

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA08

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2008**

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>Miller Cooper &amp; Co., Ltd.</b>
County Name: <b>Kane</b>	<b>Filing Status:</b>	Name of Audit Supervisor: <b>Andrew L. Mace</b>
Name of School District/Joint Agreement: <b>Batavia Public Schools District 101</b>	<input checked="" type="checkbox"/> <b>Submit electronic AFR directly to ISBE</b>	Signature of Audit Supervisor :
Address: <b>335 W. Wilson Street</b>	<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>	Address: <b>1751 Lake Cook Road</b>
City: <b>Batavia</b>	<b>A-133 Single Audit Status:</b>	City: <b>Deerfield</b> State: <b>IL</b> Zip Code: <b>60015</b>
Email Address: <b>k.anderson@bps101.net</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?	Phone Number: <b>847 205-5000</b> Fax Number: <b>847 205-1400</b>
Zip Code: <b>60510</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?	IL Registration Number: <b>060-001571</b>
	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?	Email Address: <a href="mailto:amace@millercooper.com">amace@millercooper.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 (4/21/08)

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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**

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

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

Tax Year <b>2007</b>		Equalized Assessed Valuation (EAV):		1,188,195,233	
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.03222	0.00468	0.00135	0.038250	0.00025

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
58,885,957	55,638,218	3,247,739	20,316,731

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

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

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

\*\* 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, 163,970,942
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal: .....	501	113,455,000
d. TO/Employee Orders: .....	409	0
e. Other Long-Term Debt: .....	599	960,368
f. Total Long-Term Debt Outstanding: .....		114,415,368

**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:  
0

ID: 31-045-1010-22  
Name: Batavia Public Schools District 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 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)	20,316,731.00	0.345	<b>Weight</b>	0.35
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	58,885,957.00		<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	55,638,218.00	0.945	<b>Adjustment</b>	0
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	58,885,957.00		<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	23,290,295.00	150.69	<b>Weight</b>	0.10
Page 7, Line 13	Funds 10, 20, 40 divided by 360	154,550.61		<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)	38,631,197.51		<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>2</b>
Page 3, Section D	Total Outstanding Long-Term Debt	114,415,368.00	30.22	<b>Weight</b>	0.10
Page 3, Section D	Total Long-Term Debt Allowed	163,970,942.15		<b>Value</b>	0.20

**Total Profile Score = 3.70 \***

**2008 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, 2008**

ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
1. Cash (Accounts 101 through 105) <sup>1</sup>		18,037,685	1,948,776	6,830,603	918,179	345,013	74,926,382	2,385,655	0	568
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2		122,151	13,197	46,257	6,218	3,924	505,586	16,156	0	4
3. Taxes Receivable (Accrual only)	110	19,947,364	2,811,834	3,911,671	808,434	581,053	0	150,090	0	0
4. Accounts Receivable (Accrual only)	120	637,819	0		313,933	6,110	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	0	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>38,745,019</b>	<b>4,773,807</b>	<b>10,788,531</b>	<b>2,046,764</b>	<b>936,100</b>	<b>75,431,968</b>	<b>2,551,901</b>	<b>0</b>	<b>572</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		4,502,007	0	0	0	0	0		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
28. Tax Anticipation Notes Payable	408	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		
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
35. Payroll Deductions Payable	450	55,778	0		0	0	0			0
36. Deferred Revenue ( Accrual Only)	474	19,344,471	2,726,849	3,839,701	785,793	563,491	505,586	145,555	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	240,307	0	0	0	0	0		0	0
<b>41. TOTAL LIABILITIES</b>		<b>24,142,563</b>	<b>2,726,849</b>	<b>3,839,701</b>	<b>785,793</b>	<b>563,491</b>	<b>505,586</b>	<b>145,555</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	14,602,456	2,046,958	6,948,830	1,260,971	372,609	74,926,382	2,406,346	0	572
44. Investments in General Fixed Assets	705									
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>38,745,019</b>	<b>4,773,807</b>	<b>10,788,531</b>	<b>2,046,764</b>	<b>936,100</b>	<b>75,431,968</b>	<b>2,551,901</b>	<b>0</b>	<b>572</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2008**

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>		335,376		
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>335,376</b>		
<b>CAPITAL ASSETS (200)</b>				
14. Land	201		1,108,143	
15. Buildings	202		76,006,228	
16. Improvements Other than Buildings	203		3,849,157	
17. Equipment Other than Transportation/Food Service	204		5,316,370	
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			6,948,830
22. Amount to be Provided for Payment of Bonds	305			106,506,170
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			960,368
<b>24. TOTAL CAPITAL ASSETS</b>			<b>86,279,898</b>	<b>114,415,368</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	335,376		
38. Other Current Liabilities (Describe & Itemize)	499	0		
<b>LONG-TERM LIABILITIES (500)</b>				
39. Bonds Payable	501			113,455,000
40. Other Long-Term Liabilities	599			960,368
<b>41. TOTAL LIABILITIES</b>		<b>335,376</b>		<b>114,415,368</b>
42. Reserved Fund Balance	703			
43. Unreserved Fund Balance	704			
44. Investments in General Fixed Assets	705		86,279,898	
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>335,376</b>	<b>86,279,898</b>	<b>114,415,368</b>

**BASIC FINANCIAL STATEMENT**  
**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, 2008**

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	42,321,754	5,551,802	7,032,509	1,664,525	1,169,431	1,200,001	491,450	0	34
2. Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	0	0		0	0				
3. State Sources	3000	5,609,006	0	0	1,306,150	0	0	0	0	0
4. Federal Sources	4000	1,941,270	0	0	0	0	0	0	0	0
5. Total Direct Receipts/Revenues		49,872,030	5,551,802	7,032,509	2,970,675	1,169,431	1,200,001	491,450	0	34
6. Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	4,271,317	0	0	0	0	0		0	0
7. Total Receipts/Revenues		54,143,347	5,551,802	7,032,509	2,970,675	1,169,431	1,200,001	491,450	0	34
<b>DISBURSEMENTS/EXPENDITURES</b>										
8. Instruction	1000	34,991,494				593,228				
9. Support Services	2000	9,868,756	5,169,846		2,654,364	558,416	7,078,240			0
10. Community Services	3000	116,932	0		0	0				
11. Nonprogrammed Charges	4000	2,241,249	0	0	0	0	0			0
12. Debt Service	5000	536,589	58,988	6,341,827	0	0			0	0
13. Total Direct Disbursements/Expenditures		47,755,020	5,228,834	6,341,827	2,654,364	1,151,644	7,078,240		0	0
14. Disbursements/Expenditures for "On Behalf" Payments <sup>4</sup>	4180	4,271,317	0	0	0	0	0		0	0
15. Total Disbursements/Expenditures		52,026,337	5,228,834	6,341,827	2,654,364	1,151,644	7,078,240		0	0
16. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>5</sup>		2,117,010	322,968	690,682	316,311	17,787	(5,878,239)	491,450	0	34
<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	55,000	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		80,685,000	0		0
26. Premium on Bonds Sold	7220	0	0	0	0		1,250,102	0		0
27. Accrued Interest on Bonds Sold	7230	0	0	3,077,334	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	0	0	0	0	0	0	0	0	0
31. Total Other Financing Sources		55,000	0	3,420,210	0	0	81,935,102	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		

