b>33,450</b>	<b>815,258</b>
<b>9. Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)</b>							<b>5%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2007" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2007.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2008" 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 10, 2007 to ensure inclusion in the October 1, 2007 report, or postmarked by January 11, 2008 to ensure inclusion in the March 1, 2008 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

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

### Audit Checklist

Section 2-3.27 of the School Code requires the Illinois State Board of Education to formulate and approve procedures and regulations for school district budgeting and accounting. In keeping with this requirement, the following checklist has been developed for use in reviewing the Illinois School District/Joint Agreement Annual Financial Report (Form 50-35) before forwarding it to the Illinois State Board of Education. The checklist is designed so that later clarifications, explanations or amendments requested by the Illinois State Board of Education will be minimized or eliminated.

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

**Round all entries to the nearest dollar.**

- 1. The auditor's Opinion and Notes to the Financial Statements are attached or filed electronically.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered with the appropriate response (Yes, No or N/A). Comments and explanations are included for all no answers.
- 4. All miscellaneous accounts and functions have the required and descriptive itemizations.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function No. 4100.
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. Interest is allocated to all funds participating in each investment (Audit Question 3i).

### Balancing Schedule

**Check this Section for Error Messages**

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	<b>ACCRUAL</b>
Are Federal Expenditures greater than \$500,000?	<b>OK</b>
Is all A133 information completed and enclosed?	<b>OK</b>
Were any findings issued?	<b>OK</b>
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
<b>4. Page 5: Line 1: Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) B&I: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) S&C/CI: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Rent: Cash balances cannot be negative.	<b>OK</b>
Fund (90) FP&S: Cash balances cannot be negative.	<b>OK</b>
<b>Page 5: Other Accrued Assets (Line 2). If Cash Basis is checked on the Cover Page, this line must be zero.</b>	
Fund 10: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 20: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 30: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 40: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 50: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 60: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 70: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 80: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 90: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
<b>5. Page 5 &amp; 6: Total Current Assets (Lines 13 &amp; 24) must = Total Liabilities &amp; Fund Balance (Line 45).</b>	
Fund 10 (Line 13) must = (Line 45).	<b>OK</b>
Fund 20 (Line 13) must = (Line 45).	<b>OK</b>
Fund 30 (Line 13) must = (Line 45).	<b>OK</b>
Fund 40 (Line 13) must = (Line 45).	<b>OK</b>
Fund 50 (Line 13) must = (Line 45).	<b>OK</b>
Fund 60 (Line 13) must = (Line 45).	<b>OK</b>
Fund 70 (Line 13) must = (Line 45).	<b>OK</b>
Fund 80 (Line 13) must = (Line 45).	<b>OK</b>
Fund 90 (Line 13) must = (Line 45).	<b>OK</b>
Agency Fund (Line 13) must = (Line 45).	<b>OK</b>
General Fixed Assets (Line 24) must = (Line 45).	<b>OK</b>
General Long-Term Debt (Line 24) must = (Line 45).	<b>OK</b>
<b>6. Page 6: Account Groups - Capital Assets (Lines 14 through 20) cannot be negative.</b>	<b>OK</b>
<b>7. Page 5: Accrued Liabilities (Line 25). If Cash basis of Accounting is checked, this line must be zero.</b>	<b>OK</b>
<b>8. Page 5, Deferred Revenue (Line 36): If Cash basis of Accounting is checked, this line must be zero.</b>	<b>OK</b>
<b>9. Page 5: Reserved &amp; Unreserved Fund Balance (Lines 42 + 43) must = Ending Fund Balance (Page 8, Line 46).</b>	
Fund 10 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>
Fund 20 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>
Fund 30 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>
Fund 40 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>
Fund 50 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>

