

Due at ROE on October 15th  
 Due at ISBE on November 15th  
 Version: SDJA02

ILLINOIS STATE BOARD OF EDUCATION  
 School Funding and Finance  
 School Business and Support Services Division  
 100 North First Street  
 Springfield, Illinois 62777-0001  
 (217) 785 - 8779

School District  
 Joint Agreement

**Illinois School District  
 ANNUAL FINANCIAL REPORT\*  
 JUNE 30, 2002**

District Code 48-072-1500-25		<b>REPORTING BASIS</b>  <input type="checkbox"/> Cash <input checked="" type="checkbox"/> GAAP Basis  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are opinion letter and footnotes attached? <u>A133 Single Audit</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal Expenditures greater than \$300,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A133 Single Audit Information completed and attached?	<i>Certified Public Accountants</i> (See instructions on inside cover page before completing this form.)		
County Peoria			Name of Auditing Firm Clifton Gunderson LLP		
District Name Board of Education of the City of Peoria			Name of Audit Supervisor Dennis G. Bailey		
District Number 150			<b>Signature of Audit Supervisor</b>		
Street 3202 N. Wisconsin	Email Address		Street 301 SW Adams St., Suite 900, PO Box 1835		Email Address
City Peoria	Zip Code 61603		City Peoria	State Illinois	Zip Code 61656-1835
		Illinois Registration Number 066-003320	Telephone (309) 671-4500	Fax. Number (309) 671-4508	

<b>REVIEWED BY DISTRICT SUPERINTENDENT</b>			<input type="checkbox"/> If applicable, in Cook County the Township Treasurer must also approve the report and sign in the space provided.			<b>REVIEWED BY REGIONAL SUPERINTENDENT</b>					
Name (Type or Print) Dr. Kay E. Royster		Email Address		Name (Type or Print)		Email Address		Name (Type or Print)		Email Address	
Telephone (309) 672-6768	Fax. Number (309) 672-6708	Date	Telephone	Fax. Number	Date	Telephone	Fax. Number	Date	Telephone	Fax. Number	Date
<b>Signature</b>			<b>Signature</b>			<b>Signature</b>					

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

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\* These items are included as separate documents.

## INSTRUCTIONS

1. All schedules must be completed.
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 Office Audit Program or the balancing page must be resolved prior to submitting this report.**
5. Forward the original and one copy to the Regional Superintendent by October 15, 2002, for his/her approval and certification.
6. The Regional Superintendent will forward the original to the Illinois State Board of Education by November 15, 2002.
7. If the AFR is transmitted electronically, forward two copies of: (a) the AFR Cover Page through AFR Page 8; (b) the Opinion Letter; (c) any necessary compliance letters; (d) any required notes and explanations; and (e) the Single Audit (A-133) report.
8. Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
9. Tort Immunity: The audit/Annual Financial Report shows the entity complied with the provisions set forth in 745 ILCS 10/9-103 (a-5) and 745 ILCS 10/9-107.

ILLINOIS STATE BOARD OF EDUCATION  
School Funding & Finance  
School Business and Support Services Division  
100 North First Street Springfield, Illinois 62777-0001  
(217) 785-8779 (www.isbe.net/Finance)

**OFFICE AUDIT PROGRAM**

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 50-35/50-60) 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.

A positive response, if applicable, indicates compliance with the Illinois State Board of Education's rules and regulations and the authoritative literature on school district auditing and accounting (Guide to Auditing and Reporting for Illinois Public Local Education Agencies and Illinois Program Accounting Manual). A negative response indicates a lack of compliance or a deficiency that must be resolved.

1. The auditor's opinion and Notes to the Financial Statements are attached to the report.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions are answered with the appropriate response (Yes, No or N/A as listed).
4. All amounts trace from the individual fund statements and schedules. Consistently round all amounts to the nearest dollar.
  - A) Assets = Liabilities and Fund Balance
    - p. 3-4, line 13 must equal p. 5-6, line 21 (by fund)
  - B) All interfund loans must trace
    - p. 3, lines 5-9 must equal corresponding items p. 5, lines 7-10
  - C) Short-term debt must trace
    - p. 5, lines 2-6, must match p. 42, column D
  - D) All Fund Balances must trace
    - p. 5, lines 18-19 (by fund) must match p. 8, line 42
  - E) Bond and Interest Fund Balance is the Amount Available for Bonded Debt
    - p. 5, lines 18-19 (Bond and Interest) must match p. 4, line 21
  - F) All Revenues Received/Revenue--Expenditures Disbursed/Expenditures Statements must trace
    - p. 7, lines 1-4 (individual funds) must equal detailed individual statements p. 9-24
    - p. 7, lines 8-12 (individual funds) must equal detailed individual statements p. 25-40
  - G) All amounts reported in individual fund statements (as applicable) must trace to the schedules.
    - p. 9, lines 1-8, ad valorem tax receipts in all funds exclusive of Bond and Interest Fund, must equal p. 41, column A (cash basis only)
    - p. 9, line 9, Bond and Interest Fund must equal p. 41, line 3, column A (cash basis only)
    - p. 41, lines 9,12,13, column A must equal p. 44, line 2
    - p. 8, line 24 (Principal on Bonds Sold) plus p. 43, line 4 must equal p. 43, line 3
    - p. 31, line 10, Bond Principal Retired must equal p.43, line 5 (cash basis only)
    - p. 46, must be completed (columns A thru I)
    - p. 1, Auditor's Questionnaire must be completed
    - p. 1, Comments Applicable to the Auditor's Questionnaire must be completed for all negative responses.
5. The following items relate to compliance with the Illinois Compiled Statutes and/or the Illinois Program Accounting Manual (Auditor's Questionnaire, page 1, Audit Questions 3a through 3m).
  - The proper amounts have been deposited in the Bond and Interest Fund p. 9, line 12, fund 3 (if applicable) and the Municipal Retirement/Social Security Fund p. 9, line 12, fund 5 in order to satisfy the Corporate Personal Property Replacement Tax Liens (Audit Question 3d).
  - All miscellaneous accounts have the required, detailed itemization.
  - No function contains an amount in employee benefits greater than the amount of salaries in that function. Employee benefits paid on behalf of an employee must be charged to the same function as that employee's salary.
  - In all funds, function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
  - Tuition paid to another school district or to a joint agreement (in-state) is coded to function No. 4100.
  - Business Manager/Bookkeeper Costs are charged to the proper function (No. 2510/2520).
  - Interest is allocated to all funds participating in each investment (Audit Question 3i).

#### ATTACHMENTS

This page denotes where paper copies of attachments are to be provided. Please attach one copy of the Auditor's Opinion Letter and one copy of a summary of significant accounting policies and such other notes to the financial statement disclosures as are appropriate under the circumstances. Please note that users submitting diskettes may include these attachments on the diskette.

### AUDITOR'S QUESTIONNAIRE

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

(A "Yes" response indicates the auditor has performed compliance audit procedures relating to all applicable statutes and has not noted any exceptions. **All "NO" answers to 1-3 and 5 must be explained. A Yes answer to question 4c must be explained.**

		x
x		

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

**2 Has the district recognized all transactions on a strictly cash basis or strictly GAAP basis?**

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

x		
x		
x		
x		
x		
x		
x		
x		
x		
x		
x		
x		
x		
x		

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

		x
--	--	---

**4 GAAP Basis selected. Did you issue a qualified opinion?**

(If "Yes," is checked, a qualified opinion has been issued. Check each of the following reasons that apply.)


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

x		
---	--	--

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

### SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE

Yes	No
-----	----

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

	x
--	---

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

	x
--	---

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

	x
--	---

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

	x
--	---

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

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

*Auditor's Questionnaire:*

Question 1: Student activity funds at grade schools were not audited, and are not included in the Annual Financial Report.

*School District Financial Data Questionnaire:*

**Financial Information**

**A. Tax rate Information (Most Current known equalized assessed valuation and tax rates).**

Tax Year	[4203] 2001	Equalized Assessed Valuation (EAV)	[4934] 1,114,526,939
Rate (s)	[4204] 2.18000	[4205] 0.50000	[4206] 0.12400
	Educational	Operations and Maintenance	Transportation
			Total
			[4207] 2.80400

**B. Results of Operations\***

Receipts/ Revenues	Disbursements/ Expenditures	Excess (Deficiency)	Fund Balance
118,505,454	131,620,661	-13,115,207	[4208] 17,310,127

\*The numbers shown are the sum of entries on lines 5, 13, and 16 on Page 7 versus line 42 on Page 8 for the Educational, Operations and Maintenance, and Transportation Funds.

**C. Short-term Debt\*\***

TAWs	TO/Emp. Orders	CPPR Notes	
0	0	0	
TANs	GSA Certificates	Other	TOTAL
0	0	[4209]	[4210] 0

\*\*The numbers shown are the sum of entries on lines 2 through 6 on Page 5 for the Educational, Operations and Maintenance, and Transportation Funds.

**D. Long-Term Debt Information**

Check or enter Percent to use for Maximum General Obligation Debt Limitation (EAV x Debt Limit Percentage). \*\*\*

<input type="checkbox"/>	a. 6.9% for elementary and high schools,	[4935]
<input checked="" type="checkbox"/>	b. 13.8% for unit districts, or	153,804,718
<input type="checkbox"/>	c. Percentage approved by referendum and/or Section 19-1 of the School Code.	

Note: Place an "X" in one of the boxes above or enter the appropriate percentage (e.g. 12.345)

Bond Principal Outstanding ****	[4211] 5,775,000	Long-Term Debt Margin	[4937]
TO/Employee Orders Outstanding	0	Remaining :	146,606,312
Other Long-Term Debt Outstanding	[4212] 1,423,406	Percent Remaining :	[4213] 95.32%
Total Outstanding Long-Term Debt:	[4936] 7,198,406		

\*\*\* The EAV from part A multiplied by the appropriate percentage from Part D equals the maximum general obligation debt limitation.

\*\*\*\* Do not include tort judgment, insurance reserve, or alternate bonds (unless secured by taxes).

**E. Other Major Considerations**

If applicable, indicate whether any of the following items may have a material impact on the entity's financial position during future reporting periods. Attach sheets explaining each item checked Yes, including the potential impact on the entity's future financial position.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Other (Specify) \_\_\_\_\_

**Financial Assurance and Accountability System (FAAS) Calculations (School Districts)**

	Educational	Opns. & Maint.	Trans.	Wrkg. Cash	Total
Fund balances (page 8, line 42)	2,697,932	8,725,387	5,886,808	26,001,024	43,311,151
Receipts/Revenues (page 7, line 5)	102,095,002	11,494,576	4,915,876	954,310	119,459,764
	<b>FAAS Ratio</b>				<b>36.26%</b>

If a District meets one or more of the following criteria, it may be placed on the Financial Watch List.

**A. FAAS ratio of less than 0%.**

**B. A "Yes" response to any of the following questions from the "School District Financial Data Questionnaire."**

Question 6    **No**    Question 7    **No**    Question 8    **No**

**Based on these preliminary criteria, the District would not be placed on the Financial Watch List.**

## STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS/STATEMENT OF POSITION JUNE 30, 2002

	Acct No	(1) Educational	(2) Operations & Maint.	(2) Bond and Interest	(4) Transportation	(5) Municipal Ret./Soc.Sec.	(6) Site and Cons./Cap.Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. and Safety
<b>1</b>		[3350]	[3353]	[3356]	[3358]	[3361]	[3364]	[3366]	[3369]	[3485]
<b>CURRENT ASSETS (100)</b>										
Cash (Accounts 101 thru 105)*			914,610	344,517	98,613	370,495	1,015,311		1,298,369	71,350
<b>2</b>		[3351]	[3354]	[3357]	[3359]	[3362]	[3457]	[3367]	[3370]	[3486]
Other Accrued Assets (GAAP) (Attach Itemization)**		13,097,884	11,238,458		4,402,980	25,002	1,559,689	9,395	4,081	157,291
<b>3</b>	110	[4]	[36]	[65]	[84]	[112]	[3458]	[2819]	[173]	[3487]
Taxes Receivable (GAAP)		22,097,724	4,207,486	1,092,264	1,043,457	1,927,029		420,749	4,268,075	218,792
<b>4</b>	120	[5]	[37]		[85]	[113]	[133]			
Accounts Receivable (GAAP)		209,033	1,831							
<b>5</b>	151		[40]		[88]			[2820]		
Loan to Educational Fund								7,375,467		
<b>6</b>	152	[8]			[89]			[2821]		
Loan to Operations and Maintenance Fund								3,200,000		
<b>7</b>	153	[9]	[41]					[2822]		
Loan to Transportation Fund										
<b>8</b>	154	[3454]	[3455]		[3456]			[3459]		
Loan to Fire Prevention and Safety Fund										
<b>9</b>	155							[3448]		
Loan to Other Funds								700,000		
<b>10</b>	170	[11]	[43]		[91]		[137]			[3488]
Inventory		673,533								
<b>11</b>	180	[12]	[44]	[68]	[92]	[116]	[138]	[2824]	[177]	[3489]
Investments		16,789,342	1,119,255	1,287,784	1,052,266	1,208		14,562,746	3,998,823	837
<b>12</b>	199	[15]	[47]	[69]	[95]	[118]	[141]	[2826]	[179]	[3490]
Other Current Assets (Attach Itemization)										
<b>13</b>		[16]	[48]	[70]	[96]	[119]	[142]	[2827]	[180]	[3491]
<b>TOTAL CURRENT ASSETS</b>		52,867,516	17,481,640	2,724,565	6,597,316	2,323,734	2,575,000	26,268,357	9,569,348	448,270

\* Line 1: Do not enter negative numbers. Reports with negative numbers will be returned for correction.

\*\* Line 2: Should include accounts 130, 140, 162, 181, 192

BASIC FINANCIAL STATEMENTS

STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS/STATEMENT OF POSITION JUNE 30, 2002

ASSETS	Acct No	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
1		[3374]		
<b>CURRENT ASSETS (100)</b>				
Cash (Accounts 101 through 105)		2,371,743		
2	*	[3375]		
Other Accrual Assets (GAAP) (Attach Itemization)		5,089,702		
3	110			
Taxes Receivable (GAAP)				
4	120			
Accounts Receivable (GAAP)				
5	151			
Loan to Educational Fund				
6	152			
Loan to Operations and Maintenance Fund				
7	153			
Loan to Transportation Fund				
8	154			
Loan to Fire Prevention & Safety Fund				
9	155			
Loan to Other Funds				
10	170	[2830]		
Inventory				
11	180	[2831]		
Investments		465,073		
12	199	[2833]		
Other Current Assets (Attach Itemization)				
13		[2834]		
<b>TOTAL CURRENT ASSETS</b>		<b>7,926,518</b>		
<b>CAPITAL ASSETS (200)</b>			[212]	
14	201		5,899,450	
Land				
15	202		[213]	
Buildings			115,577,924	
16	203		[214]	
Improvements Other than Buildings			2,014,667	
17	204		[215]	
Equipment Other than Transportation/ Food Service			15,235,596	
18	205		[2803]	
Construction in Progress				
19	206		[217]	
Transportation Equipment			6,088,527	
20	207		[4940]	
Food Services Equipment			245,768	
21	304			[221]
Amount Available in Debt Service Funds				1,992,090
22	305			[222]
Amount to Be Provided for Payment of Bonds				3,782,910
23	306			[3449]
Amount to Be Provided for Payment of Long-Term Debt-Other				21,598,972
24			[218]	[223]
<b>TOTAL CAPITAL ASSETS</b>			<b>145,061,932</b>	<b>27,373,972</b>

