

Due to ROE on October 15th  
 Due to ISBE on November 16th  
 SD/JA09

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, 2009**

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		<b>Certified Public Accountant Information</b>			
School District/Joint Agreement Number: <b>19-022-0100-02</b>				Name of Auditing Firm: <b>Mathieson, Moyski, Celer &amp; Co., LLP</b>			
County Name: <b>DuPage</b>				Name of Audit Supervisor: <b>Michael J. Celer</b>			
Name of School District/Joint Agreement: <b>Itasca SD 10</b>		<b>Filing Status:</b> <b>Submit electronic AFR directly to ISBE</b>  <b>Click on the Link to Submit:</b> <a href="http://www.isbe.net/sfms/af/af.htm">www.isbe.net/sfms/af/af.htm</a>		Address: <b>211 S. Wheaton Avenue</b>			
Address: <b>200 N. Maple St.</b>				City: <b>Wheaton</b>	State: <b>Illinois</b>	Zip Code: <b>60187</b>	
City: <b>Itasca</b>				Phone Number: <b>(630) 653-1616</b>		Fax Number: <b>(630) 653-1735</b>	
Email Address:				IL Registration Number: <b>66003412</b>			
Zip Code: <b>60143</b>				Email Address: <b>mccler@mmccpas.com</b>			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<b>A-133 Single Audit Status:</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent Name (Type or Print):			
Email Address:		Email Address:		Email Address:			
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

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

All School Districts/Joint Agreements must complete this form (Note: Some 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.

**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 FY09** for submission procedures).

*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 these files separately in the Attachment Manager and ISBE will embed them.*

[Attachment Manager Link](#)  
[Instructions for FY09](#)

**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, 2009.
- 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 Monday, November 16, 2009.

- \* 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](#)

## 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. The district is subject to the Property Tax Extension Limitation Law, effective: 1/1/1991  
mm/dd/yyyy

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

Mathieson, Moyski, Celer & Co., LLP

Name of Audit Firm (print)

This is to affirm that this audit was performed 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.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
mm/dd/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</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2008</b>		Equalized Assessed Valuation (EAV):		634,869,515								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.011820	+	0.001775	+	0.000512	=	0.014107	=	0.000000			
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	10,281,950		11,676,189		(1,394,239)		7,203,734						
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	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 checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,		43,805,997									
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35			Acct										
36	c. Bond Principal: .....		511		3,957,289								
37	d. Other Long-Term Debt: .....		590		91,157								
38	e. Total Long-Term Debt Outstanding:.....				4,048,446								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																	
2	(Go to the following web site for reference to the Financial Profile)																	
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																	
4																		
5																		
6																		
7																		
8	<b>District Name:</b>	Itasca SD 10																
9	<b>District Code:</b>	19-022-0100-02																
10	<b>County Name:</b>	DuPage																
11																		
12																		
13																		
14	<b>1. Fund Balance to Revenue Ratio:</b>												<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
15	Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)											7,203,734.00	0.701	<b>Weight</b>	0.35		
16	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70											10,281,950.00		<b>Value</b>	1.40	**	
17																		
18	<b>2. Expenditures to Revenue Ratio:</b>												<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>2</b>		
19	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40											11,676,189.00	1.136	<b>Adjustment</b>	1		
20	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70											10,281,950.00		<b>Weight</b>	0.35		
21	Possible Adjustment:													4.429	<b>Value</b>	1.05	**	
22																		
23	<b>3. Days Cash on Hand:</b>												<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>		
24	Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70											7,197,406.00	221.91	<b>Weight</b>	0.10		
25	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360											32,433.86		<b>Value</b>	0.40	**	
26																		
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>												<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>		
28	Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40											0.00	100.00	<b>Weight</b>	0.10		
29	EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)											7,612,688.61		<b>Value</b>	0.40		
30																		
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>												<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>		
32	Long Term Debt Outstanding (P3, L38)												4,048,446.00	90.75	<b>Weight</b>	0.10		
33	Total Long-Term Debt Allowed (P3, L21)												43,805,996.54		<b>Value</b>	0.40		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		
														<b>Total Profile Score:</b>	<b>3.65</b>	*		
<b>Estimated 2009 Financial Profile Designation: <u>RECOGNITION</u></b>																		
* 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.																		
** The final value may be adjusted as a result of mandated categorical payments.																		

