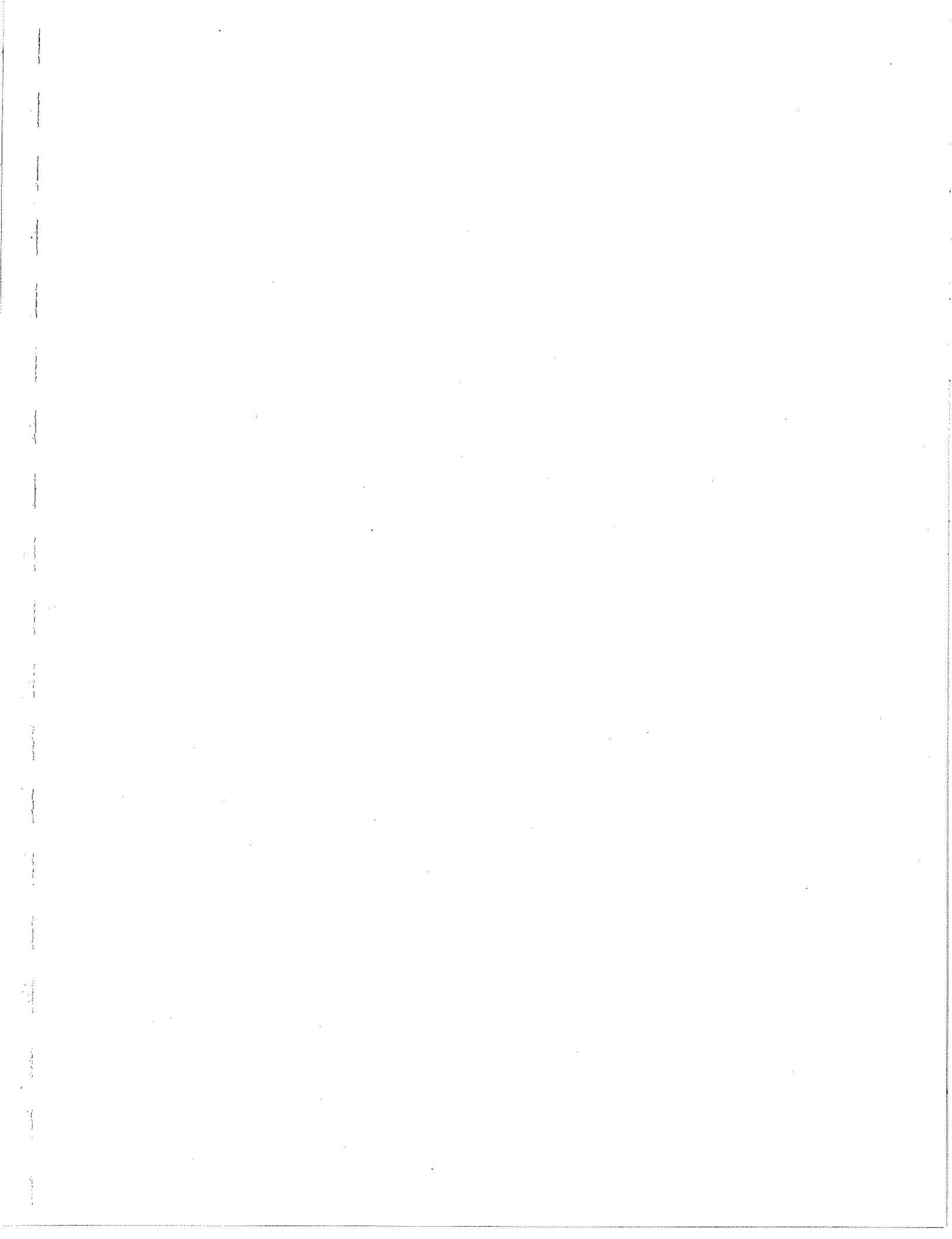


SOMONAUK COMMUNITY UNIT SCHOOL  
DISTRICT NO. 432  
SOMONAUK, ILLINOIS

ANNUAL FINANCIAL REPORT

For the year ended June 30, 2011



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INTRODUCTORY SECTION

SOMONAUK COMMUNITY UNIT SCHOOL  
DISTRICT NO. 432

DISTRICT OFFICIALS  
June 30, 2011

\* \* \* \* \*

BOARD OF EDUCATION

Thomas Nielsen, President, to April 2015  
Timothy Cain, Vice-President, to April 2015  
Christina Tuttle, Secretary, to April 2013  
Roger Duffield, Member, to April 2013  
Thomas Hohmann, Member, to April 2013  
Beth Westbrook, Member, to April 2013  
Scott Horsch, Member, to April 2015

\* \* \* \* \*

TREASURER

Nancy Britt

\* \* \* \* \*

SUPERINTENDENT

Dr. M. Susan Workman

\* \* \* \* \*

ANNUAL FINANCIAL REPORT

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA11

School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779  
 Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2011

School District/Joint Agreement Information (See instructions on inside of this page.)	Accounting Basis:	Certified Public Accountant Information
School District/Joint Agreement Number: <b>16-019-4320-26</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>WILCOXSON &amp; ASSOCIATES, LTD.</b>
County Name: <b>DE KALB</b>	Filing Status: Submit electronic AFR directly to ISBE	Name of Audit Manager: <b>DAVID L. WILCOXSON</b>
Name of School District/Joint Agreement: <b>SOMONAUK COMMUNITY UNIT SCHOOL DISTRICT NO. 432</b>	Click on the Link to Submit: Send ISBE a File	Address: <b>206 MARQUETTE STREET</b>
Address: <b>501 W. MARKET STREET</b>	A-133 Single Audit Status: <input checked="" type="checkbox"/> YES NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES X NO Were any findings issued?	City: <b>LA SALLE</b>
City: <b>SOMONAUK</b>	<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	State: <b>IL</b>
Email Address: <b>greend@somonauk.net</b>	Township Treasurer Name (type or print): Name of Township:	Zip Code: <b>60552</b>
Zip Code: <b>60552</b>	District Superintendent/Administrator Name (Type or Print): <b>DR. DAWN GREEN</b>	Phone Number: <b>815/223-1400</b>
Email Address: <b>greend@somonauk.net</b>	Email Address: <b>greend@somonauk.net</b>	Fax Number: <b>815/223-1401</b>
Telephone: <b>815/498-2314</b>	Telephone: <b>815/498-9841</b>	Expiration Date: <b>1/1/2012</b>
Signature & Date:	Signature & Date:	Email Address: <b>wilcoxson@supercpas.net</b>