**BASIC FINANCIAL STATEMENT**  
**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, 2008**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120							0		
34. Permanent Transfer (Sec. 17-2A)	8130	0	0		0					
35. Permanent Transfer of Interest (Sec. 10-22.44)	8140	0	0	55,000	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		5,684,922		0	
<b>41. Total Other Financing Uses</b>		0	0	55,000	0	0	6,027,798	0	0	0
<b>42. Total Other Financing Sources and (Uses) <sup>8</sup></b>		55,000	0	3,365,210	0	0	75,907,304	0	0	0
43. Excess of Receipts/Revenues and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		2,172,010	322,968	4,055,892	316,311	17,787	70,029,065	491,450	0	34
<b>44. Fund Balances - July 1, 2007</b>		12,430,446	1,723,990	2,892,938	944,660	354,822	4,897,317	1,914,896	0	538
45. Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>46. Fund Balances - June 30, 2008</b>		14,602,456	2,046,958	6,948,830	1,260,971	372,609	74,926,382	2,406,346	0	572

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008

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 Lev <sup>9</sup>	1110	37,522,386	5,444,143	6,942,073	1,588,664	398,795	0	419,780	0	0
2. Tort Immunity Levy	1120	448,982	0	0	0					
3. Leasing Lev <sup>10</sup>	1130	363,870	0							
4. Special Education Levy	1140	434,820	0		0	0				
5. Social Security/Medicare Only Levy	1150					712,456				
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>38,770,058</b>	<b>5,444,143</b>	<b>6,942,073</b>	<b>1,588,664</b>	<b>1,111,251</b>	<b>0</b>	<b>419,780</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	607,610	0	0	0	44,674	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>607,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,674</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	42,539								
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>42,539</b>								
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411				40,105					
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>40,105</b>					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

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	563,905	60,114	90,436	35,756	13,506	1,186,761	71,670	0	34
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>563,905</b>	<b>60,114</b>	<b>90,436</b>	<b>35,756</b>	<b>13,506</b>	<b>1,186,761</b>	<b>71,670</b>	<b>0</b>	<b>34</b>
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	364,101								
52. Sales to Pupils - Breakfast	1612	0								
53. Sales to Pupils - A la Carte	1613	347,267								
54. Sales to Pupils - Other	1614	0								
55. Sales to Adults	1620	30,831								
56. Other Food Service	1690	0								
<b>57. Total Food Service</b>		<b>742,199</b>								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711	55,218	0							
59. Admissions - Other (Describe & Itemize)	1719	13,070	0							
60. Fees	1720	404,195	0							
61. Book Store Sales	1730	280,653	0							
62. Other Pupil Activity Revenue (Describe & Itemize)	1790	142,945	0							
<b>63. Total Pupil Activities</b>		<b>896,081</b>	<b>0</b>							
<b>TEXTBOOKS</b>										
64. Rentals - Regular Textbooks	1811	309,361								
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>309,361</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74. Rentals	1910	0	35,444							
75. Contributions and Donations from Private Sources	1920	9,858	0	0	0	0	7,740	0	0	0
76. Services Provided Other LEAs	1940	0	0							
77. Refund of Prior Years' Expenditures	1950	122,262	0	0	0	0	0		0	0
78. Payment from Other LEAs	1991	0	0	0	0		0			
79. Sale of Vocational Projects	1992	0								
80. Local Fees	1993	0								
81. Other (Describe & Itemize)	1999	257,881	12,101	0	0	0	5,500	0	0	0
<b>82. Total Other Revenue from Local Sources</b>		<b>390,001</b>	<b>47,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,240</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>42,321,754</b>	<b>5,551,802</b>	<b>7,032,509</b>	<b>1,664,525</b>	<b>1,169,431</b>	<b>1,200,001</b>	<b>491,450</b>	<b>0</b>	<b>34</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, 2008**

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	2,957,799	0	0	0	0	0		0	0
89. General State Aid Hold Harmless/Supplemental	3002	157,031	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	0	0	0	0	0	0		0	0
<b>92. Total Unrestricted Grants-In-Aid</b>		<b>3,114,830</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	243,955			0					
94. Special Education - Extraordinary	3105	773,527			0					
95. Special Education - Personnel	3110	870,413	0		0					
96. Special Education - Orphanage - Individual	3120	52,565			0					
97. Special Education - Orphanage - Summer	3130	0			0					
98. Special Education - Summer School	3145	4,745			0					
99. Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>100. Total Special Education</b>		<b>1,945,205</b>	<b>0</b>		<b>0</b>					
<b>VOCATIONAL EDUCATION</b>										
101. Vocational Education - Tech. Prep.	3200	0	0			0				
102. Vocational Education - Coordination Grants	3210	0	0			0				
103. Vocational Education - Formula	3215	0	0							
104. Vocational Education - Jobs for Illinois Graduates	3217	0	0			0				
105. Vocational Education - Secondary Program Improvement	3220	70,481	0							
106. Vocational Education - WECEP	3225	233	0			0				
107. Vocational Education - Elem. Career Development Program	3275	0	0							
108. Vocational Education - Other (Describe & Itemize)	3299	0	0		0	0				
<b>109. Total Vocational Education</b>		<b>70,714</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	41,588				0				
<b>112. Total Bilingual Education</b>		<b>41,588</b>				<b>0</b>				
113. Gifted Education	3350	0			0					
114. State Free Lunch & Breakfast	3360	4,036								
115. School Breakfast Initiative	3365	0	0			0				
116. Driver Education	3370	28,417	0							
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		314,364					
120. Transportation - Special Education	3510	0	0		991,786					
121. Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>122. Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,306,150</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	0			0	0				
128. Reading Improvement Block Grant - Reading Recovery	3720	167,281			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, 2008