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,974,431	749,665	392,561	17,490	112,568	0	2,987,509	0	0
5	Investments	120	1,468,311	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	7,547	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		3,450,289	749,665	392,561	17,490	112,568	0	2,987,509	0	0
14	<b>CAPITAL 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 Bonds	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	1,219	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		0	1,219	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Bonds Payable	511									
37	Other Long-Term Liabilities	590	0	0	0	0	0	0	0	0	0
38	<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0	0
39	Reserved Fund Balance	714	3,218,948	483,387	302,013	139,433	118,192	0	0	0	0
40	Unreserved Fund balance	730	231,341	265,059	90,548	(121,943)	(5,624)	0	2,987,509	0	0
41	Investment in General Fixed Assets										
42	<b>Total Liabilities and Fund Balance</b>		3,450,289	749,665	392,561	17,490	112,568	0	2,987,509	0	0

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2009**

	A	B	L	M	N
1	<b>Account Groups</b>				
2	<b>ASSETS</b>	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		28,077		
5	Investments	120	0		
6	Taxes Receivable				
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>28,077</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,541,800	
17	Building & Building Improvements	230		11,826,264	
18	Site Improvements & Infrastructure	240		96,220	
19	Capitalized Equipment	250		3,918,948	
20	Construction in Progress	260		160,810	
21	Amount Available in Debt Service Funds	340			392,561
22	Amount to be Provided for Payment on Bonds	350			3,655,885
23	<b>Total Capital Assets</b>			<b>17,544,042</b>	<b>4,048,446</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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	493	28,077		
34	<b>Total Current Liabilities</b>		<b>28,077</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Bonds Payable	511			3,957,289
37	Other Long-Term Liabilities	590			91,157
38	<b>Total Long-Term Liabilities</b>				<b>4,048,446</b>
39	Reserved Fund Balance	714	0		
40	Unreserved Fund balance	730	0		
41	Investment in General Fixed Assets			17,544,042	
42	<b>Total Liabilities and Fund Balance</b>		<b>28,077</b>	<b>17,544,042</b>	<b>4,048,446</b>

**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, 2009**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	Local Sources	1000	7,783,054	1,100,806	694,152	330,816	266,275	0	103,527	0	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	436,457	0	0	160,448	0	0	0	0	0
7	Federal Sources	4000	366,842	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		8,586,353	1,100,806	694,152	491,264	266,275	0	103,527	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	881,790	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		9,468,143	1,100,806	694,152	491,264	266,275	0	103,527	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	5,005,255				93,215				
13	Support Services	2000	2,575,411	2,574,857		552,968	134,756	0		0	0
14	Community Services	3000	0	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	967,698	0	0	0	0	0			0
16	Debt Service	5000	0	0	733,830	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		8,548,364	2,574,857	733,830	552,968	227,971	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	881,790	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		9,430,154	2,574,857	733,830	552,968	227,971	0		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		37,989	(1,474,051)	(39,678)	(61,704)	38,304	0	103,527	0	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment or Abatement of the Working Cash Fund	7110	0								
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
26	Transfer Among Funds	7130	0	0		0					
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		0							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>4</sup>	7160		0							
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170			0						
31	<b>SALE OF BONDS (7200)</b>										
32	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300	0	0	0	0	0	0		0	0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			25,727						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			7,103						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
42	Other Sources Not Classified Elsewhere	7990	0	1,286,954	0	0	0	0	0	0	0
43	<b>Total Other Sources of Funds</b>		0	1,286,954	32,830	0	0	0	0	0	0
44	<b>OTHER USES OF FUNDS (8000)</b>										
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
46	Abolishment or Abatement of the Working Cash Fund	8110						0			
47	Transfer of Working Cash Fund Interest	8120						0			
48	Transfer Among Funds	8130	0	0		0					