\* Line 2 should include accounts 130, 140, 162, 181, 192



## STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS/STATEMENT OF POSITION JUNE 30, 2002

LIABILITIES AND FUND BALANCE	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Retir./Soc.Sec.	(6) Site & Cons./Cap.Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
1 <b>CURRENT LIABILITIES (400)</b>	*	[3352]	[3355]	[3428]	[3360]	[3363]	[3365]		[4051]	[3492]
Accrued Liabilities (GAAP)		24,472,151	2,171,835	38,478	20,098	20,132				
2 Corporate Personal Property Replacement	406	[2047]	[2048]	[2049]	[2050]	[2051]			[2053]	[3493]
Tax Anticipation Notes Payable										
3 Anticipation Warrants Payable	407	[18]	[50]	[71]	[98]	[121]				[3494]
4 Anticipation Notes Payable	408	[19]	[51]	[72]	[99]	[122]				[3495]
5 Teachers'/Employees' Orders Payable	409	[20]	[4201]		[4202]					
6 State Aid Anticipation Certificates Payable	410	[2373]	[2375]	[2442]	[2413]	[2415]			[2444]	
7 Loan from Educational Fund	431		[53]		[101]					[3496]
8 Loan from Operations and Maintenance Fund	432	[22]			[102]					[3497]
9 Loan from Transportation Fund	433	[23]	[54]							[3498]
10 Loan from Working Cash Fund	434	[24]	[55]	[3450]	[2686]	[3451]	[3465]		[3452]	[3499]
		7,375,467	3,200,000							
11 Payroll Deductions Payable	450	[25]	[56]		[103]	[123]	[145]			[3500]
		562,160								
12 Deferred Revenue (GAAP Basis)	474	[27]	[58]	[73]	[105]	[124]	[147]	[2847]	[183]	[3501]
		15,540,028	2,673,334	693,997	662,987	1,224,387		267,333	2,711,829	139,013
13 Due to Activity Fund Organizations	480									
14 Other Current Liabilities (Attach Itemization)	499	[28]	[59]	[74]	[106]	[125]	[148]	[2848]	[184]	[3502]
		2,219,778	711,084		27,423				5,888,711	
<b>LONG-TERM LIABILITIES (500)</b>										
15 Bonds Payable	501									
16 Other Long-Term Liabilities	599	[3460]	[3461]	[3462]	[3463]	[3464]	[3466]		[3468]	[3503]
17 <b>TOTAL LIABILITIES</b>		[30]	[61]	[78]	[108]	[127]	[150]	[2849]	[186]	[3504]
		50,169,584	8,756,253	732,475	710,508	1,244,519	0	267,333	8,600,540	139,013
18 Reserved Fund Balance	703	[2374]	[2376]	[2443]	[2414]	[2416]	[2474]	[2850]	[2445]	[3505]
		937,091	124,184		124,494					
19 Unreserved Fund Balance	704	[31]	[62]	[79]	[109]	[128]	[151]	[2851]	[187]	[3506]
		1,760,841	8,601,203	1,992,090	5,762,314	1,079,215	2,575,000	26,001,024	968,808	309,257
20 Investments in General Fixed Assets	705									
21 <b>TOTAL LIABILITIES AND FUND BALANCE</b>		[32]	[63]	[80]	[110]	[129]	[152]	[2852]	[188]	[3507]
<b>BALANCE</b>		52,867,516	17,481,640	2,724,565	6,597,316	2,323,734	2,575,000	26,268,357	9,569,348	448,270

\* Line 1 should include accounts 401-405, 411-415, 420, 441, 442, 461

STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS/STATEMENT OF POSITION JUNE 30, 2002

LIABILITIES AND FUND BALANCE	Acct No	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
1 <b>CURRENT LIABILITIES (400)</b> Accrued Liabilities (GAAP)				
2 Corporate Personal Property Replacement Tax Anticipation Notes Payable	406			
3 Anticipation Warrants Payable	407			
4 Anticipation Notes Payable	408			
5 Teachers' Orders Payable	409			
6 State Aid Anticipation Certificates Payable	410			
7 Loan from Educational Fund	431			
8 Loan from Operations & Maintenance Fund	432			
9 Loan from Transportation Fund	433			
10 Loan from Working Cash Fund	434			
11 Payroll Deductions Payable	450			
12 Deferred Revenue (GAAP Basis)	474			
13 Due to Activity Fund Organizations	480	[2853]		
		993,580		
14 Other Current Liabilities (Attach Itemizations)	499	[2854]		
		6,932,938		
15 <b>LONG-TERM LIABILITIES (500)</b> Bonds Payable	501			[224]
				5,775,000
16 Other Long-Term Liabilities	599			[2683]
				22,567,780
17 <b>TOTAL LIABILITIES</b>		[2855]		[226]
		7,926,518		28,342,780
18 Reserved Fund Balance	703	[3010]		
19 Unreserved Fund Balance	704	[3011]		
20 Investments in General Fixed Assets			[219]	
			145,061,932	
21 <b>TOTAL LIABILITIES AND FUND BALANCE</b>		[2856]	[220]	[227]
		7,926,518	145,061,932	28,342,780

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) & CHANGES IN FUND BALANCES**

**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2002**

Descriptions	Acct. No	(1) Educational	(2) Operations & Maint.	(3) Bond and Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site and Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
<b>RECEIPTS/REVENUES</b>		[2490]	[2503]	[2569]	[2530]	[2542]	[2594]	[3164]	[2577]	[3508]
1 Local Receipts	1000	39,934,649	9,769,076	1,476,304	1,980,586	3,009,782	0	954,310	5,938,650	144,097
2 Flow-Through Receipts/Revenue from One LEA to Another LEA	2000	0	0		0	0				
3 State Sources	3000	44,637,880	1,725,500	0	2,935,290	0	0	0	0	0
4 Federal Sources	4000	17,522,473	0		0	0				
<b>5 TOTAL DIRECT RECEIPTS/REVENUES</b>		102,095,002	11,494,576	1,476,304	4,915,876	3,009,782	0	954,310	5,938,650	144,097
6 Receipts/Revenues for "On Behalf of" Payments	*	8,471,500								
<b>7 TOTAL RECEIPTS/REVENUES</b>		110,566,502	11,494,576	1,476,304	4,915,876	3,009,782	0	954,310	5,938,650	144,097
<b>DISBURSEMENTS/EXPENDITURES</b>		[2495]				[2546]				
8 Instruction	1000	73,881,147				457,607				
9 Support Services	2000	36,459,653	11,170,001		5,438,398	2,297,527	0			0
10 Community Services	3000	1,956,161	0		0	3,672				
11 Nonprogrammed Charges	4000	2,336,276	0	0	0	0	0			0
12 Debt Services	5000	8,641	370,384	1,536,042	0	0			5,888,711	0
<b>13 TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>		114,641,878	11,540,385	1,536,042	5,438,398	2,758,806	0		5,888,711	0
14 Disbursements/Expenditures for "On Behalf of" Payments	*	8,471,500	0	0	0	0	0		0	0
<b>15 TOTAL DISBURSEMENTS/EXPENDITURES</b>		123,113,378	11,540,385	1,536,042	5,438,398	2,758,806	0		5,888,711	0
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		(12,546,876)	(45,809)	(59,738)	(522,522)	250,976	0	954,310	49,939	144,097
<b>OTHER FINANCING SOURCES</b>										
(Transfer from Other Funds)	7000									
17 Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110	0								
18 Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120	2,500,000								
19 Permanent Transfer (Section 17-2A)	7130									
20 Permanent Transfer of Interest (Section 10-22.44)	7140									
21 Permanent Transfer from Site and Construction Fund (Section 10-22.14)	7150									

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 (Lines 6 and 14).

\*\* Line 5 minus Line 13.

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
22 Permanent Transfer of Excess Accumulated Fire Prev. & Safety Proceeds & Int. Earnings (Sec. 10-22.14 and 17.2.11)*	7160 & 7170		[3637]	[3638]						
23 Permanent Transfer from Working Cash Fund - Abatement (Section 20-9)	7180	[4954]	[4955]	[4956]	[4957]	[4958]			[4959]	[4960]
<b>SALE OF BONDS</b>	7200									
24 Principal on Bonds Sold (Amount of Original Issue)	7210	[262]	[3017]	[3021]	[3022]		[557]	[590]		[3518]
				5,025,000						
25 Premium on Bonds Sold	7220	[263]	[3018]	[439]	[3023]		[558]	[591]		[3519]
				(33,648)						
26 Accrued Interest on Bonds Sold	7230	[264]	[3019]	[440]	[3024]		[559]	[592]		[3520]
27 Sale or Compensation for Fixed Assets (Section 2-3.12 and 17-2.11 **)	7300	[3469]	[3470]	[4156]	[3471]	[3472]	[3473]		[3475]	[3521]
28 School Technology Revolving Loan Program (STRLP)	7500	[4157]	[4158]							
29 Other Sources (Attach Itemization)	7900	[3167]	[3173]	[3212]	[3190]	[3196]	[3234]	[3255]	[3218]	[3522]
		40,214								
<b>OTHER FINANCING USES (Transfers to Other Funds)</b>	8000 -8100									
30 Permanent Transfer of Working Cash Fund -Abolishment (Section 20-8)	8110							[2044]		
31 Permanent Transfer of Working Cash Fund -Interest (Section 20-5)	8120							[2045]		
								2,500,000		
32 Permanent Transfer (Section 17-2A)	8130	[4961]	[4962]		[4963]					
33 Permanent Transfer of Interest (Section 10-22.44)	8140	[2733]	[2745]	[2756]	[2779]	[3198]	[2787]		[2791]	
34 Permanent Transfer from Site & Cons/Cap Imp Fund (Section 10-22.14)	8150						[3109]			
							0			
35 Permanent Transfer of Excess Accum Fire Prev. & Safety Proceeds & Int. Earnings (Sec. 10-22.14 and 17.2.11)*	8160 8170									[3641]
										0
36 Permanent Transfer of Working Cash Fund - Abatement (Section 20-9)	8180							[4964]		
								0		
37 Other Uses (Attach Itemization)	8190	[3169]	[3175]	[3214]	[3192]		[3236]		[3220]	[3524]
				4,930,819						
38 <b>TOTAL OTHER FINANCING SOURCES (USES) ***</b>		[3171]	[3177]	[3216]	[3194]	[3200]	[3238]	[3258]	[3222]	[3526]
		2,540,214	0	60,533	0	0	0	(2,500,000)	0	0
39 Excess of Direct Receipts/Revenue & Other Fin Sources Over (Under) Direct Disb/Exp & Other Fin Uses		[3172]	[3178]	[3217]	[3195]	[3201]	[3239]	[3259]	[3223]	[3527]
		(10,006,662)	(45,809)	795	(522,522)	250,976	0	(1,545,690)	49,939	144,097
40 <b>FUND BALANCES - JULY 1, 2001</b>		[1556]	[1570]	[1584]	[1598]	[1612]	[1626]	[3260]	[1654]	[3528]
		12,704,594	8,771,196	1,991,295	6,409,330	828,239	2,575,000	27,546,714	918,869	165,160
41 Other Changes in Fund Balances Increase (Decreases) Attach Itemization		[2502]	[2514]	[2576]	[2541]	[2553]	[2602]	[3261]	[2583]	[3529]
42 <b>FUND BALANCES - JUNE 30, 2002</b>		[1569]	[1583]	[1597]	[1611]	[1625]	[1639]	[3262]	[1667]	[3530]
		2,697,932	8,725,387	1,992,090	5,886,808	1,079,215	2,575,000	26,001,024	968,808	309,257

\* Requires notification to the county clerk to abate an equal amount from taxes next extended.

\*\* 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.

\*\*\* Lines 17-29 minus Lines 30-37

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
<b>RECEIPTS/REVENUE FROM LOCAL SOURCES</b>	1000									
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION TAXES</b>										
1 General Levy *	1110	[5000] 23,481,770	[5267] 5,306,120	[5448] 1,433,162	[5492] 1,457,726	[5660] 872,726	[5810]	[5855] 538,573	[5886] 5,553,504	[5924] 142,070
2 Tort Immunity Levy	1120	[5001] 2,897,510	[5268] 644,920	[5449]	[5493] 322,600					
3 Leasing Levy	1130	** [4965] 545,861	[5269]							
4 Special Education Levy	1140	[5002] 430,858	[5270]		[5494]	[5661]				
5 Social Security/Medicare-Only Levy	1150					[5662] 1,920,861				
6 Area Vocational Construction Levy	1160		[5271]	[5450]						
7 Summer School Levy	1170	[5003]								
8 Other Tax Levies	1190	[5004]	[5272]	[5451]	[5495]	[5663]	[5811]	[5856]	[5887]	[5925]
<b>9 TOTAL AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>		[5005] 27,355,999	[5273] 5,951,040	[5452] 1,433,162	[5496] 1,780,326	[5664] 2,793,587	[5812] 0	[5857] 538,573	[5888] 5,553,504	[5926] 142,070
<b>PAYMENTS IN LIEU OF TAXES</b>										
10 Mobile Home Privilege Tax	1210	[5006]	[5274]	[5453]	[5497]	[5665]	[5813]	[5858]	[5889]	[5927]
11 Payments from Local Housing Authority	1220	[5007] 3,757	[5275]	[5454]	[5498]	[5666]	[5814]	[5859]	[5890]	[5928]
12 Corporate Personal Property Replacement Taxes ***	1230	[5008] 5,849,442	[5276] 1,150,000	[5455]	[5499]	[5667] 190,700	[5815]	[5860]	[5891]	[5929]
13 Other Payments in Lieu of Taxes	1290	[5009]	[5277]	[5456]	[5500]	[5668]	[5816]	[5861]	[5892]	[5930]
<b>14 TOTAL PAYMENTS IN LIEU OF TAXES</b>		[5010] 5,853,199	[5278] 1,150,000	[5457] 0	[5501] 0	[5669] 190,700	[5817] 0	[5862] 0	[5893] 0	[5931] 0
<b>TUITION</b>										
15 Regular Tuition from Pupils or Parents	1311	[5011] 73,554								
16 Regular Tuition from Other LEAs	1312	[5012]								
17 Regular Tuition from Other Sources	1313	[5013]								

\* Include taxes for bonds sold that are in addition to those  
 \*\* Computer Technology only.  
 \*\*\* Corporate personal property replacement tax revenue must

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No.	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
18 Summer School Tuition from Pupils or Parents	1321	[5014] 37,543								
19 Summer School Tuition from Other LEAs	1322	[5015]								
20 Summer School Tuition from Other Sources	1323	[5016]								
21 Vocational Tuition from Pupils or Parents	1331	[5017]								
22 Vocational Tuition from Other LEAS	1332	[5018]								
23 Vocational Tuition from Other Sources	1333	[5019]								
24 Special Education Tuition from Pupils or Parents	1341	[5020]								
25 Special Education Tuition from Other LEAs	1342	[5021] 449,692								
26 Special Education Tuition from Other Sources	1343	[5022]								
27 Adult Tuition from Pupils or Parents	1351	[5023]								
28 Adult Tuition from Other LEAs	1352	[5024]								
29 Adult Tuition from Other Sources	1353	[5025] 24,625								
<b>30 TOTAL TUITION</b>		[5026] 585,414								
<b>TRANSPORTATION FEES</b>										
31 Regular Transportation Fees from Pupils or Parents	1411				[5502] 164,934					
32 Regular Transportation Fees from Other LEAs	1412				[5503]					
33 Regular Transportation Fees from Private Sources	1413				[5504] 6,577					
34 Regular Transportation Fees from Co-curricular Activities	1415				[5505]					
35 Summer School Transportation Fees from Pupils or Parents	1421				[5506]					
36 Summer School Transportation Fees from Other LEAs	1422				[5507]					
37 Summer School Transportation Fees from Other Sources	1423				[5508]					







Description	Acct No.	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74 Rentals	1910	[5052]	[5288]							
			227,884							
75 Contributions and Donations from Private Sources	1920	[5053]	[5289]	[5461]	[5522]	[5673]	[5821]	[5866]	[5897]	[5935]
		114,394								
76 Services Provided Other LEAs	1940	[5054]	[5290]		[5523]					
		2,820,379								
77 Refund Prior Years' Expenditures	1950	[5055]	[5291]	[5462]	[5524]	[5674]	[5822]		[5898]	[5936]
		33,963								
78 Payment from Other LEAs	1991	[4700]	[5292]	[5463]	[4966]		[5823]			
79 Sale of Vocational Projects	1992	[5056]								
80 Local Fees	1993	[5057]								
		12,833								
81 Other (Attach Itemization)	1999	[5058]	[5293]	[5464]	[5525]	[5675]	[5824]	[5868]	[5899]	[5937]
		210,085	2,354,981						236,000	
<b>82 TOTAL OTHER REVENUE FROM LOCAL SOURCES</b>		[5059]	[5294]	[5465]	[5526]	[5676]	[5825]	[5869]	[5900]	[5938]
		3,191,654	2,582,865	0	0	0	0	0	236,000	0
<b>83 TOTAL RECEIPTS/REVENUE FROM LOCAL SOURCES*</b>		[5060]	[5295]	[5466]	[5527]	[5677]	[5826]	[5870]	[5901]	[5939]
		39,934,649	9,769,076	1,476,304	1,980,586	3,009,782	0	954,310	5,938,650	144,097
<b>FLOW-THROUGH RECEIPTS/REVENUE FROM ONE LEA TO ANOTHER LEA</b>	2000									
84 Flow-Through Revenue from State Sources	2100	[5061]	[5296]		[5528]	[5677]				
85 Flow-Through Revenue from Federal Sources	2200	[5062]	[5297]		[5529]	[5678]				
86 Other Flow-Through (Attach Itemization)	2300	[5063]	[5298]		[5530]	[5679]				
<b>87 TOTAL FLOW-THROUGH RECEIPTS/ REVENUES FROM ONE LEA TO ANOTHER LEA **</b>		[5064]	[5299]		[5531]	[5680]				
		0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>	3000									
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88 General State Aid - Sec. 18-8	3001	[5065]	[5300]	[5467]	[5532]	[5681]	[5826]		[5901]	[5939]
		30,248,354	1,725,500							
89 General State Aid - Hold Harmless/Supplemental	3002	[4813]	[4814]	[4815]	[4816]	[4817]	[4818]		[4819]	[4820]
		733,457								