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	214,941	0	0	0	0	0			0
132. Technology - Closing the Gaps	3792	0	0		0					
133. State Library Grant	3800	4,584								
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	17,410	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)		2,494,176	0	0	1,306,150	0	0	0	0	0
<b>147. Total Receipts from State Sources</b> (Total of lines 92 & 146)		5,609,006	0	0	1,306,150	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>									
<b>UNRESTRICTED GRANTS IN AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
148. Federal Impact Aid	4001	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>		0	0	0	0	0	0	0	0	0
<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>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
<b>TITLE V</b>										
161. Title V - Innovation and Flexibility Formula	4100	7,250	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>		7,250	0		0	0				
<b>FOOD SERVICE</b>										
168. National School Lunch Program	4210	136,006								
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								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

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
173. Food Service - Other (Describe & Itemize)	4299	28,749								
<b>174. Total Food Service</b>		<b>164,755</b>								
<b>TITLE I</b>										
175. Title I - Low Income	4300	231,615	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>231,615</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
185. Title IV - Safe & Drug Free Schools - Formula	4400	13,919	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>13,919</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL SPECIAL EDUCATION</b>										
191. Fed - Spec Education - Preschool Flow-Through	4600	54,369	0		0	0				
192. Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,056,017	0		0	0				
194. Fed - Spec Education - IDEA - Room & Board	4625	98,753	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>1,209,139</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							
199. VE - Perkins - Title IIC Secondary	4745	23,360	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>23,360</b>	<b>0</b>			<b>0</b>				
205. Federal - Adult Education	4810	0	0							
206. Emergency Immigrant Assistance	4905	40,430			0	0				
207. Title III - English Language Acquisition	4909	25,193			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	114,834	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	53,673	0		0	0				
221. Medicaid Matching Funds - Fee-for-Service Program	4992	57,102	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

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
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</b> (Total of Lines 167, 174, 184, 190, 197, 204-222)		1,941,270	0		0	0	0			0
<b>224. Total Receipts/Revenues from Federal Sources</b> (Total of Lines 150, 160, 223)		1,941,270	0	0	0	0	0	0	0	0
<b>225. Total Direct Receipts/Revenues</b> (Total of Lines 83, 87, 147 & 224)		49,872,030	5,551,802	7,032,509	2,970,675	1,169,431	1,200,001	491,450	0	34

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>											
	<b>1000</b>										
1. Regular Programs	1100	23,228,284	3,122,686	191,485	1,142,220	28,045	46,949		2,250	27,761,919	28,586,081
2. Special Education Programs (Functions 1200-1220)	1200	3,710,698	462,580	38,067	25,280	0	1,929		718,425	4,956,979	4,873,830
3. Educationally Deprived/Remedial Programs	1250	173,455	29,714	74,284	133,299	0	0		0	410,752	306,521
4. Adult/Continuing Education Programs	1300	0	0	0	0	0	0		0	0	0
5. Vocational Programs	1400	3,741	0	249,958	84,031	46,184	3,363		0	387,277	566,222
6. Interscholastic Programs	1500	338,873	0	132,855	33,464	4,982	18,624		0	528,798	655,336
7. Summer School Programs	1600	87,088	0	0	14,029	0	780		0	101,897	89,060
8. Gifted Programs	1650	277,070	32,944	0	0	0	0		0	310,014	290,495
9. Bilingual Programs	1800	403,026	58,898	31,397	40,537	0	0		0	533,858	463,725
10. Truant Alternative & Optional Programs	1900	0	0	0	0	0	0		0	0	0
<b>11. Total Instruction <sup>12</sup></b>		<b>28,222,235</b>	<b>3,706,822</b>	<b>718,046</b>	<b>1,472,860</b>	<b>79,211</b>	<b>71,645</b>		<b>720,675</b>	<b>34,991,494</b>	<b>35,831,270</b>
<b>SUPPORT SERVICES (ED)</b>											
	<b>2000</b>										
<b>Support Services - Pupils</b>											
	<b>2100</b>										
12. Attendance & Social Work Services	2110	383,120	41,989	12,133	3,140	0	0			440,382	404,795
13. Guidance Services	2120	0	0	0	0	0	0			0	4,525
14. Health Services	2130	273,344	25,595	582	4,782	940	0			305,243	286,597
15. Psychological Services	2140	382,725	58,160	0	274	0	0			441,159	445,050
16. Speech Pathology & Audiology Services	2150	699,813	82,780	0	1,518	0	0			784,111	702,540
17. Other Support Services - Pupils (Describe & Itemize)	2190	114,295	13,389	0	0	0	20,631			148,315	140,580
<b>18. Total Support Services - Pupils</b>		<b>1,853,297</b>	<b>221,913</b>	<b>12,715</b>	<b>9,714</b>	<b>940</b>	<b>20,631</b>			<b>2,119,210</b>	<b>1,984,087</b>
<b>Support Services - Instructional Staff</b>											
	<b>2200</b>										
19. Improvement of Instruction Services	2210	736,777	61,449	56,852	30,852	0	0			885,930	851,762
20. Educational Media Services	2220	6,641	871	200	7,476	0	0			15,188	8,643
21. Assessment & Testing	2230	0	0	66,441	0	0	0			66,441	72,500
<b>22. Total Support Services - Instructional Staff</b>		<b>743,418</b>	<b>62,320</b>	<b>123,493</b>	<b>38,328</b>	<b>0</b>	<b>0</b>			<b>967,559</b>	<b>932,905</b>
<b>Support Services - General Administration</b>											
	<b>2300</b>										
23. Board of Education Services	2310	22,880	0	483,218	9,118	0	11,782			526,998	513,190
24. Executive Administration Services	2320	353,926	44,265	69,613	23,732	36,143	0			527,679	517,020
25. Service Area Administrative Services	2330	0	0	0	0	0	0			0	0
<b>26. Total Support Services - General Administration</b>		<b>376,806</b>	<b>44,265</b>	<b>552,831</b>	<b>32,850</b>	<b>36,143</b>	<b>11,782</b>			<b>1,054,677</b>	<b>1,030,210</b>
<b>Support Services - School Administration</b>											
	<b>2400</b>										
27. Office of the Principal Services	2410	2,105,054	326,215	76,806	34,089	0	0			2,542,164	2,553,387
28. Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0			0	0
<b>29. Total Support Services - School Administration</b>		<b>2,105,054</b>	<b>326,215</b>	<b>76,806</b>	<b>34,089</b>	<b>0</b>	<b>0</b>			<b>2,542,164</b>	<b>2,553,387</b>
<b>Support Services - Business</b>											
	<b>2500</b>										
30. Direction of Business Support Services	2510	218,332	39,063	1,734	0	0	0			259,129	261,588
31. Fiscal Services	2520	147,702	26,535	51,508	0	0	0			225,745	271,075
32. Operation & Maintenance of Plant Services	2540	0	0	14,208	0	0	0			14,208	45,000
33. Pupil Transportation Services	2550	0	0	0	0	0	0			0	0
34. Food Services	2560	117,152	0	800,726	31,722	42,584	1,722			993,906	996,809
35. Internal Services	2570	80	0	4,028	0	0	0			4,108	3,200
<b>36. Total Support Services - Business</b>		<b>483,266</b>	<b>65,598</b>	<b>872,204</b>	<b>31,722</b>	<b>42,584</b>	<b>1,722</b>			<b>1,497,096</b>	<b>1,577,672</b>
<b>Support Services - Central</b>											
	<b>2600</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	37,015	0	0	0			37,015	34,650
40. Staff Services	2640	215,127	33,540	12,411	0	0	16,336			277,414	279,435
41. Data Processing Services	2660	76,000	13,132	373	0	0	0			89,505	91,175
<b>42. Total Support Services - Central</b>		<b>291,127</b>	<b>46,672</b>	<b>49,799</b>	<b>0</b>	<b>0</b>	<b>16,336</b>			<b>403,934</b>	<b>405,260</b>
43. Other Support Services (Describe & Itemize)	2900	340,758	94,596	207,488	91,830	469,234	80,210			1,284,116	1,569,718
<b>44. Total Support Services (Total Lines 18, 22, 26, 29, 36, 42 &amp; 43)</b>		<b>6,193,726</b>	<b>861,579</b>	<b>1,895,336</b>	<b>238,533</b>	<b>548,901</b>	<b>130,681</b>			<b>9,868,756</b>	<b>10,053,239</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