**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, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
49	Transfer of Interest	8140	0	0	0	0	0	0		0	
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	25,727	0				0			
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	7,103	0				0			
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	0	0							
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	0	0							
57	Transfer to Capital Projects Fund	8800	0	0							
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
59	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	1,286,954	0	0
60	<b>Total Other Uses of Funds</b>		32,830	0	0	0	0	0	1,286,954	0	0
61	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		(32,830)	1,286,954	32,830	0	0	0	(1,286,954)	0	0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,159	(187,097)	(6,848)	(61,704)	38,304	0	(1,183,427)	0	0
63	<b>Fund Balances - July 1, 2008</b>		3,445,130	935,543	399,409	79,194	74,264	0	4,170,936	0	0
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
65	<b>Fund Balances - June 30, 2009</b>		3,450,289	748,446	392,561	17,490	112,568	0	2,987,509	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		7,114,636	1,055,016	687,014	318,229	137,958	0	0	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	89,190	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					111,398				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>7,203,826</b>	<b>1,055,016</b>	<b>687,014</b>	<b>318,229</b>	<b>249,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	111,033	0	0	0	12,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>111,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	31,825								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	450								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	9,200								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>41,475</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				5,873					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				2,735					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					8,608					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	83,483	26,393	7,138	3,979	4,919	0	103,527	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		83,483	26,393	7,138	3,979	4,919	0	103,527	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	14,965								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		14,965								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	98,847	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,101	0							
82	<b>Total District/School Activity Income</b>		106,948	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	778								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		778								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	45,000	0							
96	Contributions and Donations from Private Sources	1920	500	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	153,603	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
103	Payment from Other Districts	1991	0	0	0	0	0	0			
104	Sale of Vocational Projects	1992	0								
105	Other Local Fees	1993	0	0	0	0	0	0		0	0
106	Other Local Revenues (Describe & Itemize)	1999	21,443	19,397	0	0	0	0	0	0	0
107	<b>Total Other Revenue from Local Sources</b>		<b>220,546</b>	<b>19,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
108	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>7,783,054</b>	<b>1,100,806</b>	<b>694,152</b>	<b>330,816</b>	<b>266,275</b>	<b>0</b>	<b>103,527</b>	<b>0</b>	<b>0</b>
109	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110	Flow-through Revenue from State Sources	2100	0	0		0	0				
111	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
112	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
113	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
114	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
115	<b>UNRESTRICTED GRANTS-IN-AID</b>										
116	General State Aid- Sec. 18-8.05	3001	157,724	0	0	0	0	0		0	0
117	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
118	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
120	<b>Total Unrestricted Grants-In-Aid</b>		<b>157,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100	16,143			0					
124	Special Education - Extraordinary	3105	79,154								
125	Special Education - Personnel	3110	117,495	0							
126	Special Education - Orphanage - Individual	3120	0								
127	Special Education - Orphanage - Summer	3130	0								
128	Special Education - Summer School	3145	920								
129	Special Education - Other (Describe & Itemize)	3199	0	0							
130	<b>Total Special Education</b>		<b>213,712</b>	<b>0</b>		<b>0</b>					
131	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132	CTE - Technical Education - Tech Prep	3200	0	0			0				
133	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
134	CTE - WECEP	3225	0	0			0				
135	CTE - Agriculture Education	3235	0	0			0				
136	CTE - Instructor Practicum	3240	0	0			0				
137	CTE - Student Organizations	3270	0	0			0				
138	CTE - Other (Describe & Itemize)	3299	0	0			0				
139	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed - Downstate - TPI and TBE	3305	3,122				0				
142	Bilingual Education - Transitional Bilingual Education	3310	0				0				
143	<b>Total Bilingual Ed</b>		<b>3,122</b>				<b>0</b>				
144	State Free Lunch & Breakfast	3360	720								
145	School Breakfast Initiative	3365	0	0							
146	Driver Education	3370	0	0							
147	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
148	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500	0	0		96,796	0				
151	Transportation - Special Education	3510	0	0		63,652	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	<b>Total Transportation</b>		0	0		160,448	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0		0	0				
156	Truant Alternative/Optional Education	3695	0			0	0				
157	Early Childhood - Block Grant	3705	0	0		0	0				
158	Reading Improvement Block Grant	3715	32,781			0	0				
159	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
160	Continued Reading Improvement Block Grant	3725	0			0	0				
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	28,398	0	0	0	0	0			0
165	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Construction	3920		0				0			
169	School Infrastructure - Maintenance	3925		0							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		278,733	0	0	160,448	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	436,457	0	0	160,448	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	11,271				0				
195	School Breakfast Program	4220	0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	<b>Total Food Service</b>		11,271				0				
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	91,198	0		0	0				
202	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
203	Title I - Comprehensive School Reform	4332	0	0		0	0				
204	Title I - Reading First	4334	0	0		0	0				
205	Title I - Even Start	4335	0	0		0	0				
206	Title I - Reading First SEA Funds	4337	0	0		0	0				
207	Title I - Migrant Education	4340	0	0		0	0				
208	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
209	<b>Total Title I</b>		91,198	0		0	0				
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	2,655	0		0	0				
212	Title IV - 21st Century	4421	0	0		0	0				
213	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
214	<b>Total Title IV</b>		2,655	0		0	0				
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Education - Preschool Flow-Through	4600	4,599	0		0	0				
217	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	141,864	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	35,007	0		0	0				
220	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
222	<b>Total Federal - Special Education</b>		181,470	0		0	0				
223	<b>CTE - PERKINS</b>										
224	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
225	CTE - Other (Describe & Itemize)	4799	0	0			0				
226	<b>Total CTE - Perkins</b>		0	0			0				
227	Federal - Adult Education	4810	0	0			0				
228	General State Aid - Education Stabilization	4850	46,629	0	0	0	0	0		0	0
229	Title I - Low Income	4851	0	0		0	0				
230	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
231	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
232	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
234	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
235	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
236	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
237	Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
238	McKinney - Vento Homeless Education	4862	0	0		0	0				
239	Child Nutrition Equipment Assistance	4863	0	0							
240	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
241	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
242	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
243	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
244	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
245	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
246	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0
247	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
248	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
249	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
250	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
251	Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0
252	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
253	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
254	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
255	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
256	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
257	<b>Total Stimulus Programs</b>		46,629	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905	0			0	0				
260	Title III - English Language Acquisition	4909	0			0	0				
261	Learn & Serve America	4910	0			0	0				
262	McKinney Education for Homeless Children	4920	0	0		0	0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
264	Title II - Teacher Quality	4932	24,611	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	Medicaid Matching Funds - Administrative Outreach	4991	5,774	0		0	0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	2,093	0		0	0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,141	0		0	0	0			0
269	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		366,842	0		0	0	0		0	0
270	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	366,842	0	0	0	0	0	0	0	0
271	<b>Total Direct Receipts/Revenues</b>		8,586,353	1,100,806	694,152	491,264	266,275	0	103,527	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	3,116,111	439,357	29,218	198,158	7,075	0	29,781	0	3,819,700	3,892,661
6	Pre-K Programs	1125	37,646	355	195	1,439	0	0	0	0	39,635	41,036
7	Special Education Programs (Functions 1200-1220)	1200	685,717	119,803	1,458	5,893	0	0	0	0	812,871	897,451
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	154,777	29,254	270	2,062	0	0	0	0	186,363	194,624
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	0	0	1,660	0	0	2,334	0	0	3,994	8,900
14	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	200
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	124,326	17,194	624	548	0	0	0	0	142,692	144,729
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>4,118,577</b>	<b>605,963</b>	<b>33,425</b>	<b>208,100</b>	<b>7,075</b>	<b>2,334</b>	<b>29,781</b>	<b>0</b>	<b>5,005,255</b>	<b>5,179,601</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
36	Guidance Services	2120	34,877	1,693	663	5,236	0	90	0	0	42,559	58,480
37	Health Services	2130	101,562	23,396	117,933	4,626	0	0	0	0	247,517	229,741
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	161,847	15,217	609	1,576	0	0	0	0	179,249	194,649
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	18,882	16,299	0	0	0	0	35,181	29,200
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>298,286</b>	<b>40,306</b>	<b>138,087</b>	<b>27,737</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>504,506</b>	<b>512,070</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	21,975	3,225	687	23,274	0	287	0	0	49,448	92,239
44	Educational Media Services	2220	441,827	72,473	4,586	65,404	7,662	0	73,640	0	665,592	839,116
45	Assessment & Testing	2230	0	0	0	17,509	0	0	0	0	17,509	17,750
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>463,802</b>	<b>75,698</b>	<b>5,273</b>	<b>106,187</b>	<b>7,662</b>	<b>287</b>	<b>73,640</b>	<b>0</b>	<b>732,549</b>	<b>949,105</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	0	0	193,110	6,253	0	14,761	0	0	214,124	189,200
49	Executive Administration Services	2320	202,863	31,951	8,428	810	0	2,247	0	0	246,299	227,923
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>202,863</b>	<b>31,951</b>	<b>201,538</b>	<b>7,063</b>	<b>0</b>	<b>17,008</b>	<b>0</b>	<b>0</b>	<b>460,423</b>	<b>417,123</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	475,209	91,004	11,572	948	0	3,511	0	0	582,244	592,638
55	Other Support Services - School Admin (Describe &	2490	0	0	0	0	0	0	0	0	0	0