Signature & Date:	Signature & Date:	Regional Superintendent/Cook ISC Name (Type or Print):
Signature & Date:	Signature & Date:	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (08/01/11)

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

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

**Submit AFR Electronically**

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

Attachment Manager Link

*Note: CD/Disk no longer accepted.*

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

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

**Submit Paper Copy of AFR with Signatures**

1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current acceptance/completion letter.

\* A school district/joint agreement who engages with and auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

23. Enter the date that the district used to accrue mandated categorical payments

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Governmental Accounting (10/1/10)						
Mandated Categorical Payments (Revenue Codes 3100, 3105)						
Other Receivable (0)						
Mandated Categorical Payments (Revenue Codes 3500, 3510, 3100, 3105)						
Direct Receipts/Revenues (0)						
Mandated Categorical Payments (Revenue Codes 3100, 3105)						
Direct Receipts/Revenues						
Mandated Categorical Payments (Revenue Codes 3100, 3105)						
Total						

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current review and acceptance/completion letter.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

**Comments Applicable to the Auditor's Questionnaire:**

Wilcoxson & Associates, Ltd.  
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards (23 Illinois Administrative Code Part 100) and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Wilcoxson & Associates, Ltd.  
Signature

10/12/2011  
m/d/d/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)</b>												
6													
7	Tax Year <u>2010</u>		Equalized Assessed Valuation (EAV):		156,392,601								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.030500		+ 0.003750		+ 0.002000		= 0.036250		0.000500				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	9,262,477		8,720,705		541,772		2,003,203						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total		0 = 0								
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		21,582,179										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		7,211,546										
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