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	116,932	0	0	0		0	116,932	119,000
<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	0	0	4,500
47. Payments for Special Education Programs	4120			0			0	0	1,883,652	1,883,652	1,805,000
48. Payments for Adult/Continuing Education Programs	4130			0			0	0	0	0	0
49. Payments for Vocational Education Programs	4140			0			0	0	357,597	357,597	405,000
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>				<b>0</b>			<b>0</b>	<b>0</b>	<b>2,241,249</b>	<b>2,241,249</b>	<b>2,226,500</b>
<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>				<b>0</b>			<b>0</b>	<b>0</b>	<b>2,241,249</b>	<b>2,241,249</b>	<b>2,226,500</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
55. Tax Anticipation Warrants	5110						0			0	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						34,412			34,412	0
<b>61. Total Debt Service - Interest</b>							<b>34,412</b>			<b>34,412</b>	<b>75,000</b>
<b>62. Debt Service - Lease/Purchase Principal Retired <sup>13</sup></b>	<b>5300</b>						502,177			502,177	0
<b>63. Total Debt Services (Total Lines 61 &amp; 62)</b>							<b>536,589</b>			<b>536,589</b>	<b>75,000</b>
<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>		<b>34,415,961</b>	<b>4,568,401</b>	<b>2,730,314</b>	<b>1,711,393</b>	<b>628,112</b>	<b>738,915</b>	<b>0</b>	<b>2,961,924</b>	<b>47,755,020</b>	<b>48,305,009</b>
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>2,117,010</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>											
<b>2000</b>											
<b>Support Services - Pupils</b>											
<b>2100</b>											
67. Other Support Services - Pupils (Describe & Itemize)	2190	0	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	1,255,648	80,404	1,524,013	1,431,288	839,079	5,964			5,136,396	5,378,500
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>1,289,098</b>	<b>80,404</b>	<b>1,524,013</b>	<b>1,431,288</b>	<b>839,079</b>	<b>5,964</b>			<b>5,169,846</b>	<b>5,411,950</b>
74. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
<b>75. Total Support Services (Total Lines 67, 73 &amp; 74)</b>		<b>1,289,098</b>	<b>80,404</b>	<b>1,524,013</b>	<b>1,431,288</b>	<b>839,079</b>	<b>5,964</b>			<b>5,169,846</b>	<b>5,411,950</b>
<b>76. COMMUNITY SERVICES (O&amp;M)</b>											
<b>3000</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>
81. Payments to Other Govt. Units (Out of State)	4200						0	0		0	0
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>DEBT SERVICES (O&amp;M)</b>											
<b>5000</b>											
<b>Debt Services - Interest</b>											
<b>5100</b>											
83. Tax Anticipation Warrants	5110						0			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						5,675			5,675	0
<b>88. Total Debt Services - Interest</b>							<b>5,675</b>			<b>5,675</b>	<b>13,800</b>
89. Debt Service - Lease/Purchase Principal Retired <sup>16</sup>	5300						53,313			53,313	0
<b>90. Total Debt Services</b>							<b>58,988</b>			<b>58,988</b>	<b>13,800</b>
<b>91. PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>											
<b>6000</b>											
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>1,289,098</b>	<b>80,404</b>	<b>1,524,013</b>	<b>1,431,288</b>	<b>839,079</b>	<b>64,952</b>	<b>0</b>		<b>5,228,834</b>	<b>5,425,750</b>
<b>93. Excess (Deficiency) of Receipts/Revenues\Over Disbursements/Expenditures</b>										<b>322,968</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Func#	(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
<b>95. Total Nonprogrammed Charges</b>								<b>0</b>		<b>0</b>	<b>0</b>
<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						2,115,427			2,115,427	2,246,314
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
<b>102. Total Debt Services - Interest</b>							<b>2,115,427</b>			<b>2,115,427</b>	<b>2,246,314</b>
<b>103. Debt Service - Bond Principal Retired 5200</b>							<b>4,225,000</b>			<b>4,225,000</b>	<b>4,225,000</b>
<b>104. Debt Service - Other (Describe &amp; Itemize) 5900</b>				1,400			0	0		1,400	20,000
<b>105. Total Debt Services (Total of Lines 102, 103 &amp; 104)</b>				<b>1,400</b>			<b>6,340,427</b>	<b>0</b>		<b>6,341,827</b>	<b>6,491,314</b>
<b>106. PROVISION FOR CONTINGENCIES (B&amp;I) 6000</b>											
<b>107. Total Disbursements/ Expenditures (Total of Lines 95, 105 &amp; 106)</b>				<b>1,400</b>			<b>6,340,427</b>	<b>0</b>		<b>6,341,827</b>	<b>6,491,314</b>
<b>108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>690,682</b>	
<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	3,794	2,625,468	89	0	1,313			2,654,364	2,714,750
111. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
<b>112. Total Support Services</b>		<b>23,700</b>	<b>3,794</b>	<b>2,625,468</b>	<b>89</b>	<b>0</b>	<b>1,313</b>			<b>2,654,364</b>	<b>2,714,750</b>
<b>113. COMMUNITY SERVICES (TR) 3000</b>											
<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
<b>120. Total Payments to Other Govt. Units (In-State)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>121. Other Payments to Govt Units (Out-of-State) (Describe &amp; Itemize) 4200</b>				0			0	0		0	0
<b>122. Total Nonprogrammed Charges</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TR) 5000</b>											
<b>Debt Service - Interest 5100</b>											
123. Tax Anticipation Warrants	5110						0			0	0
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
<b>128. Total Debt Services - Interest</b>							<b>0</b>			<b>0</b>	<b>0</b>
<b>129. Debt Services Lease/Purchase Principal Retired <sup>13</sup> 5300</b>										0	0
<b>130. Total Debt Services</b>							<b>0</b>			<b>0</b>	<b>0</b>
<b>131. PROVISION FOR CONTINGENCIES (TR) 6000</b>											
<b>132. Total Disbursements/ Expenditures (Total Lines 112, 113, 122, 130 &amp; 131)</b>		<b>23,700</b>	<b>3,794</b>	<b>2,625,468</b>	<b>89</b>	<b>0</b>	<b>1,313</b>	<b>0</b>		<b>2,654,364</b>	<b>2,714,750</b>
<b>133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>316,311</b>	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