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	475,209	91,004	11,572	948	0	3,511	0	0	582,244	592,638
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	111,855	33,340	1,306	121	0	0	0	0	146,622	139,182
59	Fiscal Services	2520	78,906	2,578	5,541	2,105	0	0	935	0	90,065	112,932
60	Operation & Maintenance of Plant Services	2540	0	0	34,117	0	0	0	0	0	34,117	68,500
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	0	0	0	23,626	0	0	0	0	23,626	21,000
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	<b>Total Support Services - Business</b>	<b>2500</b>	190,761	35,918	40,964	25,852	0	0	935	0	294,430	341,614
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	0	1,259	0	0	0	0	1,259	200
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
71	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	1,259	0	0	0	0	1,259	200
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	<b>Total Support Services</b>	<b>2000</b>	1,630,921	274,877	397,434	169,046	7,662	20,896	74,575	0	2,575,411	2,812,750
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	100
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			967,698			0			967,698	836,000
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			967,698			0			967,698	836,000
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						0			0	0
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			967,698			0			967,698	836,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
113	<b>Total Direct Disbursements/Expenditures</b>		5,749,498	880,840	1,398,557	377,146	14,737	23,230	104,356	0	8,548,364	8,828,451
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										37,989	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	19,890	0	1,520,428	0	14,758	0	1,555,076	2,136,600
123	Operation & Maintenance of Plant Services	2540	295,188	43,051	336,761	344,781	0	0	0	0	1,019,781	923,695
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	295,188	43,051	356,651	344,781	1,520,428	0	14,758	0	2,574,857	3,060,295
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	<b>Total Support Services</b>	<b>2000</b>	295,188	43,051	356,651	344,781	1,520,428	0	14,758	0	2,574,857	3,060,295
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
147	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	<b>Total Direct Disbursements/Expenditures</b>		295,188	43,051	356,651	344,781	1,520,428	0	14,758	0	2,574,857	3,060,295
150	Excess (Deficiency) of Receipts/Revenues/Over										(1,474,051)	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	10,000
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>10,000</b>
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						239,022			239,022	700,500
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						494,108			494,108	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			700			700	0
165	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>733,830</b>			<b>733,830</b>	<b>710,500</b>
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>733,830</b>			<b>733,830</b>	<b>710,500</b>
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(39,678)	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	12,424	0	540,544	0	0	0	0	0	552,968	574,135
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	<b>12,424</b>	<b>0</b>	<b>540,544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>552,968</b>	<b>574,135</b>
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other (Describe & Itemize)	5150						0			0	0
197	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						0			0	0
199	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
200	<b>Total Debt Services</b>							0			0	0
201	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
202	<b>Total Disbursements/ Expenditures</b>		12,424	0	540,544	0	0	0	0	0	552,968	574,135
203	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(61,704)	
204												
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		45,445							45,445	47,958
209	Pre-K Programs	1125		1,745							1,745	1,638
210	Special Education Programs (Functions 1200-1220)	1200		38,338							38,338	44,632
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		5,931							5,931	5,976
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		0							0	0
217	Summer School Programs	1600		0							0	0
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		1,756							1,756	1,773
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	<b>Total Instruction</b>	<b>1000</b>		93,215							93,215	101,977
223	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		0							0	0
226	Guidance Services	2120		506							506	682
227	Health Services	2130		6,814							6,814	8,061
228	Psychological Services	2140		0							0	0
229	Speech Pathology & Audiology Services	2150		2,319							2,319	2,091
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	<b>Total Support Services - Pupils</b>	<b>2100</b>		9,639							9,639	10,834
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		3,002							3,002	5,100
234	Educational Media Services	2220		36,444							36,444	42,642
235	Assessment & Testing	2230		0							0	0
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		39,446							39,446	47,742