\* Total of Lines 9, 14, 30, 47, 50, 57, 63, 73, 82

\*\* Total of Lines 84, 85, 86

Description	Acct No.	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
90 Reorganization Incentive Deficit Fund Balance	3005	[5066]	[5301]	[5468]	[5533]	[5682]	[5827]		[5902]	[5940]
91 Reorganization Incentive - Attendance	3010	[5067]	[5302]	[5469]	[5534]	[5683]	[5828]		[5903]	[5941]
92 Reorganization Incentive - Salary Difference	3015	[5068]	[5303]	[5470]	[5535]	[5684]	[5829]		[5904]	[5942]
93 Reorganization Incentive - Certified Salary	3020	[5069]	[5304]	[5471]	[5536]	[5685]	[5830]		[5905]	[5943]
94 Other Unrestricted Grants-In-Aid From State Sources (Attach Itemization)	3099	[4821]	[4822]	[4823]	[4824]	[4825]	[4826]		[4827]	[4828]
<b>95 TOTAL UNRESTRICTED GRANTS-IN-AID</b>		[5071]	[5306]	[5473]	[5538]	[5687]	[5832]		[5907]	[5945]
		<b>30,981,811</b>	<b>1,725,500</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>										
96 Special Education - Private Facility Tuition	3100	[5072]			[5539]					
		<b>98,482</b>								
97 Special Education - Extraordinary	3105	[5073]			[5540]					
		<b>2,910,867</b>			<b>165,000</b>					
98 Special Education - Personnel	3110	[5074]	[5307]		[5541]					
		<b>2,836,595</b>								
99 Special Education - Orphanage - Group	3115	[5075]			[5542]					
100 Special Education - Orphanage - Individual	3120	[5076]			[5543]					
		<b>1,817,292</b>								
101 Special Education - Orphanage - Summer Group	3125	[5077]			[5544]					
102 Special Education - Orphanage - Summer Individual	3130	[5078]			[5545]					
103 Special Education - Summer School	3145	[5081]			[5548]					
		<b>8,634</b>								
104 Special Education - Other (Attach Itemization)	3199	[4248]	[4249]		[4250]					
<b>105 TOTAL SPECIAL EDUCATION</b>		[5086]	[5308]		[5553]					
		<b>7,671,870</b>	<b>0</b>		<b>165,000</b>					
106 Vocational Education - Tech. Prep.	3200	[5087]	[5309]			[5688]				

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
107 Vocational Education - Coordination Grants	3210	[5089]	[5311]			[5690]				
108 Vocational Education - Formula	3215	[5090]	[5312]							
		146,215								
109 Vocational Education - Jobs for Illinois' Graduates	3217	[4838]	[4839]			[4840]				
110 Vocational Education - Secondary Program Improvement	3220	[5091]	[5313]							
111 Vocational Education - WECEP	3225	[5092]	[5314]		[4701]	[4710]				
		40,419								
112 Vocational Education - Agriculture Education - Incentive	3235	[5094]	[5316]							
113 Vocational Education - Agriculture - FCAE	3236	[4841]	[4842]			[4843]				
114 Vocational Education - Instructor Practicum	3240	[5095]	[5317]							
115 Vocational Education - Postsecondary Program Improvement	3245	[5096]	[5318]							
116 Vocational Education - Elementary Career Development Program	3275	[4706]	[4707]							
117 Vocational Education - Other (Attach Itemization)	3290	[4166]	[4167]		[4168]	[4169]				
<b>118 TOTAL VOCATIONAL EDUCATION</b>		186,634	0		[4708]	[5691]				
					0	0				
119 Bilingual Education - Downstate - TPI	3305	[5102]				[5693]				
		46,336								
120 Bilingual Education - Downstate - TBE	3310	[5103]				[5694]				
<b>121 TOTAL BILINGUAL EDUCATION</b>		[5104]				[5695]				
		46,336				0				

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No.	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
122 Gifted Education	3350	[5105] 161,327			[4709]					
123 State Free Lunch & Breakfast	3360	[5106] 283,409								
124 Driver Education	3370	[5107] 131,470	[5323]							
125 Adult Education - State 3-1	3400	[5108]	[5324]							
126 Adult Education - State Performance	3401	[4989] 138,314	[4990]							
127 Adult Education - Public Assistance	3410	[5110] 203,447	[5326]							
128 Adult Education - Other (Attach Itemization)	3499	[4251] 178,708	[4252]							
129 <b>TOTAL ADULT EDUCATION</b>		[5113] 520,469	[5329] 0							
130 Transportation - Regular	3500	[5114]	[5330]		[5554] 1,153,607					
131 Transportation - Vocational	3505	[5115]	[5331]		[5555] 66,141					
132 Transportation - Special Education	3510	[5116]	[5332]		[5556] 1,550,542					
133 Transportation - Other (Attach Itemization)	3599	[4253]	[4254]		[4255]					
134 <b>TOTAL TRANSPORTATION</b>		[5117] 0	[5333] 0		[5557] 2,770,290					
135 Learning Improvement - Change Grants	3610	[5120] 9,598								
136 Block Grant for Professional Development	3640	[4711]	[4712]		[4713]	[4714]	[4715]			



STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
149 Technology - Integration Program	3794	[4871]	[4872]		[4873]					
150 State Library Grant	3800	[4729]								
		<b>11,287</b>								
151 Illinois Arts Council Grants	3801	[4730]								
152 Illinois Scholars Program	3803	[5146]	[5346]		[5576]					
153 Illinois Occupational Info Coordinating Comm	3806	[5149]	[5349]		[5579]					
154 Project Success	3807	[5150]	[5350]		[5580]					
155 IDOT Safety	3808	[5151]			[5581]					
156 IDOT Alcohol Awareness	3809	[5152]			[5582]					
157 State Charter School	3815	[4256]			[4257]					
158 Parental Involvement	3820	[4258]			[4259]					
159 Summer Bridges	3825	[4260]			[4261]					
		<b>507,607</b>								
160 Academic Early Warning List	3830	[4262]			[4263]					
		<b>98,236</b>								
161 Classroom Teacher - Class Size Reduction	3835	[4264]			[4265]					
162 Infrastructure Improvements - Planning/Construction	3920		[4266]				[4267]			
163 School Infrastructure - Maintenance Projects	3925		[4268]							[4269]
<b>164 TOTAL RESTRICTED GRANTS-IN-AID *</b>		[5153]	[5351]	[5476]	[5583]	[5709]	[5838]		(4938)	(4939)
		<b>13,196,665</b>	<b>0</b>	<b>0</b>	<b>2,935,290</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>

\* Total of lines 105,118,121-124,129,134-163

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
165 Other Revenue from State Sources (Attach Itemization)	3999	[4731] 459,404	[4732]	[4733]	[4734]	[4735]	[4736]	[4154]	[4737]	[4738]
<b>166 TOTAL RECEIPTS/REVENUE FROM STATE SOURCES *</b>		[5162] 44,637,880	[5360] 1,725,500	[5483] 0	[5592] 2,935,290	[5717] 0	[5845] 0	[4155] 0	[5915] 0	[5953] 0
<b>RECEIPTS/REVENUE FROM FEDERAL SOURCES</b>	4000									
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
167 Federal Impact Aid	4001	[5163] 2,677	[5361]		[5593]	[5718]				
168 Other Unrestricted Grants-In-Aid Received Directly From Federal Govt	4009	[4883]	[4884]		[4885]	[4886]	[4887]			[4888]
<b>169 TOTAL UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>		[5164] 2,677	[5362] 0		[5594] 0	[5719] 0	[4889] 0			[4890] 0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
170 Emergency School Assistance Act	4025	[5165]			[5595]	[5720]				
171 ESEA - Title VII - Bilingual	4030	[5166]			[5596]	[5721]				
172 ESEA - Title VI - Excellence in Education	4035	[5167]			[4739]	[5722]				
173 Community Action Program - OEO	4040	[5168]								
174 Head Start	4045	[5169]								
175 Construction (Impact Aid)	4050	[5170]	[5363]				[5846]			
176 EPA Grant Proceeds (Life Safety Purposes Only)	4055									[4811]
177 MAGNET	4060	[4740]	[4741]		[4743]	[4749]	[4750]			
178 Other Restricted Grants-In-Aid Received Directly From Federal Govt (Attach Itemization)	4099	[4744] 1,049,833	[4745]		[4747]	[4752]	[4753]			[4755]
<b>179 TOTAL RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>		[5171] 1,049,833	[5364] 0		[5597] 0	[5723] 0	[5847] 0			[5955] 0

\* Total of Lines 95, 164, 165

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
180 Title VI-Formula	4100	[5172]	[5365]		[5598]	[5724]				
		<b>149,259</b>								
181 National School Lunch Program	4210	[5178]								
		<b>2,757,699</b>								
182 Special Milk Program	4215	[5179]								
183 School Breakfast Program	4220	[5180]								
		<b>394,040</b>								
184 Summer Food Service Admin/Program	4225	[5181]								
185 Child Care Commodity/SFS 13-Adult Day Care	4226	[5182]								
186 Nutrition Education & Training Program	4227	[5183]								
187 Food Service - Other (Attach Itemization)	4299	[4270]								
188 <b>TOTAL FOOD SERVICE</b>		[5185]								
		<b>3,151,739</b>								
189 Title I - Low Income	4300	[5186]	[5370]		[5603]	[5729]				
		<b>5,812,060</b>								
190 Title I - Low Income - Neglected, Private	4305	[5187]	[5371]		[5604]	[5730]				
		<b>107,434</b>								
191 Title I - Juvenile Corrections	4315	[5189]	[5373]		[5606]	[5732]				



STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
192 Title I - Capital Expenses	4325	[5191]	[5375]		[5608]	[5734]				
193 Title I - School Improvement	4331	[5192]	[5376]		[5609]	[5735]				
194 Title I - Comprehensive School Reform	4332	[4174]	[4175]		[4176]	[4177]				
		<b>104,396</b>								
195 Title I - Even Start	4335	[5193]	[5377]		[5610]	[5736]				
196 Title I - Migrant Education	4340	[5194]	[5378]		[5611]	[5737]				
197 Title I - Other (Attach Itemization)	4399	[4271]	[4272]		[4273]	[4274]				
		<b>59,188</b>								
<b>198 TOTAL TITLE I</b>		[5199]	[5383]		[5616]	[5742]				
		<b>6,083,078</b>	<b>0</b>		<b>0</b>	<b>0</b>				
199 Title IV - Safe & Drug Free Schools - Formula	4400	[5195]	[5379]		[5612]	[5738]				
		<b>169,674</b>								
200 Title IV - Safe & Drug Free Schools - Violence Prevention	4406	[5196]	[5380]		[5613]	[5739]				
201 Title IV - Safe & Drug Free Schools - State - Level Programs	4415	[4905]	[4906]		[4907]	[4908]				
202 Title IV - Safe & Drug Free Schools - Other (Attach Itemization)	4499	[4275]	[4276]		[4277]	[4278]				
<b>203 TOTAL SAFE &amp; DRUG FREE</b>		[4909]	[4910]		[4911]	[4912]				
		<b>169,674</b>	<b>0</b>		<b>0</b>	<b>0</b>				

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
204 Fed - Spec Ed - Preschool Flow - Through	4600	[5213] 174,816	[5397]		[5630]	[5756]				
205 Fed - Spec Ed - Preschool Discretionary	4605	[5214]	[5398]		[5631]	[5757]				
206 Fed - Spec Ed - IDEA - Flow Through/Low Incidence	4620	[5217] 2,452,773	[5401]		[5634]	[5760]				
207 Fed - Spec Ed - IDEA -Room & Board	4625	[5218]	[5402]		[5635]	[5761]				
208 Fed - Spec Ed - IDEA - Discretionary	4630	[5219]	[5403]		[5636]	[5762]				
209 Fed - Spec Ed - IDEA - Other (Attach Itemization)	4699	[4279]	[4280]		[4281]	[4282]				
210 <b>TOTAL FED - SPECIAL ED</b>		[5225] 2,627,589	[5409] 0		[5642] 0	[5768] 0				
211 VE - Perkins - Title IIA State Leadership	4720	[5230]	[5414]			[5773]				
212 VE - Perkins - Title IIC Secondary	4745	[5235]	[5419]			[5778]				
213 VE - Perkins - Title IIC Postsecondary/Adult	4750	[5236]	[5420]			[5779]				

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
214 VE - Perkins - Title III E Tech Prep	4770	[5240]	[5424]			[5783]				
215 VE - Education to Careers - Implementation (DOL)	4777	[4190]	[4191]			[4192]				
216 VE - Other (Attach Itemization)	4799	[4283]	[4284]			[4285]				
<b>217 TOTAL VOCATIONAL EDUCATION</b>		[5243] <b>0</b>	[5427] <b>0</b>			[5786] <b>0</b>				
218 Fed - Adult Ed - Basic	4800	[5244] <b>283,502</b>	[5428]			[5787]				
219 Fed - Adult Ed - Special Projects	4820	[5248]	[5432]			[5791]				
220 Fed - Adult Ed - Other (Attach Itemization)	4899	[4286] <b>23,958</b>	[4287]			[4288]				
<b>221 TOTAL FED - ADULT EDUCATION</b>		[5249] <b>307,460</b>	[5433] <b>0</b>			[5792] <b>0</b>				
222 Medicaid Matching Funds	4900	[5250] <b>864,534</b>	[5434]		[5643]	[5793]				
223 Emergency Immigrant Assistance	4905	[5251]			[5644]	[5794]				
224 Learn & Serve America	4910	[5252]			[5645]	[5795]				

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2002

Description	Acct No.	(1) Educational	(2) Operations & Maint.	(3) Bond & Interest	(4) Transportation	(5) Municipal Ret./Soc. Sec.	(6) Site & Cons./Cap. Imp.	(7) Working Cash	(8) Rent	(9) Fire Prev. & Safety
225 McKinney Education for Homeless Children	4920	[5254]	[5435]		[5647]	[5797]				
226 Title II - Eisenhower - Professional Development Formula	4930	[5256] 183,223	[5437]		[5649]	[5799]				
227 Goals 2000	4945	[4770] 156,708	[4771]		[4772]	[4796]				
228 Goals 2000 - Leadership	4946	[4193]	[4194]		[4195]	[4196]				
229 Academic Early Warning List	4949	[4197]	[4198]		[4199]	[4200]				
230 Department of Rehabilitation Services	4950	[4785] 175,570	[4786]		[4787]	[4801]				
231 Federal Charter Schools	4960	[4128]	[4129]		[4130]	[4131]				
232 Federal Emergency Management Aid (FEMA/IEMA)	4990	[5258]	[5439]		[5651]	[5801]				
<b>233 TOTAL RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE *</b>		[5259] 13,868,834	[5440] 0		[5652] 0	[5802] 0				
234 Other Revenue From Federal Sources (Attach Itemization)	4999	[4791] 2,601,129	[4792]		[4794]	[4803]	[4804]			[4807]
<b>235 TOTAL RECEIPTS/REVENUE FROM FEDERAL SOURCES **</b>		[5265] 17,522,473	[5446] 0		[5658] 0	[5808] 0	[5853] 0			[5961] 0
<b>236 TOTAL RECEIPTS/REVENUE (TOTAL OF Lines 83, 87, 166, 235)</b>		102,095,002	11,494,576	[5491] 1,476,304	[5659] 4,915,876	[5809] 3,009,782	[5854] 0	[5885] 954,310	[5923] 5,938,650	[5962] 144,097