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		386,253							386,253	395,500
135. Special Education Programs (Functions 1200-1220)	1200		206,417							206,417	180,300
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		558							558	2,000
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>593,228</b>							<b>593,228</b>	<b>577,800</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		63,835							63,835	62,200
148. Psychological Services	2140		0							0	0
149. Speech Pathology & Audiology Services	2150		0							0	0
150. Other Support Services - Pupils (Describe & Itemize)	2190		30,714							30,714	27,945
<b>151. Total Support Services - Pupils</b>			<b>94,549</b>							<b>94,549</b>	<b>90,145</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210		0							0	0
153. Educational Media Services	2220		68,334							68,334	64,600
154. Assessment & Testing	2230		0							0	0
<b>155. Total Support Services - Instructional Staff</b>			<b>68,334</b>							<b>68,334</b>	<b>64,600</b>
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310		0							0	0
157. Executive Administration Services	2320		55,833							55,833	52,700
158. Service Area Administrative Services	2330		0							0	0
<b>159. Total Support Services - General Administration</b>			<b>55,833</b>							<b>55,833</b>	<b>52,700</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410		106,506							106,506	108,100
161. Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
<b>162. Total Support Services - School Administration</b>			<b>106,506</b>							<b>106,506</b>	<b>108,100</b>
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510		0							0	0
164. Fiscal Services	2520		23,606							23,606	25,400
165. Facilities Acquisition & Construction Services	2530		0							0	0
166. Operation & Maintenance of Plant Services	2540		197,660							197,660	193,850
167. Pupil Transportation Services	2550		0							0	0
168. Food Services	2560		11,928							11,928	11,100
169. Internal Services	2570		0							0	0
<b>170. Total Support Services - Business</b>			<b>233,194</b>							<b>233,194</b>	<b>230,350</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>558,416</b>							<b>558,416</b>	<b>545,895</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, 2008**

Description	Func #	(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>			0							0	0
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
183. Tax Anticipation Warrants	5110						0			0	0
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>							0			0	0
<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)			1,151,644				0			1,151,644	1,123,695
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										17,787	
<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	4,052,742	0	2,989,890	21,908			7,078,240	57,261,982
193. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
<b>194. Total Support Services</b>		13,700	0	4,052,742	0	2,989,890	21,908			7,078,240	57,261,982
<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>								0		0	0
<b>199. Payments to Other Govt. Units (Out-of-State)</b>	<b>4200</b>							0		0	0
<b>200. Total Nonprogrammed Charges</b> (Total Lines 198 & 199)								0		0	0
<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)		13,700	0	4,052,742	0	2,989,890	21,908	0		7,078,240	57,261,982
<b>203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(5,878,239)	
<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>				0			0	0		0	0
<b>208. Total Disbursements/Expenditures</b>				0			0	0		0	0
<b>209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

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>34</b>	

<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
<b>Description</b>	<b>(A) TAXES RECEIVED 7-1-07 THRU 6-30-08 From 2007 Levy &amp; Prior Levies *</b>	<b>(B) TAXES RECEIVED FROM 2007 LEVY</b>	<b>(C) TAXES RECEIVED FROM 2006 &amp; Prior Levies (Col A - Col B)</b>	<b>(D) TOTAL ESTIMATED TAXES FROM 2007 LEVY</b>	<b>(E) ESTIMATED TAXES DUE FROM 2007 LEVY (Col D - Col B)</b>
1. Educational	37,522,386	18,557,664	18,964,722	38,284,648	19,726,984
2. Operations & Maintenance	5,444,143	2,697,512	2,746,631	5,564,996	2,867,484
3. Bond & Interest **	6,942,073	3,752,634	3,189,439	7,741,722	3,989,088
4. Transportation	1,588,664	775,566	813,098	1,599,999	824,433
5. Municipal Retirement	398,795	206,007	192,788	424,994	218,987
6. Working Cash	419,780	143,988	275,792	297,049	153,061
7. Rent	0	0	0	0	0
8. Capital Improvements	0	0	0	0	0
9. Tort Immunity	448,982	193,894	255,088	400,006	206,112
10. Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security and Specified Repairs	0	0	0	0	0
11. Leasing Levy	363,870	175,930	187,940	362,946	187,016
12. Special Education	434,820	208,875	225,945	430,911	222,036
13. Area Vocational Construction	0	0	0	0	0
14. Social Security/Medicare Only	712,456	351,423	361,033	724,989	373,566
15. Summer School	0	0	0	0	0
16. Other (Describe & Itemize)	0	0	0	0	0
<b>17. Totals</b>	<b>54,275,969</b>	<b>27,063,493</b>	<b>27,212,476</b>	<b>55,832,260</b>	<b>28,768,767</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).