Description:	Error Message
Fund 60 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 70 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 80 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 90 (Lines 42 + 43) must = (Page 8, Line 46).	OK
<b>10. Page 5: All Funds CPPRT Notes Payable (Line 26) must = CPPRT Notes Outstanding 06/30/06 (Page 23, Line 1, Column D).</b>	OK
<b>11. Page 5: Tax Anticipation Warrants Payable (Line 27) must = Tax Anticipation Warrants Outstanding 06/30/06 (Page 23, Lines 2-9, Column D).</b>	
Fund 10 (Line 27) must = (Page 23, Line 2).	OK
Fund 20 (Line 27) must = (Page 23, Line 3).	OK
Fund 30 (Line 27) must = (Page 23, Lines 4-5-6).	OK
Fund 40 (Line 27) must = (Page 23, Line 7).	OK
Fund 50 (Line 27) must = (Page 23, Line 8).	OK
Fund 90 (Line 27) must = (Page 23, Line 9).	OK
<b>12. Page 5: Tax Anticipation Notes Payable (Line 28) must = Tax Anticipation Notes Outstanding 06/30/06 (Page 23, Lines 12 - 15, Column D).</b>	
Fund 10 (Line 28) must = (Page 23, Line 12).	
Fund 20 (Line 28) must = (Page 23, Line 13).	OK
Fund 90 (Line 28) must = (Page 23, Line 14).	OK
Funds 30-40-50-60 (Line 28) must = (Page 23, Line 15).	OK
<b>13. Page 5: Teachers'/Employees' Orders Payable (Funds 10-20-40, Lines 29) must = Teachers'/ Employees' Orders Outstanding 06/30/07 (Page 23, Line 17, Column D).</b>	OK
<b>14. Page 5: All Funds GSA Certificates Payable (Line 30) must = GSA Certificates Outstanding 06/30/07 (Page 23, Line 18, Column D).</b>	OK
<b>15. Page 9: All Funds Taxes Received from the General Levy (Lines 1 through 8) must = Taxes Received 07/01/06 thru 06/30/07 (Page 22, Column A) if Cash Basis Accounting is checked:</b>	
Fund 10 General Levy (Line 1) must = (Page 22, Line 1)	OK
Fund 20 General Levy (Line 1) must = (Page 22, Line 2)	OK
Fund 30 General Levy (Line 1) must = (Page 22, Line 3).	OK
Fund 40 General Levy (Line 1) must = (Page 22, Line 4)	OK
Fund 50 General Levy (Line 1) must = (Page 22, Line 5).	OK
Fund 70 General Levy (Line 1) must = (Page 22, Line 6).	OK
Fund 80 General Levy (Line 1) must = (Page 22, Line 7).	OK
Fund 60 General Levy (Line 1) must = (Page 22, Line 8).	OK
Funds 10, 20, 40 General Levy (Line 2) must = (Page 22, Line 9).	OK
Fund 90 General Levy (Line 1) must = (Page 22, Line 10).	OK
Funds 10, 20 Leasing Levy (Line 3) must = (Page 22, Line 11).	OK
Funds 10, 20, 40, 50 Special Education Levy (Line 4) must = (Page 22, Line 12).	OK
Fund 50 Social Security/Medicare Only Levy (Line 5) must = (Page 22, Line 14).	OK
Fund 20 Area Vocational Construction Levy (Line 6) must = (Page 22, Line 13).	OK
Fund 10 Summer School Levy (Line 7) must = (Page 22, Line 15).	OK
All Funds (excluding Fund 30) Other Tax Levies (Line 8) must = (Page 22, Line 16).	OK
<b>16. Page 24: Schedule of Bonds Payable must = the Basic Financial Statements (Pages 5-8 &amp; 18).</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Bonds Issued (Line 3 - Line 4) must = Principal on Bonds Sold (Page 8, All Funds Line 25).	OK