District Name: SOMONAUK COMMUNITY UNIT SCHOOL DISTRICT NO. 432  
 District Code: 16-019-4320-26  
 County Name: DE KALB

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)  
 (Excluding C56, D56, C60, D60 C64 and D64)

Total  
 2,003,203.00  
 9,222,986.00  
 (39,491.00)

Ratio  
 0.217

Score  
 Weight  
 Value  
 3  
 0.35  
 1.05

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)  
 (Excluding C56, D56, C60, D60 C64 and D64)  
 Possible Adjustment:

Total  
 8,720,705.00  
 9,222,986.00  
 (39,491.00)

Ratio  
 0.946

Score  
 Adjustment  
 Weight  
 Value  
 4  
 0  
 0.35  
 1.40

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total  
 2,003,148.00  
 24,224.18

Days  
 82.69

Score  
 Weight  
 Value  
 2  
 0.10  
 0.20

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total  
 0.00  
 4,818,847.02

Percent  
 100.00

Score  
 Weight  
 Value  
 4  
 0.10  
 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)  
 Total Long-Term Debt Allowed (P3, Cell H31)

Total  
 7,211,546.00  
 21,582,178.94

Percent  
 66.58

Score  
 Weight  
 Value  
 3  
 0.10  
 0.30

Total Profile Score: 3.35 \*

Estimated 2012 Financial Profile Designation: **REVIEW**

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2011**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
3	<b>CURRENT ASSETS (90)</b>										
4	Cash (Accounts 111 through 115) 1		135,451	138,423	180,055	690,637	241,146		1,038,657	21,351	291,089
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140							1,210,000		
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	2,560								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		137,991	138,423	180,055	690,637	241,146		2,248,657	21,351	291,089
14	<b>DEFERRED ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	1,210,000								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	2,505								
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		1,212,505								
35	<b>LONG TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balances	714	13,472				123,520				
39	Unreserved Fund Balance	730	(1,087,986)	138,423	180,055	690,637	117,626		2,248,657	21,351	291,089
40	Investment in General Fund Assets										
41	<b>Total Liabilities and Fund Balance</b>		137,991	138,423	180,055	690,637	241,146		2,248,657	21,351	291,089

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2011

L	A	B	L	M	N
2	ASSETS				
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		162,328		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	180			
13	Total Current Assets		162,328		
14	LONG TERM ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,371,484	
17	Building & Building Improvements	230		13,771,666	
18	Site Improvements & Infrastructure	240		258,955	
19	Capitalized Equipment	250		2,244,496	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			180,055
22	Amount to be Provided for Payment on Long-Term Debt	350			7,031,491
23	Total Capital Assets			18,646,601	7,211,546
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	490			
34	Total Current Liabilities	493	162,328		
35	LONG TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,211,546
37	Total Long-Term Liabilities				7,211,546
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			18,646,601	
41	Total Liabilities and Fund Balance		162,328	18,646,601	7,211,546

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1										
2										
3										
4	1000	5,278,517	595,617	853,552	320,342	364,419		78,110	200,964	4,252
5	2000									
6	3000	1,987,232			511,509					
7	4000	491,150								
8		7,796,899	595,617	853,552	831,851	364,419		78,110	200,964	4,252
9	3998	1,090,850								
10		8,847,749	595,617	853,552	831,851	364,419		78,110	200,964	4,252
<b>DISBURSEMENT/EXPENDITURES</b>										
11										
12	1000	4,918,252								
13	2000	2,463,975	546,635		410,818	187,012			198,491	10,466
14	3000	8,812	4,483			518				
15	4000	166,588								
16	5000	7,557,627	551,118	2,126,532	201,142	286,534				
17		1,090,850								
18	4180	8,648,477	551,118	2,126,532	611,960	286,534			198,491	10,466
19		199,272	44,499	(1,272,960)	219,891	77,885		78,110	2,473	(6,204)
20										
<b>OTHER SOURCES/USES OF FUNDS</b>										
21										
22										
23										
24	7110									
25	7110									
26	7120									
27	7130									
28	7140									
29	7150									
30	7160									
31	7170									
32										
33	7210			2,670,000				1,100,000		
34	7220									
35	7230									
36	7300				400					
37	7400	700								
38	7500			35,396						
39	7600			4,095						
40	7700									
41	7800									
42	7900									
43	7990									
44		700		2,709,491	400			1,100,000		
45										
46										
47	8110									
48	8120									

BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
49	8130									
50	8140									
51	8150									
52	8160									
53	8170									
54	8410									
55	8420									
56	8430	35,396								
57	8440									
58	8510									
59	8520									
60	8530	4,095								
61	8540									
62	8610									
63	8620									
64	8630									
65	8640									
66	8710									
67	8720									
68	8730									
69	8740									
70	8810									
71	8820									
72	8830									
73	8840									
74	8910									
75	8990									
76		39,481		2,622,350				6,294		
77		(38,791)		87,141	400			1,093,706		
78										
79		160,481	44,499	(1,185,839)	220,291	77,885		1,171,816	2,473	(6,204)
80		(1,234,995)	93,924	1,365,894	470,346	163,261		1,076,841	18,878	297,293
81		(1,074,514)	138,423	(80,055)	680,637	241,146		2,248,657	21,351	291,089

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2011

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120)	4,672,359	574,441	848,058	306,369	138,745		76,592	200,900	
6	Leasing Purposes Levy	13,472								
7	Special Education Purposes Levy	61,034								
8	FICA/Medicare Only Purposes Levies					215,624				
9	Area Vocational Construction Purposes Levy									
10	Summer School Purposes Levy									
11	Other Tax Levies (Describe & Itemize)									
12	Total Ad Valorem Taxes Levied By District	4,746,865	574,441	848,058	306,369	354,369		76,592	200,900	
<b>13 PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax									
15	Payments from Local Housing Authorities									
16	Corporate Personal Property Replacement Taxes									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	91,646				9,700				
18	Total Payments in Lieu of Taxes	91,646				9,700				
<b>19 TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)									
21	Regular - Tuition from Other Districts (In State)	550								
22	Regular - Tuition from Other Sources (In State)									
23	Regular - Tuition from Other Sources (Out of State)									
24	Summer Sch - Tuition from Pupils or Parents (In State)									
25	Summer Sch - Tuition from Other Districts (In State)									
26	Summer Sch - Tuition from Other Sources (In State)									
27	Summer Sch - Tuition from Other Sources (Out of State)									
28	CTE - Tuition from Pupils or Parents (In State)									
29	CTE - Tuition from Other Districts (In State)	15,125								
30	CTE - Tuition from Other Sources (In State)									
31	CTE - Tuition from Other Sources (Out of State)									
32	Special Ed - Tuition from Pupils or Parents (In State)	324								
33	Special Ed - Tuition from Other Districts (In State)									
34	Special Ed - Tuition from Other Sources (In State)									
35	Special Ed - Tuition from Other Sources (Out of State)									
36	Adult - Tuition from Pupils or Parents (In State)									
37	Adult - Tuition from Other Districts (In State)									
38	Adult - Tuition from Other Sources (In State)									
39	Adult - Tuition from Other Sources (Out of State)									
40	Total Tuition	15,999								
<b>41 TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)									
43	Regular - Transp Fees from Other Districts (In State)									
44	Regular - Transp Fees from Other Sources (In State)									
45	Regular - Transp Fees from Co-curricular Activities (In State)									
46	Regular Transp Fees from Other Sources (Out of State)									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)									
48	Summer Sch - Transp. Fees from Other Districts (In State)									
49	Summer Sch - Transp. Fees from Other Sources (In State)									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)									
51	CTE - Transp Fees from Pupils or Parents (In State)									
52	CTE - Transp Fees from Other Districts (In State)									
53	CTE - Transp Fees from Other Sources (In State)									
					1,121					