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		0							0	0
239	Executive Administration Services	2320		6,019							6,019	10,568
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>6,019</b>							<b>6,019</b>	<b>10,568</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		22,185							22,185	23,902
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>22,185</b>							<b>22,185</b>	<b>23,902</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		13,505							13,505	14,678
257	Fiscal Services	2520		1,144							1,144	100
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		41,042							41,042	43,795
260	Pupil Transportation Services	2550		1,776							1,776	2,526
261	Food Services	2560		0							0	0
262	Internal Services	2570		0							0	0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>57,467</b>							<b>57,467</b>	<b>61,099</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2660		0							0	0
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	<b>Total Support Services</b>	<b>2000</b>		<b>134,756</b>							<b>134,756</b>	<b>154,145</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
287	<b>Total Disbursements/Expenditures</b>			227,971				0			227,971	256,122
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										38,304	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
304	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0	0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
321	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
322	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
323	Tax Anticipation Warrants	5110						0			0	0
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
325	Other Interest or Short-Term Debt	5150						0			0	0
326	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
327	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
328	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over										0	
330												
331	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
332	<b>SUPPORT SERVICES (FP&amp;S)</b>											
333	<b>SUPPORT SERVICES - BUSINESS</b>											
334	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
335	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
336	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
338	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
339	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
340	Other Payments to In-State Govt. Units (Describe &	4190						0			0	0
341	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
342	<b>DEBT SERVICES (FP&amp;S)</b>											
343	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
344	Tax Anticipation Warrants	5110						0			0	0
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
346	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
347	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
348	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
349	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
350	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

**FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is CASH		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2008		0									
5	General State Aid	4850	46,629	46,629	0	0	0	0	0	0		46,629
6	Title I Low Income	4851	0	0	0	0	0	0	0	0		0
7	Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
8	Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
9	Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
10	Title I School Improvement (Part G)	4855	0	0	0	0	0	0	0	0		0
11	IDEA Part B Preschool	4856	0	0	0	0	0	0	0	0		0
12	IDEA Part B Flow Through	4857	0	0	0	0	0	0	0	0		0
13	Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
14	Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
15	McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0		0
16	Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
22	Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0		0
23	ARRA Other I	4870	0	0	0	0	0	0	0	0		0
24	ARRA Other II	4871	0	0	0	0	0	0	0	0		0
25	ARRA Other III	4872	0	0	0	0	0	0	0	0		0
26	ARRA Other IV	4873	0	0	0	0	0	0	0	0		0
27	ARRA Other V	4874	0	0	0	0	0	0	0	0		0
28	ARRA Other VI	4875	0	0	0	0	0	0	0	0		0
29	ARRA Other VII	4876	0	0	0	0	0	0	0	0		0
30	ARRA Other VIII	4877	0	0	0	0	0	0	0	0		0
31	ARRA Other IX	4878	0	0	0	0	0	0	0	0		0
32	ARRA Other X	4879	0	0	0	0	0	0	0	0		0
33	ARRA Other XI	4880	0	0	0	0	0	0	0	0		0
34	<b>Total ARRA Programs</b>		46,629	46,629	0	0	0	0	0	0		46,629
35	<b>Ending Balance June 30, 2009</b>		0									