Total Bond Principal Retired (Line 5) must = Debt Service - Bond Principal Retired (Page 18, Line 103).	OK
Total Bonds Outstanding 06/30/06 (Line 8) must = Bonds Payable (Page 6, Line 39).	OK
Total Amount to be Provided to Retire Bonds (Line 9) must = Amount to be Provided for Payment of Bonds (Page 6, Line 22).	OK
<b>17. Page 27: Cost 06/30/07 or Balances Undepreciated 06/30/07 (Line 1-7) must = Capital Assets (Page 6, Line 14-20).</b>	
Land (Line 1, Column D or I) must = (Page 6, Line 14).	OK
Building (Line 2) Column D or I) must = (Page 6, Line 15).	OK
Improvements other than Buildings (Line 3 Column D or I) must = (Page 6, Line 16).	OK
Equipment other Than Transportation/Food Service (Line 4, Column D or I) must = (Page 6, Line 17).	OK
Construction in Progress (Line 5 Column D or I) must = (Page 6, Line 18).	OK
Transportation Equipment (Line 6, Column D or I) must = (Page 6, Line 19).	OK
Food Service Equipment (Line 7 Column D or I) must = (Page 6, Line 20).	OK
<b>18. Page 5: "Loan To" must = Page 5 "Loan From".</b>	
Loan to Fund 10 (Line 5) must = Total Loan from: Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan To Fund 20 (Line 6) must = Total Loan from: Fund 10 (Line 31), Fund 40 (Line 33) and/or Fund WC (Line 34).	OK
Loan To Fund 40 (Line 7) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32) and/or Fund 70 (Line 34).	OK
Loan to Fund 90 (Line 8) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan to: Other Funds (Line 9) must = Loan From: Fund 70 (Line 34).	OK
<b>19. Page 7: Transfers From Other Funds (Lines 18-24) must = Transfers To Other Funds (Page 8, Lines 33-39).</b>	
Permanent Transfer from WC Fund-Interest (All Funds excluding 70, Line 18) must = (Page 8, Fund 70, Line 33).	OK
Permanent Transfer (Funds 10, 20 & 40, Line 19) must = (Page 8, Funds 10, 20 & 40, Line 34).	OK
Permanent Transfer of Interest (All Funds, Line 20) must = (Page 8, All Funds, Line 35).	OK
<b>20. Page 25: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 &amp; 6, Line 42).</b>	
Tort Immunity (Line 15, Column A) must be = < the total of Reserved Fund Balance (Page 5, Funds 10-20-30-40, Line 42) .	OK
Special Education (Line 15, Column B) must be = < the total of Reserved Fund Balance (Page 5, Line 42, Funds 10-20-40-50).	OK
Area Vocational Construction (Line 15, Column C) must be = < the total of Reserved Fund Balance (Page 5, Line 42, Funds 20-60).	OK
If there are Tort Immunity Expenditures (line 11), then the Schedule of Tort Immunity Expenditure must be completed.	OK
<b>21. Page 26: For Indirect Cost Rate Purposes - Salaries (Object 1) cannot be &lt; the total of Employee Benefits (Object 2).</b>	
<b>Function 2510 - Salaries (Page 15, Line 30) must be &gt; the total of Employee Benefits (Line 30 + Page 19, Line 163).</b>	OK
<b>Function 2520 - Salaries (Page 15, Line 31) must be &gt; the total of Employee Benefits (Line 31 + Page 19, Line 164).</b>	OK
<b>Function 2540 - Salaries (Page 15, Line 32 + Page 17, Line 70) must be &gt; the total of Employee Benefits (Page 15, Line 32 + Page 17, Line 70 + Page 19, Line 166).</b>	OK