\* Total of Lines 180, 188, 198, 203, 210, 217, 221, 222-232

\*\* Total of Lines 169, 179, 233, 234

Description	Funct No	(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>EDUCATIONAL FUND (10)</b>											
<b>INSTRUCTION</b>											1000
1 Regular Programs	1100	[644] 40,058,685	[702] 4,780,226	[760] 2,503,097	[818] 1,352,656	[876] 935,136	[934] 187,641		[1002] 49,817,441	[1032] 48,460,401	
2 Special Education Programs (Total of Function No 1200-1220)	1200	[3305] 2,452,483	[3307] 340,696	[3309] 7,730	[3311] 41,887	[3313] 3,276	[3315] 11,590		[3317] 2,857,662	[3319] 2,793,938	
3 Educationally Deprived/Remedial Programs	1250	[2994] 12,429,136	[2995] 1,805,734	[2996] 141,873	[2997] 866,439	[2998] 89,670	[2999] 183,451		[3000] 15,516,303	[3001] 14,821,512	
4 Adult/Continuing Education Programs	1300	[655] 561,379	[713] 80,581	[771] 9,120	[829] 9,530	[887] 294	[945] 553		[1013] 123,314	[1043] 647,092	
5 Vocational Programs	1400	[656] 104,127	[714] 7,820	[772] 990	[830] 9,530	[888] 294	[946] 553		[1014] 123,314	[1044] 124,965	
6 Interscholastic Programs	1500	[657] 1,361,373	[715] 25,466	[773] 12,225	[831] 86,880	[889] 0	[947] 4,390		[1015] 1,490,334	[1045] 1,447,133	
7 Summer School Programs	1600	[658] 358,132	[716] 29,643	[774] 0	[832] 16,068	[890] 0	[948] 2,267		[1016] 406,110	[1046] 725,074	
8 Gifted Programs	1650	[645] 570,352	[703] 56,769	[761] 14,100	[819] 47,252	[877] 3,437	[935] 2,570		[1003] 694,480	[1033] 789,906	
9 Bilingual Programs	1800	[651] 155,663	[709] 22,546	[767] 2,703,823	[825] 2,468,129	[883] 1,065,882	[941] 414,721		[1009] 178,209	[1039] 175,006	
10 Truant Alternative & Optional Programs	1900	[3306] 1,722,790	[3308] 304,991	[3310] 23,808	[3312] 38,297	[3314] 34,069	[3316] 22,019		[3318] 2,145,974	[3320] 2,030,907	
<b>11 TOTAL INSTRUCTION</b>		[659] 59,774,120	[717] 7,454,472	[775] 2,703,823	[833] 2,468,129	[891] 1,065,882	[949] 414,721		*[1017] 73,881,147	[1047] 72,015,934	
<b>SUPPORT SERVICES</b>											
<b>SUPPORT SERVICES - PUPILS</b>											2100
12 Attendance & Social Work Services	2110	[660] 1,166,360	[718] 147,092	[776] 219,520	[834] 4,740	[892] 0	[950] 7,574			[1048] 1,545,286	1,555,740
13 Guidance Services	2120	[661] 1,696,090	[719] 196,838	[777] 41,675	[835] 8,185	[893] 0	[951] 7,680			[1049] 1,950,468	2,041,588
14 Health Services	2130	[662] 473,996	[720] 59,350	[778] 58,525	[836] 2,907	[894] 0	[952] 1,270			[1050] 596,048	561,671
15 Psychological Services	2140	[663] 1,040,455	[721] 126,601	[779] 97,056	[837] 3,732	[895] 7,521	[953] 7,521			[1051] 1,275,365	1,300,561

\* Note: Only tuition payments made to private facilities. See Function 4100 for Public facility disbursements/expenditures.

Description	Funct No	(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>(Fund 10 Continued)</b>		[664]	[722]	[780]	[838]	[896]	[954]			[1052]	
16 Speech Pathology & Audiology Services	2150	1,454,825	150,402	147,841	45,322	6,541	8,283			1,813,214	1,745,346
17 Other Support Services - Pupils (Attach Itemization)	2190	[665] 58,947	[723] 9,825	[781] 0	[839] 4,933	[897] 0	[955] 210			[1053] 73,915	83,857
<b>18 TOTAL SUPPORT SERVICES - PUPILS</b>		[666] 5,890,673	[724] 690,108	[782] 564,617	[840] 69,819	[898] 6,541	[956] 32,538			[1054] 7,254,296	7,288,763
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>	2200										
19 Improvement of Instruction Services	2210	[667] 1,931,701	[725] 252,505	[783] 641,887	[841] 403,941	[899] 1,399	[957] 4,870			[1055] 3,236,303	3,799,475
20 Educational Media Services	2220	[668] 1,382,267	[726] 206,684	[784] 16,656	[842] 193,941	[900] 31,632	[958] 6,850			[1056] 1,838,030	1,817,679
21 Assessment & Testing	2230	[669] 18,526	[727] 7,979	[785] 42,352	[843] 3,451	[901] 1,617	[959]			[1057] 73,925	64,055
<b>22 TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		[670] 3,332,494	[728] 467,168	[786] 700,895	[844] 601,333	[902] 34,648	[960] 11,720			[1058] 5,148,258	5,681,209
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	2300										
23 Board of Education Services	2310	[671] 652,554	[729] 142,158	[787] 449,391	[845] 66,030	[903] 24,514	[961] 55,582			[1059] 1,390,229	1,394,413
24 Executive Administration Services	2320	[672] 486,367	[730] 75,240	[788] 25,200	[846] 5,320	[904] 0	[962] 3,622			[1060] 595,749	563,528
25 Special Area Administration Services	2330	[2657] 140,476	[2658] 30,254	[2659] 3,332	[2660] 329	[2661] 500	[2662] 600			[2663] 175,491	149,944
<b>26 TOTAL SUPPORT SERVICES GENERAL ADMINISTRATION</b>		[673] 1,279,397	[731] 247,652	[789] 477,923	[847] 71,679	[905] 25,014	[963] 59,804			[1061] 2,161,469	2,107,885
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>	2400										
27 Office of the Principal Services	2410	[674] 5,241,308	[732] 516,715	[790] 25,295	[848] 6,627	[906] 252	[964] 25,373			[1062] 5,815,570	5,593,220
28 Other Support Services - School Administration (Attach Itemization)	2490	[675] 324,755	[733] 31,977	[791] 20,175	[849] 4,229	[907] 4,722	[965] 1,500			[1063] 387,358	388,993
<b>29 TOTAL SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		[676] 5,566,063	[734] 548,692	[792] 45,470	[850] 10,856	[908] 4,974	[966] 26,873			[1064] 6,202,928	5,982,213

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>(Fund 10 Continued)</b>											
<b>Support Services - Business</b>											
30	2510	[677] 132,602	[735] 5,248	[793] 2,471	[851] 2,130	[909] 3,142	[967] 890			[1065] 146,483	112,552
31	2520	[678] 556,708	[736] 82,279	[794] 131,290	[852] 34,434	[910] 17,885	[968] 6,482			[1066] 829,078	939,573
32	2540	[679] 2,596,831	[737] 241,609	[795] 1,877,346	[853] 378,257	[911] 27,684	[969] 115,277			[1067] 5,237,004	5,289,675
33	2550	[680] 25,700	[738] 2,800	[796] 113,597	[854] 132	[912]	[970]			[1068] 142,229	149,213
34	2560	[681] 2,049,623	[739] 162,381	[797] 208,745	[855] 1,943,908	[913] 105,681	[971] 59,480			[1069] 4,529,818	4,641,585
35	2570	[682] 366,629	[740] 49,134	[798] 251,827	[856] 475,347	[914] 14,720	[972] 496,934			[1070] 1,654,591	1,469,243
<b>36</b>		[684] 5,728,093	[742] 543,451	[800] 2,585,276	[858] 2,834,208	[916] 169,112	[974] 679,063			[1072] 12,539,203	12,601,841
<b>SUPPORT SERVICES - CENTRAL</b>											
37	2610	[685] 45,870	[743] 15,958	[801] 72	[859]	[917]	[975] 1,001			[1073] 62,901	47,733
38	2620	[686] 133,307	[744] 15,757	[802] 53,659	[860] 15,628	[918]	[976] 530			[1074] 218,881	228,261
39	2630	[687] 279,330	[745] 16,129	[803] 83,660	[861] 6,950	[919] 656	[977] 1,895			[1075] 388,620	473,259
40	2640	[688] 413,850	[746] 35,253	[804] 81,234	[862] 6,175	[920] 863	[978] 1,350			[1076] 538,725	622,736
41	2660	[690] 318,734	[748] 33,008	[806] 108,761	[864] 19,030	[922] 132,955	[980] 1,470			[1078] 613,958	761,654
<b>42</b>		[692] 1,191,091	[750] 116,105	[808] 327,386	[866] 47,783	[924] 134,474	[982] 6,246			[1080] 1,823,085	2,133,643
<b>43</b>	2900	[693] 199,670	[751] 1,541,128	[809] 242,759	[867] 10,920	[925] 23,721	[983] (687,784)			[1081] 1,330,414	1,744,305
<b>44</b>		[694] 23,187,481	[752] 4,154,304	[810] 4,944,326	[868] 3,646,598	[926] 398,484	[984] 128,460			[1082] 36,459,653	37,539,859
<b>45</b>	3000	[695] 1,087,653	[753] 216,828	[811] 427,937	[869] 181,007	[927] 28,603	[985] 14,133		[3107]	[1083] 1,956,161	2,041,934
<b>NONPROGRAMMED CHARGES</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
46	4110			[2888]			[2894]	[2900]	[2906]	[2912] 0	

\*Total of Lines 18, 22, 26, 29, 36, 42, 43

Description	Funct No	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
47 (Fund 10 Continued)	4120			[2889]			[2895]	[2901]	[2907]	[2913]	
Payments for Special Education Programs										0	
48 Payments for Adult/Continuing Education Programs	4130			[2890]			[2896]	[2902]	[2908]	[2914]	
Payments for Voc Ed Programs										0	
49 Payments for Voc Ed Programs	4140			[2891]			[2897]	[2903]	[2909]	[2915]	
Payments for Community College Program										0	
50 Payments for Community College Program	4170			[2892]			[2898]	[2904]	[2910]	[2916]	
Other Payments to In-State Govt. Units (Attach Itemization)										0	
51 Other Payments to In-State Govt. Units (Attach Itemization)	4190			[2893]			[2899]	[2905]	[2911]	[2917]	
				337,818						337,818	410,615
52 TOTAL PAYMENTS TO OTHER GOVT UNITS (IN-STATE)				[2728]			[2020]	[2021]	[2024]	[2027]	
				337,818			0	0	0	337,818	410,615
53 PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4200			[2886]				[2022]	[2025]	[2028]	
									1,998,458	1,998,458	2,406,859
54 TOTAL NONPROGRAMMED CHARGES *				[2729]			[986]	[995]	[1025]	[1084]	
				337,818			0	0	1,998,458	2,336,276	2,817,474
DEBT SERVICES	5000										
DEBT SERVICES - INTEREST	5100										
55 Tax Anticipation Warrants	5110						[987]			[1085]	
										0	
56 Tax Anticipation Notes	5120						[988]			[1086]	
										0	
57 Teachers' Orders	5130						[989]			[1087]	
										0	
58 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[2730]			[2734]	
										0	
59 State Aid Anticipation Certificates	5160						[2731]			[2735]	
										0	
60 Other (Attach Itemization)	5190						[990]			[1088]	
							8,641			8,641	8,590
61 TOTAL DEBT SERVICES - INTEREST							[4084]			[4109]	
							8,641			8,641	8,590
62 Debt Services - Lease/Purchase Principal Retired (GAAP Basis Only)	5300						[4136]			[4137]	
										0	
63 TOTAL DEBT SERVICES **							[992]			[1090]	
							8,641			8,641	8,590
64 PROVISION FOR CONTINGENCIES	6000										
65 TOTAL DISBURSEMENTS/EXPENDITURES		[696]	[754]	[812]	[870]	[928]	[993]	[996]	[1026]	[1091]	
		84,049,254	11,825,604	8,413,904	6,295,734	1,492,969	565,955	0	1,998,458	114,641,878	114,423,791
66 EXCESS (Deficiency) OF RECEIPTS/REVENUE OVER DISBURSEMENTS/EXPENDITURES										[1092]	
										(12,546,876)	

\*Total of Lines 52, 53

\*\*Total of Lines 61, 62

\*\*\*Total of Lines 11, 44, 45, 54, 63, 64



Description	Funct No	(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>OPERATIONS &amp; MAINTENANCE FUND (20)</b>											
<b>SUPPORT SERVICES</b>	2000										
<b>SUPPORT SERVICES - PUPILS</b>	2100										
1 Other Support Services - Pupils (Attach Itemization)	2190	[4013]	[4014]	[4015]	[4016]	[4017]	[4018]			[4019] 0	
<b>SUPPORT SERVICES - BUSINESS</b>	2500										
2 Direction of Business Support Services	2510	[1158] 30,123	[1166] 1,259	[1174]	[1182]	[1190]	[1199] 1,130			[1213] 32,512	23,210
3 Facilities Acquisition & Construction Services	2530	[1159]	[1167]	[1175] 362,182	[1183]	[1191] 314,182	[1200]			[1214] 676,364	479,000
4 Operation & Maintenance of Plant Services	2540	[1160] 4,860,472	[1168] 822,194	[1176] 2,015,518	[1184] 2,065,552	[1192] 70,262	[1201] 258,290			[1215] 10,092,288	10,446,130
5 Pupil Transportation Services	2550	[3421]	[3422]	[3423]	[3424]	[3425]	[3426]			[3427] 0	
6 Food Services	2560					[1193]				[1216] 0	
<b>7 TOTAL SUPPORT SERVICES - BUSINESS</b>		[1162] 4,890,595	[1170] 823,453	[1178] 2,377,700	[1186] 2,065,552	[1195] 384,444	[1203] 259,420			[1218] 10,801,164	10,948,340
8 OTHER SUPPORT SERVICES - (Attach Itemization)	2900	[1163]	[1171]	[1179] 231,041	[1187]	[1196]	[1204] 137,796			[1219] 368,837	289,800
<b>9 TOTAL SUPPORT SERVICES *</b>		[1164] 4,890,595	[1172] 823,453	[1180] 2,608,741	[1188] 2,065,552	[1197] 384,444	[1205] 397,216			[1220] 11,170,001	11,238,140
<b>10 COMMUNITY SERVICES</b>	3000	[2736]	[2737]	[2738]	[2739]	[2740]	[2741]			[2744] 0	
<b>NONPROGRAMMED CHARGES</b>	4000										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>	4100										

\* Total of Lines 1, 7, 8

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>(Fund 20 Continued)</b>	4120			[4138]			[2918]	[2921]		[2925]	
11 Payments for Special Education Programs										0	
12 Payments for Voc Ed Program	4140			[4139]			[2919]	[2922]		[2926]	
										0	
13 Other Payments to In-State Govt Units	4190			[4140]			[2920]	[2923]		[2927]	
										0	
<b>14 TOTAL PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>				[4141]			[2030]	[2924]		[2032]	
				0			0	0		0	0
<b>15 PAYMENTS TO OTHER GOVT UNITS (OUT OF STATE)</b>	4200						[2031]	[3002]		[2033]	
										0	
<b>16 TOTAL NONPROGRAMMED CHARGED *</b>				[4142]			[1206]	[2743]		[1221]	
				0			0	0		0	0
<b>DEBT SERVICES</b>	5000										
<b>DEBT SERVICES - INTEREST</b>	5100										
17 Tax Anticipation Warrants	5110						[1207]			[1222]	
										0	
18 Tax Anticipation Notes	5120						[1208]			[1223]	
										0	
19 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[2746]			[2749]	
										0	
20 State Aid Anticipation Certificates	5160						[2747]			[2750]	
										0	
21 Other (Attach Itemization)	5190						[1209]			[1224]	
							55,384			55,384	76,775
<b>22 TOTAL DEBT SERVICES - INTEREST</b>							[4089]			[4090]	
							55,384			55,384	76,775
23 Debt Services - Lease/Purchase Principal Retired (Modified Accrual Only)	5300						[4143]			[4144]	
							315,000			315,000	305,000
<b>24 TOTAL DEBT SERVICES **</b>							[1211]			[1226]	
							370,384			370,384	381,775
<b>25 PROVISION FOR CONTINGENCIES</b>	6000										
<b>26 TOTAL DISBURSEMENTS/EXPENDITURES ***</b>		[1165]	[1173]	[1181]	[1189]	[1198]	[1212]	[2748]		[1227]	
		4,890,595	823,453	2,608,741	2,065,552	384,444	767,600	0		11,540,385	11,619,915
<b>27 EXCESS (Deficiency) OF RECEIPTS/REVENUE OVER DISBURSEMENTS/EXPENDITURES</b>										[1228]	
										(45,809)	