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Name: Batavia Public Schools District 101

Description	(A) Outstanding Beginning 07/01/07	(B) Issued 07/01/07 Through 06/30/08	(C) Retired 07/01/07 Through 06/30/08	(D) Outstanding Ending 06/30/08 *
<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	0	0	0
<b>SCHEDULE OF TAX ANTICIPATION WARRANTS</b>	<i>* Must agree with Account No. 407, Page 5.</i>			
2. Educational Fund	0	0	0	0
3. Operations & Maintenance Fund	0	0	0	0
4. Bond & Interest Fund - Construction	0	0	0	0
5. Bond & Interest Fund - Working Cash	0	0	0	0
6. Bond & Interest Fund - Refunding Bonds	0	0	0	0
7. Transportation Fund	0	0	0	0
8. Municipal Retirement/Social Security Fund	0	0	0	0
9. Fire Prevention & Safety Fund	0	0	0	0
10. Other - (Describe & Itemize)	0	0	0	0
11. <b>Total</b>	0	0	0	0
<b>SCHEDULE OF TAX ANTICIPATION NOTES</b>	<i>* Must agree with Account No. 408, Page 5.</i>			
12. Educational Fund	0	0	0	0
13. Operations & Maintenance Fund	0	0	0	0
14. Fire Prevention & Safety Fund	0	0	0	0
15. Other - (Describe & Itemize)	0	0	0	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	0	0	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	0	0	0
<b>OTHER SHORT-TERM BORROWING</b>				
19. (Describe & Itemize)				0

ID: 31045101022

Name: Batavia Public Schools District 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	2007	2008	0	
a. Amount of Original Issue	24965000	8020000	26300000	4200000	20465000	9890000	70795000	0	
b. Type of Bond Issue *	6	3	6	3	3	6	3,6	0	
2. Bonds Outstanding 7-1-07 **	9000000	7035000	2250000	4200000	20130000	0	0	0	42,615,000
<b>ADD:</b>									
3. Bonds Issued 7-1-07 through 6-30-08	0	0	0	0	0	9,890,000	70,795,000	0	80,685,000
4. State reason for any difference with Page 8, Line 25	Reason: 0								0
<b>LESS:</b>									
5. Bonds Retired 7-1-07 through 6-30-08	2675000	355000	1075000	120000	0	0	0	0	4,225,000
6. Bonds Defeased 7-1-07 through 6-30-08	0	5620000	0	0	0	0	0	0	5,620,000
7. Total Bonds Retired/Defeased	2,675,000	5,975,000	1,075,000	120,000	0	0	0	0	9,845,000
<b>EQUALS:</b>									
8. Bonds Outstanding 6-30-08	6,325,000	1,060,000	1,175,000	4,080,000	20,130,000	9,890,000	70,795,000	0	113,455,000
9. Amount to Be Provided to Retire Bonds ***	5937610	995078	1103034	3830110	18897089	9284263	66458986	0	106,506,170

\* 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, 2006-07 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 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, 2007<sup>a</sup></b>		0	0	0
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100	448,982	434,820	0
3. Earnings on Investments <sup>b</sup>	1, 2, 4, 5 or 6-1500	0	0	0
4. Sale of Bonds	1, 2, 4 or 6-7200	0	0	0
5. Other Receipts from Local Sources (Describe & Itemize)		0	0	0
6. Federal Impact Aid (PL 81-874)	4001	0	0	0
<b>7. Total Receipts</b> (Total of Lines 2, 3, 4, 5 & 6)		<b>448,982</b>	<b>434,820</b>	<b>0</b>
<b>8. Total Amount Available</b> (Total of Lines 1 & 7)		<b>448,982</b>	<b>434,820</b>	<b>0</b>
9. Special Education	1 or 5-1200		434,820	
10. Facilities Acquisition & Construction Services	2 or 6-2530		0	0
11. Tort Immunity <sup>c</sup>		448,982		
12. Other Disbursements (Describe & Itemize)			0	0
13. Nonprogrammed Charges	1,2, 4 or 6-4000		0	0
<b>14. Total Disbursements</b> (Total of Lines 9-13)		<b>448,982</b>	<b>434,820</b>	<b>0</b>
<b>15. Cash Basis Fund Balance June 30, 2008</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, 2006-07 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.

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Name: Batavia Public Schools District 101

### SCHEDULE OF TORT IMMUNITY EXPENDITURES \*

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

If yes, list in the aggregate, the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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	0
b. Unemployment Insurance Act	0
c. Insurance (Regular or Self-Insurance)	282614
d. Risk Management and Claims Service	0
e. Judgments/Settlements	0
f. Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
g. Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
h. Legal Services	166368
i. Principal and Interest on Tort Bonds	0

\* 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 2007-08 (ISBE Form 50-35). **This schedule must be completed for all school districts.**

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

With the exception of 4a, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

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

1. Direction of Business Support Services (1-2510) and (5-2510)	\$	0
2. Fiscal Services (1-2520) and (5-2520)	\$	0
3. Operation and Maintenance of Plant Services (1, 2, and 5-2540)	\$	0
4. Food Services (1-2560) <i>Must be less than Page 15, Line 34, Column 3 and 4.</i>	\$	800,726
<b>4a. Value of Commodities Received for Fiscal Year 2007</b> <i>Include the value of commodities when determining if an A-133 audit is required.</i>	\$	28,749
5. Internal Services (1-2570) and (5-2570)	\$	0
6. Staff Services (1-2640) and (5-2640)	\$	0
7. Data Processing Services (1-2660) and (5-2660)	\$	0

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

ID: 31045101022

Name: Batavia Public Schools District 101

STATISTICAL INFORMATION \*  
(This Schedule Must Be Completed)

<b>Schedule of Capital Outlay and Depreciation</b>										
Description of Assets	(A) Cost 7-1-07	(B) Add: Additions 2007-08	(C) Less: Deletions 2007-08	(D) Cost 6-30-08	Life In Years	(E) Accumulated Depreciation 7-1-07	(F) Add: Depreciation Allowable 2007-08	(G) Less: Depreciation Deletions 2007-08	(H) Accumulated Depreciation 6-30-08	(I) Balance Undepreciated 6-30-08
1. Land	1,108,143	0	0	1,108,143	--					1,108,143
2. Buildings	69,612,395	6,393,833	0	76,006,228	50	20,747,440	1,507,114	0	22,254,554	53,751,674
3. Improvements Other than Buildings	3,831,207	17,950	0	3,849,157	20	2,506,419	174,828	0	2,681,247	1,167,910
4. Equipment Other than Transportation/Food Services	4,666,578	649,792	0	5,316,370	10 **	2,011,556	341,366	0	2,352,922	2,963,448
5. Construction in Progress	0	0	0	0	--					0
6. Transportation Equipment	0	0	0	0	5 **	0	0	0	0	0
7. Food Services Equipment	0	0	0	0	10	0	0	0	0	0
<b>8. Totals</b>	<b>79,218,323</b>	<b>7,061,575</b>	<b>0</b>	<b>86,279,898</b>		<b>25,265,415</b>	<b>2,023,308</b>	<b>0</b>	<b>27,288,723</b>	<b>58,991,175</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, 2006-2007 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 101