Description:	Error Message
<b>Function 2560</b> - Purchased Services + Supplies & Materials (Page 15, Line 34) must be = or > Food Service (Page 26 (A4)). Food Services (Page 26) should not be zero, when the Total of Purchased Services + Supplies & Materials (Page 17, Line 34) are > 0.	OK
<b>Function 2570</b> - Salaries (Page 15, Line 35) must be > the total of Employee Benefits (Line 35 + Page 19, Line 169).	OK
<b>Function 2640</b> - Salaries (Page 15, Line 40) must be > the total of Employee Benefits (Line 40 + Page 19, Line 174).	OK
<b>Function 2660</b> - Salaries (Page 15, Line 41) must be > the total of Employee Benefits (Line 41 + Page 19, Line 175).	OK
<b>22. Page 28: The 9 Month ADA must be entered on Line 52.</b>	OK
<b>23. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

**Joint Agreements Only: Checks for Invalid Entries**

The following references do not allow entries for Joint Agreements. Invalid Entries are followed by an error message in RED. To clear the error, the entry must be removed and

<b>1. PAGE 5</b>	
Contents in Line 13, Fund 70-Current Assets is not allowed for Joint Agreements.	OK
Contents in Line 13, Fund 80-Current Assets is not allowed for Joint Agreements.	OK
<b>2. Page 5</b>	
Account 406 - Values cannot be entered on Line 26, All Funds.	OK
Account 407 - Values cannot be entered on Line 27, All Funds.	OK
Account 408 - Values cannot be entered on Line 28, All funds.	OK
Account 409 - Values cannot be entered on Line 29, All funds.	OK
Account 410 - Values cannot be entered on Line 30, All funds.	OK
Account 434 - Values cannot be entered on Line 34, Fund 10.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 70.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 80.	OK
<b>3. PAGES 7 &amp; 8</b>	
Revenue Account 3000: Values cannot be entered on Line 3, State Sources, Fund 70.	OK
Other Sources Account 7110: Values cannot be entered on Line 17, Fund 10.	OK
Other Sources Account 7120: Values cannot be entered on Line 18, Fund 10 - 90.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 70.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 80.	OK
Other Uses Account 8180: Values cannot be entered on Line 39, Fund 70.	OK
<b>4. PAGES 9-14</b>	
Total Ad Valorem Taxes Levied by Local Education Agency - Values cannot be entered on Line 9, all Fund.	OK
Total Payments In Lieu of Taxes - Values cannot be entered on Line 14, all Funds.	OK
Account 1311 - Values cannot be entered on Line 15, Fund 10.	OK
Account 1312 - Values cannot be entered on Line 16, Fund 10.	OK
Account 1313 - Values cannot be entered on Line 17, Fund 10.	OK
Account 1321 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1331 - Values cannot be entered on Line 21, Fund 10.	OK
Account 1341 - Values cannot be entered on Line 24, fund 10.	OK
Account 1351 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1411 - Values cannot be entered on Line 31, Fund 40.	OK
Account 1412 - Values cannot be entered on Line 32, Fund 10.	OK
Account 1413 - Values cannot be entered on Line 33, Fund 40.	OK
Account 1415 - Values cannot be entered on , Line 34, fund 40.	OK
Account 1421 - Values cannot be entered on Line 35, Fund 40.	OK
Account 1431 - Values cannot be entered on Line 38, Fund 40.	OK
Account 1441 - Values cannot be entered on Line 41, Fund 40.	OK
Account 1451 - Values cannot be entered on Line 44, Fund 40.	OK
Total Earnings on Investments - Values cannot be entered on Line 50, Fund 70 & 80.	OK
Account 1811 - Values cannot be entered on Line 64, Fund 10.	OK
Account 1821 - Values cannot be entered on Line 68, Fund 10.	OK
Total Receipts/Revenue From Local Sources - Values cannot be entered on Line 83, Fund 70 & 80.	OK
Total Unrestricted Grants-In-Aid - Values cannot be entered on Line 92, All Funds.	OK
Account 3370 - Values cannot be entered on Line 116, Fund 20.	OK
Total Receipts/Revenue from State Sources - Values cannot be entered on Line 147, Fund 70 & 80.	OK
Total Unrestricted Grants-In-Aid Received Directly from Federal Govt. - Values cannot be entered on Line 150, all Funds.	OK
Total Direct Receipts/Revenue - Values cannot be entered on Line 225, Fund 70 & 80.	OK
<b>5. Page 17-25</b>	
<b>10 - Education Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 55 - 59, Object 10-80.	OK
<b>20 - Operations &amp; Maintenance Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 83 - 86, Object 6.	OK
<b>30 - Bond &amp; Interest Fund</b>	
Functions 5110 - 5120: Values cannot be entered on Line 96 - 97, Object 6.	OK
Functions 5150 - 5190: Values cannot be entered on Line 99 - 101, Object 6.	OK
<b>40 - Transportation Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 123 - 126, Object 6.	OK
<b>50 - Municipal Retirement/Social Security</b>	
Functions 5110 - 5160: Values cannot be entered on Line 1184 - 187, Object 6.	OK
<b>80 - Rent Fund</b>	
Function 5150 - 5160: Values cannot be entered on Line 205 - 206, All Objects.	OK
<b>6. The Following Schedules are NOT COMPLETED FOR JOINT AGREEMENTS</b>	
Page 3, Financial Profile Information	
Page 4, Estimated Financial Profile Summary	
Page 22, Schedule of Ad Valorem Tax Receipts	