\* Total of Lines 14, 15

\*\* Total of Lines 22, 23

\*\*\* Total of Lines 9, 10, 16, 24, 25

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>BOND &amp; INTEREST FUND (30)</b>											
<b>NONPROGRAMMED CHARGES</b>	4000										
1 Payments to Other Govt Units (In-State)	4100							[2753]		[2755]	
										0	
<b>2 TOTAL NONPROGRAMMED CHARGES</b>								[1258]		[1262]	
								0		0	0
<b>DEBT SERVICES</b>	5000										
<b>DEBT SERVICES - INTEREST</b>	5100										
3 Tax Anticipation Warrants	5110						[1249]			[1263]	
										0	
4 Tax Anticipation Notes	5120						[1250]			[1264]	
										0	
5 Bonds	5140						[1251]			[1265]	
							693,498			693,498	700,149
6 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[2751]			[2757]	
										0	
7 State Aid Anticipation Certificates	5160						[2752]			[2758]	
										0	
8 Other (Attach Itemization)	5190						[1252]			[1266]	
										0	
<b>9 TOTAL DEBT SERVICES - INTEREST</b>							[1253]			[1267]	
							693,498			693,498	700,149
10 Debt Services - Bond Principal Retired	5200						[1254]			[1268]	
							784,090			784,090	784,090
11 Debt Services - Other (Attach Itemization)	5900				[1246]		[1255]	[1259]		[1269]	
							58,454			58,454	46,965
<b>12 TOTAL DEBT SERVICES (Total of Lines 9, 10, 11)</b>					[1247]		[1256]	[1260]		[1270]	
					0		1,536,042	0		1,536,042	1,531,204
<b>13 PROVISION FOR CONTINGENCIES</b>	6000										
<b>14 TOTAL DISBURSEMENTS/EXPENDITURES *</b>					[1248]		[1257]	[1261]		[1271]	
					0		1,536,042	0		1,536,042	1,531,204
<b>15 EXCESS (Deficiency) OF RECEIPTS/ REVENUE OVER DISBURSEMENTS/ EXPENDITURES</b>										[1272]	
										(59,738)	

\* Total of Lines 2, 12, 13

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>TRANSPORTATION FUND (40)</b>											
<b>SUPPORT SERVICES</b>	2000										
<b>SUPPORT SERVICES - PUPIL</b>	2100										
1 Other Support Services - Pupils (Attach Itemization)	2190	[4020]	[4021]	[4022]	[4023]	[4024]	[4025]			[4026]	
										0	
<b>SUPPORT SERVICES - BUSINESS</b>	2500										
2 Pupil Transportation Services	2550	[1274]	[1280]	[1286]	[1293]	[1299]	[1305]			[1316]	
		2,831,219	121,687	71,652	438,741	1,548,263	219,830			5,231,392	5,241,854
3 Other Support Services (Attach Itemization)	2900	[1277]	[1283]	[1289]	[1296]	[1302]	[1308]			[1319]	
				197,536			9,470			207,006	220,500
<b>4 TOTAL SUPPORT SERVICES *</b>		[1278]	[1284]	[1290]	[1297]	[1303]	[1309]			[1320]	
		2,831,219	121,687	269,188	438,741	1,548,263	229,300			5,438,398	5,462,354
<b>5 COMMUNITY SERVICES</b>	3000	[2759]	[2760]	[2761]	[2764]	[2765]	[2766]			[2775]	
										0	
<b>NONPROGRAMMED CHARGES</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN STATE)</b>	4100										
6 Payments for Regular Program	4110			[2928]			[2934]	[4145]		[2946]	
										0	
7 Payments for Special Education Programs	4120			[2929]			[2935]	[4146]		[2947]	
										0	
8 Payments for Adult/Continuing Education Programs	4130			[2930]			[2936]	[4147]		[2948]	
										0	
9 Payments for Voc Education Programs	4140			[2931]			[2937]	[4148]		[2949]	
										0	
10 Payments for Community College Programs	4170			[2932]			[2938]	[4100]		[2950]	
										0	
11 Other Payments to In-State Govt Units (Attach Itemization)	4190			[2933]			[2939]	[4101]		[2951]	
										0	
<b>12 TOTAL PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>				[2762]			[2767]	[4102]		[2776]	
				0			0	0		0	0
13 Payments to Other Govt Units (Out-of-State)	4200			[2763]			[2768]	[2773]		[2778]	
										0	
<b>14 TOTAL NONROGRAMMED CHARGES **</b>				[1291]			[2769]	[2016]		[1321]	
				0			0	0		0	0

\* Total of Lines 1, 2, 3

\*\* Total of Lines 12, 13

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>(Fund 40 Continued)</b>											
<b>DEBT SERVICES</b>	5000										
<b>DEBT SERVICES - INTEREST</b>	5100										
15 Tax Anticipation Warrants	5110						[1310]			[1322]	
										0	
16 Tax Anticipation Notes	5120						[1311]			[1323]	
										0	
17 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[2770]			[2780]	
										0	
18 State Aid Anticipation Certificates	5160						[2771]			[2781]	
										0	
19 Other (Attach Itemization)	5190						[1312]			[1324]	
										0	
<b>20 TOTAL DEBT SERVICES - INTEREST</b>							[4095]			[4096]	
							0			0	0
21 Debt Services - Lease/Purchase Principal Retired (GAAP Basis Only)	5300						[4149]			[4150]	
										0	
<b>22 TOTAL DEBT SERVICES *</b>							[1314]			[1326]	
							0			0	0
<b>23 PROVISION FOR CONTINGENCIES</b>	6000										
<b>24 TOTAL</b>		2,831,219	121,687	269,188	438,741	1,548,263	229,300	0		5,438,398	5,462,354
<b>25 EXCESS (Deficiency) OF RECEIPTS/REVENUE OVER DISBURSEMENTS/EXPENDITURES</b>										[1328]	
										(522,522)	

\* Total of Lines 20, 21

\*\*Total of Lines 4, 5, 14, 22, 23

Description	Funct No	(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>MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (50)</b>											
<b>INSTRUCTION</b>		1000									
1	Regular Program	1100	[3326] 151,307							[3329] 151,307	178,227
2	Special Education Programs (Total of Function No. 1200-1220)	1200	[3327] 96,186							[3330] 96,186	116,244
3	Educationally Deprived/Remedial Programs	1250	[3003] 201,298							[3004] 201,298	260,744
4	Adult/Continuing Education Programs	1300	[1345] 615							[1409] 615	983
5	Vocational Programs	1400	[1346] 3,242							[1410] 3,242	3,906
6	Interscholastic Programs	1500	[1347] 4,546							[1411] 4,546	0
7	Summer School Programs	1600	[1348] 413							[1412] 413	547
8	Gifted Programs	1650	[1335] 0							[1399] 0	
9	Bilingual Programs	1800	[1341] 0							[1405] 0	
10	Truant Alternative & Optional Programs	1900	[3328] 0							[3331] 0	
<b>11 TOTAL INSTRUCTION</b>			[1349] 457,607							[1413] 457,607	560,651
<b>SUPPORT SERVICES</b>		2000									
<b>SUPPORT SERVICES - PUPILS</b>		2100									
12	Attendance & Social Work Services	2110	[1350] 17,148							[1414] 17,148	20,074
13	Guidance Services	2120	[1351] 11,719							[1415] 11,719	11,210
14	Health Services	2130	[1352] 58,045							[1416] 58,045	69,531
15	Psychological Services	2140	[1353] 7,322							[1417] 7,322	8,404
16	Speech Pathology & Audiology Services	2150	[1354] 0							[1418] 0	
17	Other Support Services - Pupils (Attach Itemization)	2190	[1355] 0							[1419] 0	
<b>18 TOTAL SUPPORT SERVICES - PUPILS</b>			[1356] 94,234							[1420] 94,234	109,219

Description	Funct No	(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>(FUND 50 Continued)</b>											
<b>SUPPORT SERVICES INSTRUCTIONAL STAFF</b>	2200										
19 Improvement of Instruction Services	2210		[1357] 8,458							[1421] 8,458	9,351
20 Educational Media Services	2220		[1358] 119,995							[1422] 119,995	141,240
21 Assessment & Testing	2230		[1359] 584							[1423] 584	
<b>22 TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			[1360] 129,037							[1424] 129,037	150,591
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	2300										
23 Board of Education Services	2310		[1361] 5,972							[1425] 5,972	7,545
24 Executive Administration Services	2320		[1362] 21,375							[1426] 21,375	22,844
25 Special Area Administrative Services	2330		[2664] 0							[2665] 0	
<b>26 TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>			[1363] 27,347							[1427] 27,347	30,389
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>	2400										
27 Office of the Principal Services	2410		[1364] 185,123							[1428] 185,123	224,830
28 Other Support Services - School Administration (Attach Itemization)	2490		[1365] 0							[1429] 0	
<b>29 TOTAL SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			[1366] 185,123							[1430] 185,123	224,830
<b>SUPPORT SERVICES - BUSINESS</b>	2500										
30 Direction of Business Support Services	2510		[1367] 6,318							[1431] 6,318	7,658
31 Fiscal Services	2520		[1368] 59,127							[1432] 59,127	69,464

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>(Fund 50 Continued)</b>			[1369]							[1433]	
32 Facilities Acquisition & Const Services	2530		7,135							7,135	8,378
33 Operation & Maintenance of Plant Services	2540		[1370] 982,188							[1434] 982,188	1,184,901
34 Pupil Transportation Services	2550		[1371] 371,113							[1435] 371,113	432,875
35 Food Services	2560		[1372] 276,542							[1436] 276,542	356,050
36 Internal Services	2570		[1373] 52,030							[1437] 52,030	62,589
<b>37 TOTAL SUPPORT SERVICES - BUSINESS</b>			[1375] 1,754,453							[1439] 1,754,453	2,121,915
<b>SUPPORT SERVICES - CENTRAL</b>	2600										
38 Direction of Central Support Services	2610		[1376] 4							[1440] 4	
39 Planning, Research, Development & Evaluation Services	2620		[1377] 5,065							[1441] 5,065	4,695
40 Information Services	2630		[1378] 25,467							[1442] 25,467	30,638
41 Staff Services	2640		[1379] 23,909							[1443] 23,909	29,408
42 Data Processing Services	2660		[1381] 52,888							[1445] 52,888	65,375
<b>43 TOTAL SUPPORT SERVICES - CENTRAL</b>			[1383] 107,333							[1447] 107,333	130,116
<b>44 OTHER SUPPORT SERVICES (Attach Itemization)</b>	2900		[1384] 0							[1448] 0	
<b>45 TOTAL SUPPORT SERVICES *</b>			[1385] 2,297,527							[1449] 2,297,527	2,767,060

\*Total of Lines 18, 22, 26, 29, 37, 43, 44



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
(Fund 50 Continued)	3000		[1386]							[1450]	
<b>46 COMMUNITY SERVICES</b>			<b>3,672</b>							<b>3,672</b>	<b>4,689</b>
<b>NONPROGRAMMED CHARGED</b>	4000										
47 Payments for Special Education Programs	4120		[3660]							[3662]	
48 Payments for Vocational Education Programs	4140		[4104]							[4105]	
<b>49 TOTAL NONPROGRAMMED CHARGES</b>			<b>[3661]</b>							<b>[3663]</b>	
			<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES</b>	5000										
<b>DEBT SERVICES - INTEREST</b>	5100										
50 Tax Anticipation Warrants	5110						[1388]			[1451]	
51 Tax Anticipation Notes	5120						[1389]			[1452]	
										0	
52 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[2782]			[2784]	
										0	
53 State Aid Anticipation Certificates	5160						[2783]			[2785]	
										0	
54 Other (Attach Itemization)	5190						[1390]			[1453]	
										0	
<b>55 TOTAL DEBT SERVICES - INTEREST</b>							<b>[1391]</b>			<b>[1454]</b>	
							<b>0</b>			<b>0</b>	<b>0</b>
<b>56 PROVISION FOR CONTINGENCIES</b>	6000										
<b>57 TOTAL DISBURSEMENTS/EXPENDITURES *</b>			<b>[1387]</b>				<b>[1393]</b>			<b>[1456]</b>	
			<b>2,758,806</b>				<b>0</b>			<b>2,758,806</b>	<b>3,332,400</b>
<b>58 EXCESS (Deficiency) OF RECEIPTS/ REVENUE OVER DISBURSEMENTS/EXPENDITURES</b>										<b>[1457]</b>	
										<b>250,976</b>	

\*Total of Lines 11, 45, 46, 49, 55, 56

Description	Funct No	(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>SITE AND CONSTRUCTION/CAPITAL IMPROVEMENT FUND (60)</b>											
<b>SUPPORT SERVICES</b>	2000										
<b>SUPPORT SERVICES - BUSINESS</b>	2500										
1 Facilities Acquisition & Construction Services	2530	[1458]	[1464]	[1470]	[1476]	[1482]	[1488]			[1494]	
<b>2 TOTAL SUPPORT SERVICES - BUSINESS</b>		[1460]	[1466]	[1472]	[1478]	[1484]	[1490]			[1496]	
		0	0	0	0	0	0			0	0
3 Other Support Services (Attach Itemization)	2900	[1461]	[1467]	[1473]	[1479]	[1485]	[1491]			[1497]	
<b>4 TOTAL SUPPORT SERVICES *</b>		[1462]	[1468]	[1474]	[1480]	[1486]	[1492]			[1498]	
		0	0	0	0	0	0			0	0
<b>NONPROGRAMMED CHARGES</b>											
<b>PAYMENTS TO OTHER GOVERNMENTAL UNITS (IN-STATE)</b>	4100										
5 Payment for Special Education Programs	4120							[4035]		[4038]	
										0	
6 Payment for Vocational Education Programs	4140							[4036]		[4039]	
										0	
7 Other Payments to In-State Governmental Units (Attach Itemization)	4190							[3655]		[3656]	
<b>8 TOTAL PAYMENTS TO OTHER GOVERNMENTAL UNITS (IN-STATE)</b>								[4037]		[4040]	
								0		0	0
9 Payments to Other Governmental Units (Out-of-State)	4200							[2037]		[2040]	
										0	
<b>10 TOTAL NONPROGRAMMED CHARGES **</b>								[2038]		[2041]	
								0		0	0
11 Provision for Contingencies	6000										
<b>12 TOTAL DISBURSEMENTS/EXPENDITURES ***</b>		[1463]	[1469]	[1475]	[1481]	[1487]	[1493]	[2070]		[1499]	
		0	0	0	0	0	0	0		0	0
<b>13 EXCESS (DEFICIENCY) OF RECEIPTS/REVENUE OVER DISBURSEMENTS/EXPENDITURES</b>										[1500]	
										0	

\* Total of Lines 2, 3 \*\* Total of Lines 8, 9 \*\*\* Total of Lines 4, 10, 11

<b>WORKING CASH FUND (70)</b>	<b>Transactions related to the Working Cash Fund must be reflected in the Basis Financial Statements, page 7-8.</b>
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL, FOR THE YEAR ENDING JUNE 30, 2002

Description	Funct No	(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>RENT FUND (80)</b>											
<b>DEBT SERVICE</b>	5000										
1 Corporate Personal Property Replacement Tax Anticipation Notes	5150						[3381]			[3383]	
2 State Aid Anticipation Certificates	5160						[3382]			[3384]	
3 Debt Service - Other (Attach Itemization)	5900			[1507]			[1510]	[4151]		[1513]	
4 <b>TOTAL DEBT SERVICE</b>				[1508]			5,888,711	[4152]		5,888,711	5,798,284
				0			5,888,711	0		5,888,711	5,798,284
5 <b>TOTAL DISBURSEMENTS/ EXPENDITURES</b>				[1509]			[1512]	[4153]		[1515]	
				0			5,888,711	0		5,888,711	5,798,284
6 <b>EXCESS (Deficiency) OF RECEIPTS/REVENUE OVER DISBURSEMENTS/EXPENDITURES</b>										[1516]	
										49,939	