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid (Account 4850, line 5) used for the following non-allowable purposes:

- Payments of maintenance costs;
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
- School modernization, renovation, or repair that is inconsistent with State Law.

2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: \_\_\_\_\_



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2008 Levy)</b>	<b>Taxes Received (from 2007 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2008 Levy)</b>	<b>Estimated Taxes Due (from the 2008 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	7,114,636	3,218,948	3,895,688	7,504,158	4,285,210
5	Operations & Maintenance	1,055,016	483,387	571,629	1,126,893	643,506
6	Debt Services **	687,014	302,013	385,001	704,070	402,057
7	Transportation	318,229	139,433	178,796	325,053	185,620
8	Municipal Retirement/Social Security	137,958	66,178	71,780	154,273	88,095
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	89,190	40,577	48,613	94,596	54,019
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	111,398	52,014	59,384	121,260	69,246
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>9,513,441</b>	<b>4,302,550</b>	<b>5,210,891</b>	<b>10,030,303</b>	<b>5,727,753</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>	0	0	0	0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund	0	0	0	0					
7	Operations & Maintenance Fund	0	0	0	0					
8	Debt Services - Construction	0	0	0	0					
9	Debt Services - Working Cash	0	0	0	0					
10	Debt Services - Refunding Bonds	0	0	0	0					
11	Transportation Fund	0	0	0	0					
12	Municipal Retirement/Social Security Fund	0	0	0	0					
13	Fire Prevention & Safety Fund	0	0	0	0					
14	Other - (Describe & Itemize)	0	0	0	0					
15	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund	0	0	0	0					
18	Operations & Maintenance Fund	0	0	0	0					
19	Fire Prevention & Safety Fund	0	0	0	0					
20	Other - (Describe & Itemize)	0	0	0	0					
21	<b>Total TANs</b>	0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>	0	0	0	0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>	0	0	0	0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>	0	0	0	0					
28	<b>SCHEDULE OF LONG-TERM DEBT</b>									
29	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
31	2002A	06/10/02	3,798,591	2	1,740,670	0	0	378,381	1,362,289	1,108,823
32	2002B	06/10/02	1,995,000	3	0	0	0	0	0	(458)
33	2007	03/07/07	2,685,000	1	2,685,000	0	0	90,000	2,595,000	2,456,363
34	0.	01/00/00	0	0	0	0	0	0	0	0
35	0.	01/00/00	0	0	0	0	0	0	0	0
36	0.	01/00/00	0	0	0	0	0	0	0	0
37	0.	01/00/00	0	0	0	0	0	0	0	0
38	0.	01/00/00	0	0	0	0	0	0	0	0
39	0.	01/00/00	0	0	0	0	0	0	0	0
40	0.	01/00/00	0	0	0	0	0	0	0	0
41	0.	01/00/00	0	0	0	0	0	0	0	0
42	0.	01/00/00	0	0	0	0	0	0	0	0
43	0.	01/00/00	0	0	0	0	0	0	0	0
44	0.	01/00/00	0	0	0	0	0	0	0	0
45	0.	01/00/00	0	0	0	0	0	0	0	0
46	0.	01/00/00	0	0	0	0	0	0	0	0
47	0.	01/00/00	0	0	0	0	0	0	0	0
48	0.	01/00/00	0	0	0	0	0	0	0	0
49			8,478,591		4,425,670	0	0	468,381	3,957,289	3,564,728
50										
51	* Each type of bond issue must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					
55										
56	** This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100									
57	If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.									
58	*** This total must equal the amount on Page 6, Line 22.									