Description:	Error Message
Page 23, Schedule of Anticipation Notes, Orders, Warrants and Certificates	
Page 25, Schedule of Restricted Local Tax Levies Analysis of Changes in Cash Basis Fund Balance	
Page 26, Financial Data To Assist Indirect Cost Rate Determination	
Page 28-29, Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	
Page 30, Estimated Indirect Cost Rate for Federal Programs	
Page 31, Admin Cost	
	<b>End of Balancing</b>

CHECK FOR REFERENCE ERRORS

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 function—e.g. alternate revenue bonds( Describe & Itemize).

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

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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2007**

DISTRICT/JOINT AGREEMENT NAME <b>Batavia Public Schools District No. 10</b>	RCDT NUMBER <b>31-045-1010-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-002735</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Virchow, Krause &amp; Co., LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook IL 60523</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>335 West Wilson Street</b> <b>Batavia 60510</b>		E-MAIL ADDRESS	
		NAME OF AUDIT SUPERVISOR <b>Jason Coyle</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

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

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

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

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

**A-133 Single Audit Information Checklist**  
**Batavia Public Schools District No. 101**  
**31-045-1010-22**

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

**GENERAL INFORMATION**

- 1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
  - For those forms that are not applicable, "N/A" or similar language has been indicated
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
  - Verify or reconcile on reconciliation worksheet.
- 6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 26) on Line 4a. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- 7. Complete audit package (Data Collection Form, audit reports, ietc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- 8. All prior year's projects are included and reconciled to final FRIS report amounts
  - Including revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
  - Including revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding with discrepancies reported as Questioned Costs.
- 11. Child Nutrition Programs (CNP) are included on the SEFA:
  - Project year runs from October 1 to September 30, so projects will cross fiscal year;
  - This means that audited year revenues will include funds from both the prior year and current year projects
- 12. Each CNP project should be reported on separate line (one line per project year per program)
- 13. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
- 14. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
- 15. Exceptions should result in a finding with Questioned Costs.
- 16. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).
  - The value is determined from the following:
    - \* Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
    - \* Department of Defense Fresh Fruits and Vegetables (District should track through year)
  - The two commodity programs should be reported on separate lines on the SEFA.
- 17. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
- 18. Obligations and Encumbrances are included where appropriate
- 19. **FINAL STATUS** amounts are calculated.
- 20. Medicaid Fee-for-Service funds have **not** been included on the SEFA.
- 21. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- 22. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
  - Including, but not limited to:
- 23. Basis of Accounting
- 24. Name of Entity
- 25. Type of Financial Statements
- 26. Subrecipient information (Mark "N/A" if not applicable)

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

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

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

- 31. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding
- 32. Separate finding for each Federal program.
- 33. Questioned Costs have been calculated where there are questioned costs.
- 34. Questioned Costs are separated by fiscal year **and** by project.
- 35. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
  - Should be based on actual amount of interest earned
- 36. **A CORRECTIVE ACTION PLAN** has been completed for each finding.
  - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Batavia Public Schools District No. 101**  
**31-045-1010-22**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 4	Account 4000	\$ 1,788,742
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 26, Line 4a		6,319
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,795,061</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Value of Commodities include in Account Summary	\$ (6,319)
---	------------

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 1,788,742</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,788,742