Description	Funct No	(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>FIRE PREVENTION &amp; SAFETY FUND (90)</b>											
<b>SUPPORT SERVICES</b>	2000										
<b>SUPPORT SERVICES - BUSINESS</b>	2500										
1 Facilities Acquisition Construction Services	2530	[3556]	[3563]	[3570]	[3577]	[3584]	[3591]			[3607]	
										0	
2 Operation & Maintenance of Plant Service	2540	[3557]	[3564]	[3571]	[3578]	[3585]	[3592]			[3608]	
										0	
<b>3 TOTAL SUPPORT SERVICES -BUSINESS</b>		[3558]	[3565]	[3572]	[3579]	[3586]	[3593]			[3609]	
		0	0	0	0	0	0			0	0
4 Other Support Services (Attach Itemization)	2900	[3559]	[3566]	[3573]	[3580]	[3587]	[3594]			[3610]	
										0	
<b>5 TOTAL SUPPORT SERVICES *</b>		[3560]	[3567]	[3574]	[3581]	[3588]	[3595]			[3611]	
		0	0	0	0	0	0			0	0
<b>NONPROGRAMMED CHARGES</b>	4000										
6 Other Payments to In-State Governmental Units (Attach Itemization)	4190							[3601]		[3612]	
										0	
<b>7 TOTAL NONPROGRAMMED CHARGES</b>								[3602]		[3613]	
								0		0	0
<b>DEBT SERVICES</b>	5000										
<b>DEBT SERVICES - INTEREST</b>	5100										
8 Tax Anticipation Warrants	5110						[3596]			[3614]	
										0	
<b>9 TOTAL DEBT SERVICES - INTEREST</b>							[3597]			[3615]	
							0			0	0
<b>10 PROVISION FOR CONTINGENCIES</b>	6000										
<b>11 TOTAL DISBURSEMENTS/EXPENDITURES **</b>		[3561]	[3568]	[3575]	[3582]	[3589]	[3599]	[3603]		[3617]	
		0	0	0	0	0	0	0		0	0
<b>12 EXCESS (Deficiency) OF RECEIPTS/REVENUE OVER DISBURSEMENT/EXPENDITURES</b>										[3620]	
										144,097	

\* Total of Lines 3, 4

\*\* Total of Lines 5, 7, 9, 10

## SCHEDULE OF AD VALOREM TAX RECEIPTS

	TAXES RECEIVED 7-1-01 THRU 6-30-02 From 2001 Levy and Prior Levies*	(B) TAXES RECEIVED FROM 2001 LEVY	(C) TAXES RECEIVED FROM 2000 LEVY AND PRIOR LEVIES (Col A-Col B)	(D) TOTAL ESTIMATED TAXES FROM 2001 LEVY	(E) ESTIMATED TAXES DUE FROM 2001 LEVY (Col D-Col B)
1 Educational	19,815,223	5,223,141	14,592,082	23,567,787	18,344,646
2 Operations & Maintenance	4,444,374	1,197,970	3,246,404	5,405,456	4,207,486
3 Bond & Interest **	1,224,002	310,993	913,009	1,403,256	1,092,263
4 Transportation	1,281,058	297,096	983,962	1,340,553	1,043,457
5 Municipal Retirement	866,481	124,828	741,653	563,248	438,420
6 Working Cash	454,478	119,797	334,681	540,546	420,749
7 Rent	4,724,012	1,215,219	3,508,793	5,483,294	4,268,075
8 Capital Improvement	0		0		0
9 Tort Immunity	3,270,166	855,110	2,415,056	3,858,414	3,003,304
10 Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security & Specified Repair	62,291	62,291	0	281,084	218,793
11 Leasing Levy	467,717	117,641	350,076	530,816	413,175
12 Special Education	363,582	95,838	267,744	432,436	336,598
13 Area Vocational Construction	0		0		0
14 Social Security/Medicare Only	1,627,353	423,841	1,203,512	1,912,450	1,488,609
15 Summer School	0		0		0
16 Other (Attach Itemization)	0		0		0
17 Textbooks (Cook Cty School Dist. 299 only)			0		0
18 Playground (Cook Cty School Dist 299 only)			0		0
19 Totals	38,600,737	10,043,765	28,556,972	45,319,340	35,275,575

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

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

**SCHEDULE OF TAX ANTICIPATION WARRANTS**

	(A) OUTSTANDING 7-1-01	(B) ISSUED 7-1-01 THROUGH 6-30-02	(C) RETIRED 7-1-01 THROUGH 6-30-02	(D) OUTSTANDING* 6-30-02
1. Educational Fund	[1764]	[1778]	[1792]	[1806]
				0
Operations and Maintenance Fund. 2	[1765]	[1779]	[1793]	[1807]
				0
3. Municipal Retirement/Soc. Security Fund	[1766]	[1780]	[1794]	[1808]
				0
4. Transportation Fund	[1767]	[1781]	[1795]	[1809]
				0
5. Bond and Interest Fund - Construction	[1768]	[1782]	[1796]	[1810]
				0
6. Bond and Interest Fund - Working Cash	[1769]	[1783]	[1797]	[1811]
				0
7. Bond and Interest Fund - Refunding Bonds	[1770]	[1784]	[1798]	[1812]
				0
Other - Attach Itemization. 8	[1771]	[1785]	[1799]	[1813]
				0
Fire Prevention and Safety. 9	[3621]	[3623]	[3625]	[3627]
				0
<b>10. Totals</b>	[1772]	[1786]	[1800]	[1814]
	0	0	0	0

**SCHEDULE OF TAX ANTICIPATION NOTES**

\* Must Agree with Account No. 407, Page 5

11. Educational Fund	[1773]	[1787]	[1801]	[1815]
				0
Operations and Maintenance Fund. 12	[1774]	[1788]	[1802]	[1816]
				0
13. Other - Attach Itemization	[1775]	[1789]	[1803]	[1817]
				0
14. Fire Prevention and Safety	[3622]	[3624]	[3626]	[3628]
				0
<b>15. Totals</b>	[1776]	[1790]	[1804]	[1818]
	0	0	0	0

**SCHEDULE OF TEACHERS'/EMPLOYEES' ORDERS**

\* Must Agree with Account No. 408, Page 5

16. Ed, O & M, and Trans Funds	[1777]	[1791]	[1805]	[1819]
				0

**SCHEDULE OF CORP. PERS. PROP. REPLACEMENT TAX ANTICIPATION NOTES**

\* Must Agree with Acct. No. 409, Page 5

17. All Funds	[2666]	[2668]	[2670]	[2672]
				0

**SCHEDULE OF GENERAL STATE AID ANTICIPATION CERTIFICATES**

\* Must Agree with Account No. 406, Page 5

18. All Funds	[2667]	[2669]	[2671]	[2673]
				0

\* Must Agree with Account No. 410, Page 5

**SCHEDULE OF ENERGY COSTS**

**FUNCTION 2540 (Operations & Maintenance of Plant Services)**

Object # (460)	FY2001	FY2002	% Increase (Decrease)
1. Bottled Gas (461)	[4220]	[4221]	
2. Oil (462)	[4222]	[4223]	
3. Coal (463)	[4224]	[4225]	
4. Gasoline (464)	[4226]	[4227]	
5. Natural Gas (465)	[4228]	[4229]	
	1,416,543	675,967	-52.28%
6. Electricity (466)	[4230]	[4231]	
	1,253,380	1,110,154	-11.43%
7. Other (469)	[4232]	[4233]	
<b>8. Totals</b>	[4234]	[4235]	
	2,669,923	1,786,121	-33.10%

Include all energy costs from the Educational Fund and the Operations and Maintenance Fund charged to Function 2540. The object numbers are in accordance with the Illinois Program Accounting Manual.

Expenditures should include energy costs related to energy and/or utility costs from a private utility service or public supply company. Included are transportation costs involved in securing these products or services.

**SCHEDULE OF BONDS PAYABLE**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(Subtotal)	TOTAL
1. Year of Bond Issue	1990	1993	1993	2002						
1a. Amount of Original Issue	5,999,510	3,000,000	1,500,000	5,025,000						
1b. Type of Bond Issue *	1	1	4	3						
2. Bonds Outstanding 7-1-01 **	2,029,930	1,050,000	1,500,000	0						[1878] 4,579,930
<b>ADD:</b>										
3. Bonds Issued 7-1-01 through 6-30-02				5,025,000						[1879] 5,025,000
4. State reason and enter amount (in column H) for any difference with Page 8, Line 24	(Reason)								[4116]	
<b>LESS:</b>										
5. Bonds Retired 7-1-01 through 6-30-02	484,090	300,000							[4112] 784,090	
6. Bonds Defeased 7-1-01 through 6-30-02	1,545,840		1,500,000						[4113] 3,045,840	
7. Total Bonds Retired/Defeased	2,029,930	300,000	1,500,000	0	0	0	0	0		[1880] 3,829,930
<b>EQUALS:</b>										
8. Bonds Outstanding 6-30-02	0	750,000	0	5,025,000	0	0	0	0		[4110] 5,775,000
9. Amount to Be Provided to Retire Bonds ***		435,000		3,347,910						[4111] 3,782,910

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

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bond
- 4. Fire Prevention, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds

\*\* This total must agree with Page 43 Line 8, 2000-2001 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 % of original issue that relates to each type.

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

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

	ACCOUNT NUMBER	(A) TORT IMMUNITY	(B) SPECIAL EDUCATION	(C) AREA VOCATIONAL CONSTRUCTION
1. Cash Basis Fund Balance, July 1, 2001 <sup>a</sup>		[1887] 550,354	[1910]	[1923]
2. Ad Valorem Taxes Received by Local Education Agency	1,2,4 1, 2, 4 or 5-1100	[1888] 3,270,166	[1911] 363,582	[1924] 0
3. Earnings on Investments	1, 2, 4, 5 or 6-1500	[1889]	[1912]	[1925]
4. Sale of Bonds	6-7200	[3338]	[2046]	[1926]
5. Other Receipts from Local Sources (attach itemization)		[1890]	[1913]	[1927]
6. Public Law 81-874	1, 2, 4 or 5-4110	[1891]	[1915]	[1928]
7. Total Receipts (Total of Lines 2,3,4,5 and 6)		[1892] 3,270,166	[1916] 363,582	[1929] 0
8. Total Amount Available (Total of Lines 1 and 7)		[1893] 3,820,520	[1917] 363,582	[1930] 0
9. Special Education	1 or 5-1200		[2952] 430,858	
10. Facilities Acquisition and Construction Services	2 or 6-2530		[1918]	[1931]
11. Tort Immunity		[1894] 3,922,087		
12. Other (attach itemization)			[1919]	[1932]
13. Nonprogrammed Charges	1,2,4 or 6-4000		[1920]	[1933]
14. Total Disbursements (Total of Lines 9,10,11,12 and 13)		[1896] 3,922,087	[1921] 430,858	[1934] 0
15. Cash Basis Fund Balance, June 30, 2002 (Line 8 minus Line 14) <sup>d</sup>		[1897] (101,567)	[1922] (67,276)	[1935] 0

- a. Must agree with line 15, page 44, 2000-2001 Illinois School District Annual Financial Report. If different, please explain.
- b. The local education agency shall invest, within two working days, all monies not needed immediately for district operation (30 ILCS 225/1).
- c. Tort Immunity expenditures should be reported on this line regardless of the fund/function used. Also see the schedule at right.
- d. 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.

**TORT IMMUNITY EXPENDITURE SCHEDULE\***

1  Yes  No [4236] **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 [4237]  
1,134,388

Total Reserve Remaining [4238]  
1,103,271

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.	[4239] 1
b. Unemployment Insurance Act	[4240] 5,970
c. Insurance (Regular or Self-Insurance)	[4241] 536,416
d. Risk Management and Claims Service	[4242]
e. Judgments/Settlements	[4243]
f. Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or	[4244] 2,013,441
g. Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	[4245]
h. Legal Services	[4246] 231,871
I. Principal and Interest on Tort Bonds	[4247]

\*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

**THIS PAGE MUST BE COMPLETED**

The source document for this computation is the Illinois State Board of Education Form 50-35, Illinois School District Annual Financial Report, 2001-2002.

**INSTRUCTIONS FOR COMPLETING FINANCIAL DATA INDIRECT COST RATE DETERMINATION**

Indirect cost rates are computed from information provided within the body of the Annual Financial Report. However, it is necessary that certain expenditure accounts be further subdivided to identify federal program activities.

Enter the disbursements/expenditures included within each function account that were charged to and reimbursed from any federal grant program. Also include all amounts paid to or for other employees within each function account 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 from IASA Title I for a clerk, the salaries of all other IASA Title I clerks performing like duties included in that function account must be included. Also include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function accounts that are listed.

**EXCEPTION:** Enter the cost of food included within Function (1-2560) Accounts regardless of the funding source (s) since this cost must be excluded in the rate computation.

**DO NOT LEAVE ANY SPACES BLANK. Enter a zero on all lines where no costs are charged.**

**Section 1 Restricted Programs \***

This section is applicable to federal programs which restrict expenditures to those that "supplement but do not supplant" state or local effort. Some examples of

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

1. Direction of Business Support Services (1-2510) and (5-2510) . . . . .	\$ <u>0</u>
<i>Enter the cost included within the Function (1-2510) and (5-2510) Accounts, Direction of Business Support Services, charged directly to and reimbursed from federal grant programs.</i>	[2793]
2. Fiscal Services (1-2520) and (5-2520). . . . .	\$ <u>0</u>
<i>Enter the cost included within the Function (1-2520) and (5-2520) Accounts, Fiscal Services, charged directly to and reimbursed from federal grant programs.</i>	[2794]
3. Food Services (1-2560)** . . . . .	\$ <u>1,378,315</u>
<i>Enter the cost of food included within the Function (1-2560) Accounts, Food Services.</i>	[3669]
4. Internal Services (1-2570) and (5-2570). . . . .	\$ <u>239,753</u>
<i>Enter the cost included within the Function (1-2570) and (5-2570) Accounts, Internal Services charged directly to and reimbursed from federal grant programs.</i>	[2795]
5. Staff Services (1-2640) and (5-2640). . . . .	\$ <u>0</u>
<i>Enter the cost included within the Function (1-2640) and (5-2640) Accounts, Staff Services charged directly to and reimbursed from federal grant programs.</i>	[2797]
6. Data Processing Services (1-2660) and (5-2660) . . . . .	\$ <u>0</u>
<i>Enter the cost included within the Function (1-2660) and (5-2660) Accounts, Data Processing Services, charged directly to and reimbursed from federal grant programs.</i>	[2799]

**Section 2 Unrestricted Programs\***

This section is applicable to federal programs whose funds may be used either to supplement, and/or supplant local funds.

B. Support Services - Direct Costs (1, 2, and 5-2000)

7. Operation and Maintenance of Plant Services (1, 2, and 5-2540) . . . . .	\$ <u>33,645</u>
<i>Enter the cost included within the Function (1-2540), (2-2540), and (5-2540) Accounts, Operation Maintenance of Plant Services, charged directly to and reimbursed from federal grant programs.</i>	[2801]

\* ALL CAPITAL OUTLAY MUST BE EXCLUDED

\*\* Must be less than Page 27, Line 34, Columns 3 and 4

**\*STATISTICAL INFORMATION  
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION  
THIS SCHEDULE MUST BE COMPLETED**

	(A) Cost 7-1-01	(B) Add: 2001-2002 ADDITIONS	(C) Less: 2001-2002 DELETIONS	(D) COST 6-30-02	LIFE IN YEARS	ACCUMULATED DEPRECIATION 7-1-01	(F) Add: DEPRECIATION ALLOWABLE 2001-2002	(G) Less: DEPRECIATION DELETIONS 2001-2002	(H) ACCUMULATED DEPRECIATION 6-30-02	(I) DEPRECIATED BALANCE 6-30-02
1. Land	[1947] 5,741,990	[1953] 157,460	[1959] 	[1965] 5,899,450	0					[1995] 5,899,450
2. Buildings	[1948] 115,478,806	[1954] 99,118	[1960] 	[1966] 115,577,924	50	[1972] 54,706,087	[1978] 2,339,158	[1984] 	[1990] 57,045,245	[1996] 58,532,679
3. Improvements Other than Building	[1949] 2,178,526	[1955] 17,139	[1961] 180,998	[1967] 2,014,667	20	[1973] 914,215	[1979] 100,733	[1985] 180,998	[1991] 833,950	[1997] 1,180,717
4. Equipment Other than Transportation/Food Services	[1950] 15,338,034	[1956] 1,463,545	[1962] 1,565,983	[1968] 15,235,596	10**	[1974] 8,223,201	[1980] 1,527,743	[1986] 1,565,983	[1992] 8,184,961	[1998] 7,050,635
5. Construction in Progress	[3390] 0	[3391] 	[3392] 	[3393] 0						[3398] 0
6. Transportation Equipment	[1951] 4,902,523	[1957] 1,568,451	[1963] 382,447	[1969] 6,088,527	5**	[1975] 2,366,630	[1981] 1,217,705	[1987] 382,447	[1993] 3,201,888	[1999] 2,886,639
7. Food Services Equipment	[4941] 137,610	[4942] 108,158	[4943] 	[4944] 245,768	10	[4945] 39,970	[4946] 24,577	[4947] 	[4948] 64,547	[4949] 181,221
<b>8. Totals</b>	[1952] 143,777,489	[1958] 3,413,871	[1964] 2,129,428	[1970] 145,061,932		[1976] 66,250,103	[1982] 5,209,916	[1988] 2,129,428	[1994] 69,330,591	[2000] 75,731,341

\* 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, 2000-2001 Annual Financial Report.