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2007-08)**
*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>
<b>A. TOTAL EXPENDITURES</b>			
1. ED	P16, L65, C9	TOTAL EXPENDITURES	\$ 47,755,020
2. O&M	P17, L92, C9	TOTAL EXPENDITURES	5,228,834
3. B & I	P18, L107, C9	TOTAL EXPENDITURES	6,341,827
4. TR	P18, L132, C9	TOTAL EXPENDITURES	2,654,364
5. MR/SS	P20, L190, C9	TOTAL EXPENDITURES	1,151,644
6. RENT	P21, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			\$ 63,131,689
<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	54,369
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	101,897
30. ED	P15, L45, C1,2,3,4,6	3000 - COMMUNITY SERVICES	116,932
31. ED	P16, L54, C3,6	4000 - TOTAL NONPROGRAMMED CHARGES	0
32. ED	P16, L62, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	502,177
33. ED	P16, L65, C5	- TOTAL EXP. - CAPITAL OUTLAY	628,112
34. ED	P16, L65, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P16, L65, C8	- TOTAL EXP. - TUITION	2,961,924
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	53,313
39. O&M	P17, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	839,079
40. B&I	P18, L103, C9	5200 - BOND PRINCIPAL RETIRED	4,225,000
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)			\$ 9,482,803.00
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			53,648,886
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			5,688.00
53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)			\$ 9,431.94
<b>C. LESS OFFSETTING RECEIPTS/REVENUES:</b>			
54. TR	P9, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 40,105
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	742,199
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	896,081
63. ED	P10, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	309,361
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	35,444
69. ED-O&M-TR	P10, L76, C1,2,4	1940 - SERVICES PROVIDED OTHER LEAs	0

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2007-08)**
*This schedule is completed for school districts only.*

<b>FUND</b>	<b>Page = P, Line = L Column = C</b>	<b>ACCOUNT NO - TITLE *</b>	<b>Amount</b>
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
72. ED-O&M-TR	P11, L100, C1,2,4	- TOTAL SPECIAL EDUCATION	1,945,205
73. ED-O&M-TR-MR/SS	P11, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	70,714
74. ED-MR/SS	P11, L112, C1,5	- TOTAL BILINGUAL EDUCATION	41,588
75. ED-TR	P11, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P11, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	4,036
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	28,417
79. ED-O&M-TR-MR/SS	P11, L122, C1,2,4,5	- TOTAL TRANSPORTATION	1,306,150
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	0
84. ED-TR-MR/SS	P11, L128, C1,4,5	3720 - READING IMPROVEMENT BLOCK GRANT - READING RECOVERY	167,281
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	214,941
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	4,584
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	17,410
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	7,250
100. ED	P13, L174, C1	- TOTAL FOOD SERVICE	164,755
101. ED-O&M-TR-MR/SS	P13, L184, C1,2,4,5	- TOTAL TITLE I	231,615
102. ED-O&M-TR-MR/SS	P13, L190, C1,2,4,5	- TOTAL TITLE IV	13,919
103. ED-O&M-TR-MR/SS	P13, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	1,056,017
104. ED-O&M-TR-MR/SS	P13, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	98,753
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	23,360
109. ED-TR-MR/SS	P13, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	40,430
110. ED-TR-MR/SS	P13, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	25,193
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	114,834
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	53,673
124. ED-O&M-TR-MR/SS	P14, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	57,102
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)			\$ 7,710,417
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			45,938,469
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 27, Column F)			2,023,308
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			47,961,777
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			5,688.00
131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)			\$ 8,432.10

\* 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 101

**Estimated Indirect Cost Rate for Federal Programs  
Applicable for the Fiscal 2010 Program Year**

(from 2007-08 Annual Financial Report)

Name: Batavia Public Schools District 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			35,505,511	
<b>Support Services:</b>					
Pupil	2100			2,212,819	
Instructional Staff	2200			1,035,893	
General Admin.	2300			1,074,367	
School Admin	2400			2,648,670	
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	259,129	33,450	259,129	
Fiscal Services	2520	249,351	0	249,351	
Oper. & Maint. Plant Services	2540		4,509,185	4,509,185	
Pupil Transportation	2550		2,654,364	2,654,364	
Food Services	2560		162,524	162,524	
Internal Services	2570	4,108	0	4,108	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0	0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	
Information Services	2630		37,015	37,015	
Staff Services	2640	277,414	0	277,414	
Data Processing Services	2660	89,505	0	89,505	
<b>Other:</b>	2900		814,882	814,882	
<b>Community Services</b>	3000		116,932	116,932	
<b>Total</b>		879,507	50,805,612	5,388,692	
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Col. (A) =	879,507	Col. (C) =	5,388,692
		Col. (B) =	50,805,612	Col. (D) =	46,296,427
		=	<b>1.73%</b>	=	<b>11.64%</b>

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330)

100 North First Street

Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Batavia Public Schools District 101  
RCDT Number 31-045-1010-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	527,679		527,679	539,636		539,636
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	259,129	33,450	292,579	277,655	33,450	311,105
5. Internal Services	2570	4,108		4,108	3,200		3,200
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
<b>8. Totals</b>		<b>790,916</b>	<b>33,450</b>	<b>824,366</b>	<b>820,491</b>	<b>33,450</b>	<b>853,941</b>
<b>9. Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)</b>							<b>4%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2008" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2008.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2009" 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 8, 2008 to ensure inclusion in the October 1, 2008 report, postmarked by January 9, 2009 to ensure inclusion in the March 1, 2009 report, or postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 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>NO FINDINGS WERE ISSUED</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>

Description:	Error Message
Fund 40 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 50 (Lines 42 + 43) must = (Page 8, Line 46).	OK
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>	OK
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>	OK
Fund 10 (Line 28) must = (Page 23, Line 12).	OK
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