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 1,788,742</b>
---------------------------------------	---------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
--------------------	-------------

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**Year Ending June 30, 2007**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>c</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
U.S. Department of Education									
Pass through agency: Illinois State Board of Education									
Title V - Innovative Programs - Formula	84.298A	06-4100-00	17,343		18,154			35,497	18,154
Title V - Innovative Programs - Formula	84.298A	07-4100-00		9,816		8,753		18,569	9,816
Title I - Low Income	84.010A	06-4300-00	189,163		189,163			378,326	189,163
Title I - Low Income	84.010A	07-4300-00		195,548		195,548		391,096	195,548
Title IV - Safe & Drug Free School - Formula	84.186A	06-4400-00	19,110		19,110			38,220	19,180
Title IV - Safe & Drug Free School - Formula	84.186A	07-4400-00		15,300		14,690		29,990	15,300
IDEA - Room & Board	84.027A	05-4625-EC		13,979		13,979		27,958	N/A
IDEA - Room & Board	84.027A	07-4625-00		71,042		71,042		142,084	N/A
Title III - Immigrant Education Program (IEP)	84.365A	06-4905-00	19,678		15,902	10,248		45,828	26,150
Title III - Immigrant Education Program (IEP)	84.365A	07-4905-00		42,169		15,846		58,015	48,070
Title III - LIPLEP	84.365A	06-4909-00	18,739		17,503	1,236		37,478	21,462
Title III - LIPLEP	84.365A	07-4909-00	2,723	21,891		13,480		38,094	26,593

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

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

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

**Batavia Public Schools District No. 101**  
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**Year Ending June 30, 2007**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>c</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
Title II - Teacher Quality	84.367A	06-4932-00	109,933		109,933			109,933	109,933
Title II - Teacher Quality	84.367A	07-4932-00		110,413		110,413		110,413	110,413
Pass through agency: VALEES									
Title IIC Secondary	84.048	06-4745-00	28,577		28,577			28,577	N/A
Title IIC Secondary	84.048	07-4745-00		30,532		30,532		30,532	N/A
Pass through agency: Mid Valley Sp. Education Joint Agreement									
IDEA - Preschool	84.173	06-4600-00	27,384		27,384			27,384	N/A
IDEA - Preschool	84.173	07-4600-00		2,050		2,050		2,050	N/A
IDEA - Flowthrough (M)	84.027A	06-4620-00	864,567		864,567			864,567	N/A
IDEA - Flowthrough (M)	84.027A	07-4620-00		1,105,772		1,105,772		1,105,772	N/A
Total U.S. Department of Education			1,297,217	1,618,512	1,290,293	1,593,589		2,883,882	789,782

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

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

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

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

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

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

**Batavia Public Schools District No. 101**  
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**Year Ending June 30, 2007**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>c</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
U.S. Department of Agriculture									
Pass through agency: Illinois State Board of Education									
National School Lunch Program	10.555	06-4210-00	96,118	17,998	96,118	17,998		114,116	N/A
National School Lunch Program	10.555	07-4210-00		109,604		109,604		109,604	N/A
Child Nutrition Commodity/Salvage	10.550	07-4250-00		304		304		304	N/A
Value of Commodity Assistance	10.550	07-4299-00		6,319		6,319		6,319	N/A
Total U.S. Department of Agriculture			96,118	134,225	96,118	134,225		230,343	
U.S. Department of Health and Human Services									
Pass through agency: Northwestern Illinois Association									
Medicaid Matching Administrative Outreach	93.778	06-4991-00	56,335		56,335			56,335	N/A
Medicaid Matching Administrative Outreach	93.778	07-4991-00		36,005		36,005		36,005	N/A
Total U.S. Department of Health and Human Services			56,335	36,005	56,335	36,005		92,340	
Grand Total			1,449,670	1,788,742	1,442,746	1,763,819		3,206,565	789,782

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

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

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

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

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

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



**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Regulatory report - adverse for GAAP presentation, unqualified for regulatory presentation; unqualified separate GAAP report  
 (Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027A	IDEA - Flowthrough

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

Auditee qualified as low-risk auditee?  X  YES      NO

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

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

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

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-01      2. **THIS FINDING IS:**     New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

A properly functioning internal control system must include segregation of duties of incompatible functions.