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

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA  
TUITION CHARGE COMPUTATIONS (2001-2002)**

**A. TOTAL EXPENDITURES**

FUND	PAGE	LINE	COLUMN		
1. ED	28	65	9	TOTAL EXPENDITURES	\$ 114,641,878
2. O&M	30	26	9	TOTAL EXPENDITURES	<u>11,540,385</u>
3. B&I	31	14	9	TOTAL EXPENDITURES	<u>1,536,042</u>
4. TR	33	24	9	TOTAL EXPENDITURES	<u>5,438,398</u>
5. MR/SS	37	57	9	TOTAL EXPENDITURES	<u>2,758,806</u>
6. RENT	39	5	9	TOTAL EXPENDITURES	<u>5,888,711</u>
7. TOTAL (LINES 1 THROUGH 6)					\$ <u>141,804,220</u>

**B. LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM**

8. TR	10	32	4	REG. TRANS. FEES FROM OTHER/LEAs	\$ 0
9. TR	10	35,36,37	4	SUMMER SCHOOL TRANSPORTATION FEES	<u>0</u>
10. TR	11	39	4	VOC. EDUC. TRANS. FEES FROM OTHER LEAs	<u>0</u>
11. TR	11	42	4	SPEC. EDUC. TRANS. FEES FROM OTHER LEAs	<u>0</u>
12. TR	11	44,45,46	4	ADULT TRANS. FEES	<u>0</u>
13. O&M	16	129	2	TOTAL ADULT EDUCATION	<u>0</u>
14. ED-O&M-TR-MR/SS	17	142	1,2,4,5	EARLY CHILDHOOD BLOCK GRANT	<u>1,421,385</u>
15. ED-O&M-TR		152	1,2,4	ILLINOIS SCHOLARS PROGRAM	<u>0</u>
16. ED-O&M-TR	18	153	1,2,4	ILLINOIS OCCUPATIONAL INFO. COORD. COMM	<u>0</u>
17. ED-TR	18	158	1,4	PARENTAL INVOLVMENT	<u>0</u>
18. ED-TR	18	159	1,4	SUMMER BRIDGES	<u>507,607</u>
19. ED	19	174	1	HEAD START	<u>0</u>
20. ED-O&M-TR-MR/SS	22	204-205	1,2,4,5	FED. SPEC. ED. (Non K-12)	<u>174,816</u>
21. ED-O&M-MR/SS	22	213	1,2,5	VE-PERKINS-TITLEII/C-POSTSECONDARY/ADULT	<u>0</u>
22. O&M	23	218	2	TOTAL FED. ADULT EDUCATION	<u>0</u>
23. ED	25	4	1,2,3,4,6	ADULT/CONTINUING EDUCATION	<u>651,320</u>
24. ED	25	7	1,2,3,4,6	SUMMER SCHOOL	<u>406,110</u>
25. ED	27	45	1,2,3,4,6	COMMUNITY SERVICES	<u>1,927,558</u>
26. ED	28	54	3,6	TOTAL NONPROGRAMMED CHARGES	<u>337,818</u>
27. ED	28	62	6	LEASE/PURCHASES PRINCIPAL RETIRED	<u>0</u>
28. ED	28	65	5	TOTAL EXP. - CAPITAL OUTLAY	<u>1,492,969</u>
29. ED	28	65	7	TOTAL EXP. - TRANSFERS	<u>0</u>
30. ED	28	65	8	TOTAL EXP. - TUITION	<u>1,998,458</u>
31. O&M	29	10	1,2,3,4,6	COMMUNITY SERVICES	<u>0</u>
32. O&M	30	16	9	TOTAL NONPROGRAMMED CHARGES	<u>0</u>
33. O&M	30	23	6	LEASE/PURCHASES PRINCIPAL RETIRED	<u>315,000</u>
34. O&M	30	26	5	TOTAL EXP. - CAPITAL OUTLAY	<u>384,444</u>
35. B&I	31	10	9	BOND PRINCIPAL RETIRED	<u>784,090</u>
36. B&I	31	14	7	TOTAL EXP. - TRANSFERS	<u>0</u>
37. TR	32	5	1,2,3,4,6	COMMUNITY SERVICES	<u>0</u>
38. TR	32	14	9	TOTAL NONPROGRAMMED CHARGES	<u>0</u>
39. TR	33	21	6	LEASE/PURCHASES PRINCIPAL RETIRED	<u>0</u>
40. TR	33	24	5	TOTAL CAPITAL OUTLAY	<u>1,548,263</u>
41. MR/SS	34	4	2	ADULT CONTINUING EDUCATION PROGRAMS	<u>615</u>
42. MR/SS	34	7	2	SUMMER SCHOOL PROGRAMS	<u>413</u>
43. MR/SS	37	46	2	COMMUNITY SERVICES	<u>3,672</u>
44. MR/SS	37	49	2	TOTAL NONPROGRAMMED CHARGES	<u>0</u>
45. TOTAL DEDUCTIONS (Lines 8 through 44)					\$ <u>11,954,538</u>
46. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 45)					<u>129,849,682</u>
47. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2001-02 (ISBE 54-33, Line 12))					<u>13911.89</u>
48. OPERATING EXPENSE PER PUPIL (Line 46 divided by Line 47)					\$ <u><u>9,333.72</u></u>

(Continued on adjacent page)

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2001-2002)**

(Continued from page 47)

<b>C. LESS OFFSETTING RECEIPTS/REVENUES:</b>						
<b>FUND</b>	<b>PAGE</b>	<b>LINE</b>	<b>COLUMN</b>			
49. TR	10	31	4	REG. TRANS. FEES FROM PUPILS OR PARENTS	\$	164,934
50. TR	10	33	4	REG. TRANS. FEES FROM PRIVATE SOURCES		6,577
51. TR	10	34	4	REG. TRANS. FEES-CO CURRICULAR		0
52. TR	11	38	4	VOC. TRANS. FEES FROM PUPILS OR PARENTS		0
53. TR	11	40	4	VOC. TRANS. FEES FROM OTHER SOURCES		0
54. TR	11	41	4	SPEC. EDUC. TRANS FEES FROM PUPILS OR PARENTS		0
55. TR	11	43	4	SPEC. EDUC. TRANS FEES FROM OTHER SOURCES		0
56. ED	12	57	1	TOTAL FOOD SERVICES		1,287,094
57. ED-O&M	12	63	1,2	TOTAL PUPIL ACTIVITIES		74,304
58. ED	12	64	1	RENTALS - REGULAR TEXTBOOK		607,982
59. ED	12	67	1	RENTALS - OTHER		0
60. ED	12	68	1	SALES - REGULAR TEXTBOOK		9,828
61. ED	12	71	1	SALES - OTHER		0
62. ED	12	72	1	TEXTBOOKS - OTHER		0
63. ED-O&M	13	74	1,2	RENTALS		227,884
64. ED-O&M-TR	13	76	1,2,4	SERVICES PROVIDED OTHER LEA's		2,820,379
65. ED-O&M-TR	13	78	1,2,4	PAYMENTS FROM OTHER LEA'S		0
66. ED	13	80	1	LOCAL FEES		12,833
67. ED-O&M-TR	14	105	1,2,4	TOTAL SPECIAL EDUCATION		7,836,870
68. ED-O&M-TR-MR/SS	15	118	1,2,4,5	TOTAL VOCATIONAL EDUCATION		186,634
69. ED-MR/SS	121	1,5		TOTAL BILINGUAL EDUCATION		46,336
70. ED-TR	16	122	1,4	GIFTED EDUCATION		161,327
71. ED	16	123	1	STATE FREE LUNCH & BREAKFAST		283,409
72. ED-O&M	16	124	1,2	DRIVER EDUCATION		131,470
73. ED-O&M-TR	16	134	1,2,4	TOTAL TRANSPORTATION		2,770,290
74. ED	16	135	1	LEARNING IMPROVEMENT - CHANGE GRANTS		9,598
75. ED-O&M-TR-MR/SS	16	136	1,2,4,5	BLOCK GRANT FOR PROFESSIONAL DEVELOPMENT		0
76. ED-O&M-TR-MR/SS	17	137	1,2,4,5	SCIENTIFIC LITERACY		0
77. ED-O&M-TR-MR/SS	17	138	1,2,4,5	STATE SUBSTANCE ABUSE & VIOLENCE PREVENTION		0
78. ED-O&M-TR-MR/SS	17	139	1,2,4,5	STATE URBAN EDUCATION PARTNERSHIP		47,852
79. ED-TR-MR/SS	17	140	1,4,5	TRUANT ALTERNATIVE/OPTIONAL EDUCATION		445,192
80. ED-TR-MR/SS	17	141	1,4,5	REGIONAL SAFE SCHOOLS PROGRAM		264,317
81. ED-O&M-TR-MR/SS	17	143-144	1,2,4,5	TOTAL READING IMPROVEMENTS		863,862
82. ED	17	145	1	REPORT CARDS		0
83. ED-O&M-TR-MR/SS	17	146	1,2,4,5	CHICAGO BLOCK GRANT-GENERAL EDUCATION		0
84. ED-O&M-TR-MR/SS	17	147	1,2,4,5	CHICAGO BLOCK GRANT-EDUCATIONAL SERVICES		0
85. ED-O&M-TR-MR/SS-RT	17	148	1,2,4,5,8	ADA SAFETY AND EDUCATIONAL BLOCK GRANT		525,814
86. ED-O&M-TR	18	149	1,2,4	TECHNOLOGY-INTEGRATION PROGRAM		0
87. ED	18	150	1	STATE LIBRARY GRANT		11,287
88. ED	18	151	1	ILLINOIS ARTS COUNCIL GRANTS		0
89. ED-O&M-TR	18	154	1,2,4	PROJECT SUCCESS		0
90. ED-TR	18	155	1,4	IDOT SAFETY		0
91. ED-TR	18	156	1,4	IDOT ALCOHOL AWARENESS		0
92. ED-TR	18	160	1,4	ACADEMIC EARLY WARNING LIST		98,236
93. ED-TR	18	161	1,4	CLASSROOM TEACHER-CLASS SIZE REDUCTION		0
94. O&M	18	163	2	SCHOOL INFRASTRUCTURE-MAINTENANCE PROJECTS		0
95. ED-O&M-B&I-TR-MR/SS-RT	19	165	1,2,3,4,5,8	OTHER REVENUE FROM STATE SOURCES		459,404
96. ED	19	174	1	(SUBTRACT) HEAD START		0
97. ED-O&M-TR-MR/SS	19	179	1,2,4,5	RESTRICTED GRANTS-IN-AID FROM FED. GOV.		1,049,833
98. ED-O&M-TR-MR/SS	20	180	1,2,4,5	TITLE VI - FORMULA		149,259
99. ED	20	188	1	TOTAL FOOD SERVICE		3,151,739
100. ED-O&M-TR-MR/SS	21	198	1,2,4,5	TOTAL TITLE I		6,083,078
101. ED-O&M-TR-MR/SS	21	203	1,2,4,5	TOTAL SAFE AND DRUG FREE		169,674
102. ED-O&M-TR-MR/SS	22	213	1,2,5	(SUBTRACT) V.E. - PERKINS - TITLE IIC - POSTSEC/ADULT		0
103. ED-O&M-MR/SS	23	217	1,2,5	TOTAL VOCATIONAL EDUCATION		0
104. ED-O&M-TR-MR/SS	23	222	1,2,4,5	MEDICAID MATCHING FUNDS		864,534
105. ED-TR-MR/SS	23	223	1,4,5	EMERGENCY IMMIGRANT ASSISTANCE		0
106. ED-TR-MR/SS	23	224	1,4,5	LEARN AND SERVE AMERICA		0
107. ED-O&M-TR-MR/SS	24	225	1,2,4,5	MC KINNEY EDUC. FOR HOMELESS CHILDREN		0
108. ED-O&M-TR-MR/SS	24	226	1,2,4,5	TITLE II - EISENHOWER - PROFESSIONAL DEVELOPMENT FORMULA		183,223
109. ED-O&M-TR-MR/SS	24	227	1,2,4,5	GOALS 2000		156,708
110. ED-O&M-TR-MR/SS	24	228	1,2,4,5	GOALS 2000 - LEADERSHIP		0
111. ED-O&M-TR-MR/SS	24	229	1,2,4,5	ACADEMIC EARLY WARNING LIST		0
112. ED-O&M-TR-MR/SS	24	230	1,2,4,5	DEPT. OF REHABILITATION SERVICES		175,570
113. ED-O&M-TR-MR/SS	24	231	1,2,4,5	FEDERAL CHARTER SCHOOLS		0
114. ED-O&M-TR-MR/SS	24	232	1,2,4,5	FEDERAL EMERGENCY MANAGEMENT AID		0
115. ED-O&M-TR-MR/SS	24	234	1,2,4,5	OTHER REVENUE FROM FEDERAL SOURCES		2,601,129
116. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 49 through 115)					\$	33,938,460
117. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 46 minus 116)						95,911,222
118. ADD TOTAL DEPRECIATION ALLOWANCE (Page 46, Column F)						5,209,916
119. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 117 plus Line 118)						101,121,138
120. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2001-02 (ISBE 54-33, Line 12))						13911.89
121. PER CAPITA TUITION CHARGE (Line 119 divided by Line 120)					\$	7,268.68

**This page is provided for detailed itemizations as requested within the body of the Report.**

**ILLINOIS STATE BOARD OF EDUCATION**

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

NAME OF SCHOOL DISTRICT Board of Education of the City of Peoria
REGION-COUNTY-DISTRICT CODE NUMBER 48-072-1500-25

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

FUNCTION		Actual Expenditures, Fiscal Year 2002			Budgeted Expenditures, Fiscal Year 2003			
		Educational Fund	Operations and Maintenance Fund	TOTAL	Educational Fund	Operations and Maintenance Fund	TOTAL	
DESCRIPTION	NO.	(1)	(2)	(3)	(4)	(5)	(6)	
Executive Administration 1. Services	2320	595,749		595,749	563,675		563,675	
Special Area 2. Administration Services	2330	175,491		175,491	152,180		152,180	
Other Support Services - 3. School Administration	2490	387,358		387,358	129,380		129,380	
Direction of Business 4. Support Services	2510	146,483	32,512	178,995	109,381	21,820	131,201	
5. Internal Services	2570	1,654,591		1,654,591	1,335,940		1,335,940	
Direction of Central 6. Support Services	2610	62,901		62,901	46,970		46,970	
DEDUCT - Early Retirement or Other 7. Pension Obligations Included Above		56,611		56,611	0	0	0	
<b>8. TOTALS</b>		2,965,962	32,512	2,998,474	2,337,526	21,820	2,359,346	
Percent Increase (Decrease) for FY 2003 9. (Budgeted) over FY 2002 (Actual)								(21.31511)

**CERTIFICATION**

*I certify that the amount shown above as "Actual Expenditures, Fiscal Year 2002" agree with the amounts shown on the district's Annual Financial Report for Fiscal Year 2002. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2003" agree with the amounts on the budget adopted by the Board of Education on*

(Note: Type the date 00/00/00)

08/05/02

(Date of Budget Adoption)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Signature of Superintendent

*I certify that this district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student and that the Board of Education, subsequent to a public hearing, has waived the requirements of the Limitation of Administrative Costs legislation for the above fiscal year.*

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Signature of Superintendent

*I certify that this district has requested a waiver pursuant to Chapter 105 ILCS 5/2-3.25g.*

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Signature of Superintendent

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2002**

DISTRICT/JOINT AGREEMENT NAME Board of Education of the City of Peoria	RCDT NUMBER 48-072-1500-25	AUDIT FIRM ID CODE 066-003320	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) 0	NAME AND ADDRESS OF AUDIT FIRM Clifton Gunderson LLP 301 SW Adams St., Suite 900, PO Box 1835 Peoria Illinois 61656-1835		
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 3202 N. Wisconsin Peoria 61603	E-MAIL ADDRESS: 0		
	NAME OF AUDIT SUPERVISOR Dennis G. Bailey		
	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003320		
	CPA FIRM TELEPHONE NUMBER (309) 671-4500	FAX NUMBER (309) 671-4508	

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

- 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)

Board of Education of the City of Peoria  
48-072-1500-25  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)<sup>1</sup>**  
Year Ended June 30, 2002