Description:	Error Message
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</b> - Salaries (Page 15, Line 30) must be > the total of Employee Benefits (Line 30 + Page 19, Line 163).	OK
<b>Function 2520</b> - Salaries (Page 15, Line 31) must be > the total of Employee Benefits (Line 31 + Page 19, Line 164).	OK
<b>Function 2540</b> - Salaries (Page 15, Line 32 + Page 17, Line 70) must be > the total of Employee Benefits (Page 15, Line 32 + Page 17, Line 70 + Page 19, Line 166).	OK
<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

Description:	Error Message
<b>20 - Operations &amp; Maintenance Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 83 - 86, Object 6.	<b>OK</b>
<b>30 - Bond &amp; Interest Fund</b>	
Functions 5110 - 5120: Values cannot be entered on Line 96 - 97, Object 6.	<b>OK</b>
Functions 5150 - 5190: Values cannot be entered on Line 99 - 101, Object 6.	<b>OK</b>
<b>40 - Transportation Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 123 - 126, Object 6.	<b>OK</b>
<b>50 - Municipal Retirement/Social Security</b>	
Functions 5110 - 5160: Values cannot be entered on Line 1184 - 187, Object 6.	<b>OK</b>
<b>80 - Rent Fund</b>	
Function 5150 - 5160: Values cannot be entered on Line 205 - 206, All Objects.	<b>OK</b>
<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	
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 fund—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**.

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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2008**

DISTRICT/JOINT AGREEMENT NAME <b>Batavia Public Schools District 101</b>	RCDT NUMBER <b>31-045-1010-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-001571</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Miller Cooper &amp; Co., Ltd.</b> <b>1751 Lake Cook Road</b> <b>Deerfield</b> <span style="float: right;"><b>IL</b></span>
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>335 W. Wilson Street</b> <b>Batavia</b> <b>60510</b>		E-MAIL ADDRESS
		NAME OF AUDIT SUPERVISOR <b>Andrew L. Mace</b>
		CPA FIRM TELEPHONE NUMBER <b>847 205-5000</b>
		FAX NUMBER <b>847 205-1400</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)

**Batavia Public Schools District 101**  
**31-045-1010-22**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 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, etc.) 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, with each item on a separate line:
- \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
- \* **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, where appropriate.
20. Medicaid Fee-for-Service funds and E-Rate reimbursements 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. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
35. Questioned Costs have been calculated where there are questioned costs.
36. Questioned Costs are separated by fiscal year **and** by project.
37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned
38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Batavia Public Schools District 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	\$ 1,941,270
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 26, Line 4a		
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(57,102)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,884,168</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 1,884,168</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,884,168

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

-----	-----
-----	-----
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-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,884,168
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DIFFERENCE:	\$ -
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**Batavia Public Schools District 101**  
**31-045-1010-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</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 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
U.S. DEPARTMENT OF EDUCATION									
Pass through the Illinois State Board of Education									
Title V - Innovative Programs - Formula	84.298A	08-4100-00	1,063	7,250		8,313	8,313	8,643	
Title I - Low Income	84.010A	08-4300-00		231,615		231,615	231,615	241,360	
Title IV - Safe and Drug Free School - Formula	84.168A	08-4400-00	610	13,919		14,529	14,529	15,122	
IDEA - Room & Board	84.027A	07-4625-XC		10,173		10,173	10,173	N/A	
IDEA - Room & Board	84.027A	07-4625-00		7,894		7,894	7,894	N/A	
IDEA - Room & Board	840.27A	08-4625-00		80,686		80,686	80,686	N/A	
Title III - Immigrant Education Program (IEP)	84.365A	07-4905-00	44,947	5,447	15,846	29,101	44,947	44,070	
Title III - Immigrant Education Program (IEP)	84.365A	08-4905-00		34,983		19,446	19,446	34,983	
Title III - LIPLEP	84.365A	07-4909-00	21,891		13,480	9,493	22,973	26,593	
Title III - LIPLEP	84.365A	08-4909-00	1,641	25,193		26,059	26,059	26,834	
Title II - Teacher Quality	84.367A	08-4932-00		114,834		114,834	114,834	114,834	

• (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 101**  
**31-045-1010-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</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 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
Passed through VALEES:									
Title IIC Secondary	84.048	08-4745-00		23,360		23,360		23,360	N/A
Passed through Mid Valley Sp. Education Joint Agreement:									
IDEA - Preschool	84.173	08-4600-00		54,369		54,369		54,369	N/A
IDEA - Flowthrough	84.027A	08-4620-00		1,056,017		1,056,017		1,056,017	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			70,152	1,665,740	29,326	1,685,889		1,715,215	

• (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 101**  
**31-045-1010-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</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 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
U.S. DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education									
National School Lunch Program	10.555	07-4210-00	109,604	18,544	109,604	18,544		128,148	N/A
National School Lunch Program	10.555	08-4210-00		117,462		117,461		117,461	N/A
Value of Commodity Assistance	10.550	08-4299-00		28,749		28,749		28,749	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			109,604	164,755	109,604	164,754		274,358	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Northwestern Illinois Association									
Medicaid Matching - Administrative Outreach	93.778	08-4991-00		53,673		53,673		53,673	N/A
TOTAL FEDERAL FINANCIAL ASSISTANCE			179,756	1,884,168	138,930	1,904,316		2,043,246	

• (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 101  
31-045-1010-22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2008**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   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)?        YES   X   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 - Flow Through

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.





<sup>15</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Batavia Public Schools District 101**  
**31-045-1010-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2008**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
07-01	The District did not have adequate segregation of duties	Corrective action was taken
07-02	The District did not have adequate documentation of internal control policies and procedures	Corrective action was taken
07-03	The District does not have functioning internal controls over external financial reporting, but instead relies upon the auditor for this expertise.	The District does have staff with the expertise to prepare financial statements, but choses to have the auditor prepare them. The District does review the financial statements.
07-04	Material audit entries were required for the financial statements to be properly stated in accordance with GAAP as of June 30, 2007.	The District has prepared/reviewed the accrual to be posted to their cash basis financial statements.
07-05	The District does not have adequate procedures in place to compile a materially correct and current list of its capital assets, including depr.	Corrective action was taken
07-06	The District does not currently prepare or have the knowledge to prepare its Schedule of Expenditures of Federal Awards.	The District does have staff with the expertise to prepare, but choses to have the auditor prepare. The District does review.

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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 101**  
**31-045-1010-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2008**

**Corrective Action Plan**

Finding No.: \_\_\_\_\_ N/A \_\_\_\_\_

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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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.