**4. Condition**

The District did not have adequate segregation of duties of incompatible functions.

**5. Context**<sup>12</sup>

The individual who receives checks for the District is the same person who also performs the monthly bank reconciliation.

**6. Effect**

It is possible that a check for the District would not be deposited in the bank. This would go undetected as the individual receiving the check and making the deposit is the same individual who is reconciling the bank statement.

**7. Cause**

This finding was caused by lack of segregation of duties over the District's cash receipt process.

**8. Recommendation**

We recommend that other District personnel receive checks and make the deposit at the bank.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-01 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-02      2. **THIS FINDING IS:**     New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District must have written policies and procedures over internal controls.

**4. Condition**

The District did not have adequate documentation of internal control policies and procedures.

**5. Context**<sup>12</sup>

During the course of our audit, it was noted that there were no written policies and procedures over internal control for each major financial transaction areas of the District.

**6. Effect**

Lack of documentation of internal controls contributes to the risk that loss of key employees would lose key business processes. Without written policies and procedures, there is also a lack of continuity and effectiveness of operations. This could lead to possible misstatements of the financial records.

**7. Cause**

This was caused by incomplete documentation of internal controls over the major financial transaction areas.

**8. Recommendation**

We recommend that management document the internal control policies and procedures for the major financial transaction areas.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-02 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-03      2. **THIS FINDING IS:**     New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District must have functioning internal controls over external financial reporting.

**4. Condition**

The District does not have functioning internal controls over external financial reporting, but instead relies upon the auditor for this expertise.

**5. Context**<sup>12</sup>

It was determined that management did not have the expertise necessary to develop materially correct external financial statements.

**6. Effect**

Management may not be able to detect material errors and omissions to its financial statements.

**7. Cause**

This finding was caused by a lack of internal controls over the external financial reporting process.

**8. Recommendation**

We recommend that management receive training in financial reporting that would allow them to be able to correctly prepare their own financial statements.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-03 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-04      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District must have functioning internal controls over external financial reporting.

**4. Condition**

Material audit entries were required for the financial statements to be properly stated in accordance with GAAP as of June 30, 2007.

**5. Context**<sup>12</sup>

During the course of our audit, it was necessary to make material adjustments to the financial statements to convert the District's internal cash basis financial statements to external GAAP basis financial statements.

**6. Effect**

External financial statements would not have been presented in accordance with GAAP.

**7. Cause**

This finding was caused by a lack of internal controls over the external financial reporting process. The District relies upon the auditor for expertise in external financial reporting.

**8. Recommendation**

We recommend that management evaluate their internal controls over financial reporting and develop controls to develop and report GAAP basis financial statements.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-04 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-05      2. **THIS FINDING IS:**     New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District must have proper internal controls over external financial reporting.

**4. Condition**

The District does not have adequate procedures in place to compile a materially correct and current list of its capital assets, including depreciation.

**5. Context**<sup>12</sup>

During our audit, we noted material items missing from the detailed listing of capital assets for the District.

**6. Effect**

Capital assets that met the criteria for capitalization were not capitalized by management.

**7. Cause**

The District does not have adequate procedures in place to maintain a current list of capital assets.

**8. Recommendation**

We recommend that management develop policies and procedures for maintaining a current capital asset listings. This includes implementing procedures which identify fixed asset additions and deletions and calculation of depreciation.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-05 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 07-06      2. **THIS FINDING IS:**     New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District must have functioning internal controls over external financial reporting

**4. Condition**

The District does not currently prepare or have the knowledge to prepare its Schedule of Expenditures of Federal Awards.

**5. Context**<sup>12</sup>

During our audit, we prepared the Schedule of Expenditures of Federal Awards, as the District was unable to do so.