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 # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.  (G)	Final Status  (H)	Budget  (I)
			Year 7/1/00-6/30/01 (C)	Year 7/1/01-6/30/02 (D)	Year 7/1/00-6/30/01 (E)	Year 7/1/01-6/30/02 (F)			
Flow-through revenue from federal sources:									
Passed through the Illinois State Board of Education:									
Medicaid Matching Fund (Agency Fund)	93.778	01-4900-01	27,355,667	0	27,355,667	0	0	27,355,667	N/A
		02-4900-01	0	7,579,260	0	7,579,260	0	7,579,260	N/A
Passed through the Illinois Department of Public Aid:									
Medicaid Matching Fund (Agency Fund)	93.778	02-4900-01	0	16,906,815	0	16,906,815	0	16,906,815	N/A
Total Medicaid Matching Fund				24,486,075		24,486,075			
Unrestricted grants-in-aid received directly from the federal government:									
Federal Impact Act	84.041	N/A	1,519	2,677	1,519	2,677	0	4,196	N/A















Board of Education of the City of Peoria  
 48-072-1500-25  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)<sup>1</sup>**  
 Year Ended June 30, 2002

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 # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.  (G)	Final Status  (H)	Budget  (I)
			Year 7/1/00-6/30/01  (C)	Year 7/1/01-6/30/02  (D)	Year 7/1/00-6/30/01  (E)	Year 7/1/01-6/30/02  (F)			
Federal sources:									
Received through Illinois State Board of Education:									
Federal Adult Education - Basic	84.002	01-4800-00	168,000	0	168,000	0	0	168,000	168,000
Other Restricted grants-in-aid:									
Medicaid Matching Fund - Administrative Outreach	93.778	01-4900-00	458,794	146,758	458,794	146,758	0	605,552	N/A
Medicaid Matching Fund - Fee For Service	93.778	01-4900-01	496,318	0	496,318	0	0	496,318	N/A
		02-4900-01	0	200,997	0	200,997	0	200,997	N/A
				200,997		200,997			
Total Medicaid Matching Fund				347,755		347,755			







Board of Education of the City of Peoria  
48-072-1500-25  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)<sup>1</sup>**  
Year Ended June 30, 2002

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 # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.  (G)	Final Status  (H)	Budget  (I)
			Year 7/1/00-6/30/01  (C)	Year 7/1/01-6/30/02  (D)	Year 7/1/00-6/30/01  (E)	Year 7/1/01-6/30/02  (F)			
Federal sources:									
Received through Illinois State Board of Education:									
Class Size Reduction Program	84.340	01-4110-00	762,259	8,090	762,259	8,090	0	770,349	770,349
		02-4110-00	0	957,421	0	957,421	0	957,421	1,021,148
Total Class Size Reduction Program				965,511		965,511			
Total Received Through the Illinois State Board of Education				16,489,721		16,489,721			
Other Revenue from Federal Sources:									
Received through State Of Illinois Department of Public Aid:									
Medicaid Matching Fund - Administrative Outreach	93.778	N/A	0	516,779	0	516,779	0	516,779	N/A

Board of Education of the City of Peoria  
48-072-1500-25  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)<sup>1</sup>**  
Year Ended June 30, 2002

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 # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.  (G)	Final Status  (H)	Budget  (I)
			Year 7/1/00-6/30/01  (C)	Year 7/1/01-6/30/02  (D)	Year 7/1/00-6/30/01  (E)	Year 7/1/01-6/30/02  (F)			
Other Revenue from Federal Sources:									
Received through State Of Illinois Department									
of Human Services:									
Adolescent Health Program	93.994	111G0395000	92,167	-2,167	92,167	-2,167	0	90,000	90,000
		211G2395231	0	30,000	0	30,000	0	30,000	30,000
Total Adolescent Health Program				27,833		27,833			
Secondary Transitional Experience Program	84.126	140C0001547	130,233	0	130,233	0	0	130,233	130,333
		240C0001547	0	11,830	0	11,830	0	11,830	11,830
		240C2001547	0	163,740	0	163,740	0	163,740	178,776
Total Secondary Transitional Experience Program				175,570		175,570			
Total Received through Illinois Department of									
Human Services				203,403		203,403			

**Board of Education of the City of Peoria**  
**48-072-1500-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)<sup>1</sup>**  
**Year Ended June 30, 2002**

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 # <sup>3</sup>  (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.  (G)	Final Status  (H)	Budget  (I)
			Year 7/1/00-6/30/01  (C)	Year 7/1/01-6/30/02  (D)	Year 7/1/00-6/30/01  (E)	Year 7/1/01-6/30/02  (F)			
Other Revenue from Federal Sources:									
Received through Illinois Community College Board:									
Federal Adult Education - Basic	84.002	514AA	0	283,502	0	283,502	0	283,502	300,000
Federal Adult Education - EL/Civics	84.002	514AA	0	23,958	0	23,958	0	23,958	23,958
Received through United States Department of Agriculture:									
Million for the Millenium - TREES	10.664	00-DG-11244225-266	27,188	2,433	27,188	2,433	0	29,621	30,400
Total Other Revenue From Federal Sources				1,030,075		1,030,075			
Total Federal Revenue/Expenditures - Educational Fund				17,522,473		17,522,473			
Total Federal Financial Assistance				42,008,548		42,008,548			

- (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.

**Board of Education of the City of Peoria**  
**48-072-1500-25**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ended June 30, 2002**

**Note 1: Basis of Presentation**<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **[Entity #XYZ]** and is presented on the **[identify basis of accounting]**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **[general-purpose or basic]** financial statements.

**Note 2: Subrecipients**<sup>6</sup>

Of the federal expenditures presented in the schedule, **[Entity #XYZ]** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients

---

<sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.  
<sup>6</sup> Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

Board of Education of the City of Peoria  
48-072-1500-25  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2002

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified? \_\_\_\_\_ YES \_\_\_\_\_ NO
- Reportable Condition(s) identified that are not considered to be material weakness(es) \_\_\_\_\_ YES \_\_\_\_\_ None Reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ YES \_\_\_\_\_ NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? \_\_\_\_\_ YES \_\_\_\_\_ NO
- Reportable Condition(s) identified that are not considered to be material weakness(es) \_\_\_\_\_ YES \_\_\_\_\_ None Reported

Type of auditor's report issued on compliance for major programs: \_\_\_\_\_  
(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 \_\_\_\_\_ NO

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>

Dollar threshold used to distinguish between Type A and Type B programs: \_\_\_\_\_

Auditor qualified as low-risk auditee? \_\_\_\_\_ 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.

Board of Education of the City of Peoria  
48-072-1500-25  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2002

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2002 would be assigned a reference number of 02-01, 02-02, etc.

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

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

Board of Education of the City of Peoria  
48-072-1500-25  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2002

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.



**Board of Education of the City of Peoria**  
**48-072-1500-25**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**June 30, 2002**

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

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

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

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

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

**Board of Education of the City of Peoria**  
**48-072-1500-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**June 30, 2002**

**Corrective Action Plan**

Finding No.: \_\_\_\_\_

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.

**Balancing Sheet**

This sheet interrogates various cells to assure that selected items are in balance.  
Out of balance conditions are accompanied by an error message.

**One or more errors detected here cause may cause this AFR to be returned for correction and reprocessing.**

Cell References	Message
<b>This section checks cash balances and whether reserved + unreserved fund balances = total fund balance.</b>	
P3 Line 1 Cash balances cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
Page 4 Fixed Assets value cannot be negative	OK
P5 (2374) + (31) = P8 (1569)	OK
P5 (2376) + (62) = P8 (1583)	OK
P5 (2443) + (79) = P8 (1597)	OK
P5 (2414) + (109) = P8(1611)	OK
P5 (2416) + (128) = P8 (1625)	OK
P5 (2474) + (151) = P8 (1639)	OK
P5 (2850) + (2851) = P8 (3262)	OK
P5 (2445) + (187) = P8 (1667)	OK
P5 (3505) + (3506) = P8 (3530)	OK
<b>This checks whether Total Assets equal Total Liabilities and Fund Balance</b>	
P. 3 (16) = P. 5 (32)	OK
P. 3 (48) = P. 5 (63)	OK
P. 3 (70) = P. 5 (80)	OK
P. 3 (96) = P. 5 (110)	OK
P. 3 (119) = P. 5 (129)	OK
P. 3 (142) = P. 5 (152)	OK
P. 3 (2827) = P. 5 (2852)	OK
P. 3 (180) = P. 5 (188)	OK
P. 3 (3491) = P. 5 (3507)	OK
<b>This section performs basic checks and then looks for zeros in certain fields when accounting basis is cash</b>	
Cover, Accounting Basis	OK
Cover, Are Opinion letters and footnotes attached?	OK
Are Federal Expenditures greater than \$300,000?	OK
Is all A133 Single Audit information completed and attached?	OK
P. 3 (3351)	OK
P. 3 (4)	OK
P. 3 (5)	OK
P. 3 (3354)	OK
P. 3 (36)	OK
P. 3 (37)	OK
P. 3 (3357)	OK
P. 3 (65)	OK
P. 3 (3359)	OK
P. 3 (84)	OK
P. 3 (85)	OK

P. 3 (3362)	OK
P. 3 (112)	OK
P. 3 (113)	OK
P. 3 (3457)	OK
P. 3 (3458)	OK
P. 3 (133)	OK
P. 3 (3367)	OK
P. 3 (2819)	OK
P. 3 (3370)	OK
P. 3 (173)	OK
P. 3 (3486)	OK
P. 3 (3487)	OK
P. 4 (3375)	OK
P. 5 (3352)	OK
P. 5 (3355)	OK
P. 5 (3428)	OK
P. 5 (3360)	OK
P. 5 (3363)	OK
P. 5 (3365)	OK
P. 5 (4051)	OK
P. 5 (3492)	OK
P. 5 (27)	OK
P. 5 (58)	OK
P. 5 (73)	OK
P. 5 (105)	OK
P. 5 (124)	OK
P. 5 (147)	OK
P. 5 (2847)	OK
P. 5 (183)	OK
P. 5 (3501)	OK
<b>This section checks total disbursements and excess of receipts to revenues on page 7 to their equivalents on page 44 et. seq.</b>	
P. 7 (2500) = P. 28 (1091)	OK
P. 7 (2512) = P. 30 (1227)	OK
P. 7 (2574) = P. 31 (1271)	OK
P. 7 (2539) = P. 33 (1327)	OK
P. 7 (2551) = P. 37 (1456)	OK
P. 7 (2600) = P. 38 (1499)	OK
P. 7 (2581) = P. 39 (1515)	OK
P. 7 (3514) = P. 40 (3617)	OK
P. 7 (2501) = P. 28 (1092)	OK
P. 7 (2513) = P. 30 (1228)	OK
P. 7 (2575) = P. 31 (1272)	OK
P. 7 (2540) = P. 33 (1328)	OK
P. 7 (2552) = P. 37 (1457)	OK
P. 7 (2601) = P. 38 (1500)	OK
P. 7 (3166) = N/A for Working Cash	OK
P. 7 (2582) = P. 39 (1516)	OK
P. 7 (3515) = P. 40 (3620)	OK
<b>This section checks whether the formulas on page 41 have been overridden when cash basis is checked.</b>	
P. 9 (5000) = P. 41 (1683)	OK
P. 9 (5267) = P. 41 (1684)	OK
P. 9 (5452) = P. 41 (1685)	OK
P. 9 (5492) = P. 41 (1686)	OK

P. 9 (5660) = P. 41 (1687)	OK
P. 9 (5855) = P. 41 (1688)	OK
P. 9 (5886) = P. 41 (1689)	OK
P. 9 (5810) = P. 41 (1690)	OK
P. 9 (5001+5268+5493) = P. 41 (1691)	OK
P. 9 (5924) = P. 41 (1692)	OK
P. 9 Line 3 = P. 41 (3664)	OK
P. 9 Line 4 = P. 41 (1693)	OK
P. 9 (5271) = P. 41 (1695)	OK
P. 9 Line 5 = P. 41 (3385)	OK
P. 9 Line 7 = P. 41 (4041)	OK
P. 9 Line 8 less (5451) = P. 41 (4042)	OK
<b>This section checks the computed balances on page 42 to totals propagated from Page 5</b>	
P.5 (18) vs. P. 42 (Line 1)	OK
P.5 (50) vs. P. 42 (Line 2)	OK
P.5 (121) vs. P. 42 (Line 3)	OK
P.5 (98) vs. P. 42 (Line 4)	OK
P.5 (71) vs. P. 42 (1810+1811+1812)	OK
P.5 (3494) vs. P. 42 (Line 9)	OK
P.5 (19) vs. P. 42 (Line 11)	OK
P.5 (51) vs. P. 42 (Line 12)	OK
P.5 (3495) vs. P. 42 (Line 14)	OK
P.5 Acct. 409 vs. P. 42 (Line 16)	OK
P. 5 Acct. 406 = P. 42 (Line 17)	OK
P. 5, Acct. 410 = P. 42 (Line 18)	OK
<b>This checks totals on Page 43 against their matching fields on the detail pages.</b>	
P. 43 (1879 - 4116) = Page 8 (Line 24).	OK
P. 31 Line 10 (1268) = P. 43 Line 5 (4112)	OK
P. 6 Line 15 (224) = P. 43 Line 8 (4110)	OK
P. 4 Line 22 (222) = P. 43 Line 9 (4111)	OK
<b>This section validates that the costs stated on page 45 do not exceed the sum of the component costs</b>	
P. 45(A1) = sum of Bus. Supt P. 27 Line 30 & P.35 Line 30	OK
P. 45(A2) = sum of Fscl. Svcs. P.27 Line 31 & P.35 Line 31	OK
P. 45(A3) Can't exceed Page 27, Line 34, columns 3 + 4 and shouldn't be zero when P 27 (3+4) > 0	OK
P. 45(A4) = sum of Intl. Svcs. P.27 Line 35 & P.36 Line 36	OK
P. 45(A5) = sum of Staff. Svcs. P.27 Line 40 & P.36 Line 41	OK
P. 45(A6) = sum of Data Processing Svcs. P.27 Line 41 & P.36 Line 41	OK
P. 45(B7) = sum P.27 Line 32, P.29 Line 4, P.36 Line 33	OK
<b>This checks whether the depreciated balances on Page 46 equal corresponding asset values on page 4.</b>	
P. 4 (212) = P.46 (Line 1)	OK
P. 4 (213) = P.46 (Line 2)	OK
P. 4 (214) = P.46 (Line 3)	OK
P. 4 (215) = P.46 (Line 4)	OK
P. 4 (2803) = P.46 (Line 5)	OK
P. 4 (217) = P.46 (Line 6)	OK
P. 4 (4940) = P.46 (Line 7)	OK
P. 4 (218) = P.46 (Line 8)	OK
<b>This validates miscellaneous checks among different fields.</b>	
P. 3 (8) = P. 5 (53)	OK
P. 3 (9) = P. 5 (101)	OK
P. 3 (40) = P. 5 (22)	OK
P. 3 (41) = P. 5 (102)	OK

P. 3 (88) = P. 5 (23)	OK
P. 3 (89) = P. 5 (54)	OK
P. 42, Line 13(D) = P. 5 Line 4(72+99+122)	OK
P. 7 (Line 20) = P. 8 (Line 33)	OK
P.27 Line 30(677) less than P.27 Line 30 (735) + P.35 Line 30 (1367)	OK
P.27 Line 31(678) less than P.27 Line 31(736)+P.35 Line 31(1368)	OK
P.27 Line 32(679)+P.29 Line 4(1160) < P.27Line 32(737)+P.29 Line 4	OK
P.27 Line 35(682) less than P. 27 Line 35(740)+P. 36 Line 36(1373)	OK
P.27 Line 40(688) less than P. 27 Line 40(746)+P. 36 Line 41(1379)	OK
P.27 Line 41(690) less than P. 27 Line 41(748) + P. 36 Line 42(1381)	OK
P.44 Line 15(1922) greater than P. 5 Line 18(2374+2376+2414+2416)	OK
P.44 Line 15 (1897) greater than P. 5 Line 18(2374+2376+2414+2443)	OK
P.44 Line 15 (1935) greater than P.5 Line 18(2376+2474)	OK
P.47 Average Daily Attendance on Line 48	OK
Financial Debt Percentage on Page 2	OK
Debt margin cannot be negative	OK
Budget Information on Admin. Cost Worksheet must be entered.	OK

**Beginning of checks for unused cells in Joint Agreement reports.**  
**When a cell address appears in the lines below, either the cell itself or, if the cell is a total, one of the cells contributing to a total should NOT be used when reporting information for Joint Agreements.**

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