**6. Effect**

The District would not be able to identify material misstatements of the Schedule of Expenditures of Federal Awards.

**7. Cause**

The District is unable to prepare the Schedule of Expenditures of Federal Awards

**8. Recommendation**

We recommend that management seek training to enable them to prepare the Schedule of Expenditures of Federal Awards.

**9. Management's response**<sup>13</sup>

See Corrective Action Plan 07-06 for response.

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
 Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2007**

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

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

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2007**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
None.		

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

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

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

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-01

Condition:

The District did not have adequate segregation of duties of incompatible functions.

Plan:

The bookkeeper position has been filled. The District has identified two positions - bookkeeper and administrative assistant that can receive checks and make the deposits while the Financial Coordinator reconciles the bank statements.

Anticipated Date of Completion:

Already implemented.

Name of Contact Person: Kimberly Anderson

Management Response:

The Bookkeeper position in the District was unfilled or filled by temporary workers for six months of the year. As a result, some of the duties could not be segregated because of a lack of personnel and the Financial Coordinator performed incompatible functions.

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-02

Condition:

The District did not have adequate documentation of internal control policies and procedures.

Plan:

The District will conduct a complete review of policies and procedures and expand those procedures as needed.

Anticipated Date of Completion:

6/30/2008

Name of Contact Person: Kimberly Anderson

Management Response:

The District does have documentation of internal control policies and procedures which can be found in the Treasurer's Manual and the Board Policy Manuals, Section 4 - Operating Services.

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-03

Condition:

The District does not have functioning internal controls over external financial reporting, but instead relies upon the auditor for this expertise.

Plan:

The District has relied upon the expertise of the auditors to prepare the financial statements. The District's Board Finance Committee will evaluate the cost of hiring additional, experienced staff with respect to the benefits of preparing the financial statements internally. This situation is prevalent among Illinois school districts.

Anticipated Date of Completion:

6/30/2008

Name of Contact Person: Kimberly Anderson

Management Response:

The District does review, revise, and amend the financial report at multiple levels throughout the organization, footing and cross referencing all information in the report. Corrections are communicated to and discussed with the audit staff.

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-04

Condition:

Material audit entries were required for the financial statements to be properly stated in accordance with GAAP as of June 30, 2007.

Plan:

The District's Board Finance Committee will evaluate the cost of hiring additional experienced staff with respect to the benefits of preparing GAAP basis financial statements. This situation is prevalent among Illinois school districts.

Anticipated Date of Completion:

6/30/2008

Name of Contact Person: Kimberly Anderson

Management Response:

The District has relied upon the expertise of the auditors to convert the cash basis reporting to GAAP when the auditors prepare the District's financial statements.

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-05

Condition:

The District does not have adequate procedures in place to compile a materially correct and current list of its capital assets, including depreciation.

Plan:

The District will provide staff training and prepare written guidelines for capital asset reporting. The District will also monitor all items coded to capital accounts on a monthly basis to ensure appropriate inclusion on the capital asset report. The monthly monitoring process has commenced.

Anticipated Date of Completion:

6/30/2008

Name of Contact Person: Kimberly Anderson

Management Response:

In the past, the District had hired an appraisal company to compile the capital assets report and calculate depreciation. The District purchased software to perform this function in-house. The District discovered that personnel responsible for compiling the capital asset report did not have enough training to recognize all items that should be capitalized.

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

**Batavia Public Schools District No. 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2007**

**Corrective Action Plan**

Finding No.: 07-06

Condition:

The District does not currently prepare or have the knowledge to prepare its Schedule of Expenditures of Federal Awards.

Plan:

The District's Board Finance Committee will evaluate the cost of hiring additional experienced staff with respect to the benefits of preparing GAAP basis financial statements. This situation is prevalent among Illinois school districts that are required to complete the Schedule of Expenditures of Federal Awards.

Anticipated Date of Completion:

6/30/2008

Name of Contact Person: Kimberly Anderson

Management Response:

The District has employed its independent auditors to prepare the Schedule of Expenditures of Federal Awards.

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