**Schedule of Restricted Local Tax Levies Analysis and  
Schedule of Tort Immunity Expenditures  
2008-09**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE</b>					<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>								
2	<b>Description</b>	<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>									
3	<b>Cash Basis Fund Balance as of July 1, 2008</b>		0	0	0									
4	<b>RECEIPTS:</b>													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		89,190	0									
6	Earnings on Investments	1, 2, 4, 5 or 6-1500	0	0	0									
7	Sale of Bonds	1, 2, 4 or 6-7200	0	0	0									
8	Other Receipts from Local Sources (Describe & Itemize)	--	0	0	0									
9	Federal Impact Aid	4001	0	0	0									
10	<b>Total Receipts</b>		0	89,190	0									
11	<b>Total Amount Available (L3 + L10)</b>		0	89,190	0									
12	<b>DISBURSEMENTS:</b>													
13	Special Education	1 or 5-1200		89,190										
14	Facilities Acquisition & Construction Services	2 or 6-2530		0	0									
15	Tort Immunity	--	0											
16	Other Disbursements (Describe & Itemize)	--		0	0									
17	Payments to Other Districts & Govt Units	1,2, 4 or 6-4000		0	0									
18	<b>Total Disbursements</b>		0	89,190	0									
19	<b>Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)</b>		0	0	0									
20														
21	<sup>a</sup> Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.													
22														

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

If yes, list in aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-08</b>	<b>Add: Additions 2008-09</b>	<b>Less: Deletions 2008-09</b>	<b>Cost 6-30-09</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-08</b>	<b>Add: Depreciation Allowable 2008-09</b>	<b>Less: Depreciation Deletions 2008-09</b>	<b>Accumulated Depreciation 6-30-09</b>	<b>Balance Undepreciated 6-30-09</b>
5	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	1,541,800	0	0	1,541,800						1,541,800
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	10,358,218	1,468,046	0	11,826,264	50	5,048,771	281,943	0	5,330,714	6,495,550
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	96,220	0	0	96,220	20	84,473	3,351	0	87,824	8,396
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	3,895,671	23,277	0	3,918,948	10	3,535,345	104,348	0	3,639,693	279,255
15	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	<b>Construction in Progress</b>	<b>260</b>	<b>116,968</b>	<b>160,810</b>	<b>116,968</b>	<b>160,810</b>	<b>-</b>					<b>160,810</b>
18	<b>Total Capital Assets</b>	<b>200</b>	<b>16,008,877</b>	<b>1,652,133</b>	<b>116,968</b>	<b>17,544,042</b>		<b>8,668,589</b>	<b>389,642</b>	<b>0</b>	<b>9,058,231</b>	<b>8,485,811</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				<b>119,114</b>	<b>10</b>		<b>11,911</b>			
20	<b>Allowable Depreciation</b>								<b>401,553</b>			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4						
5	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6						
7	<b>OPERATING EXPENSE PER PUPIL</b>					
8	<b>EXPENDITURES:</b>					
9	ED	Expenditures 15-22, L113	Total Expenditures	\$		8,548,364
10	O&M	Expenditures 15-22, L149	Total Expenditures			2,574,857
11	DS	Expenditures 15-22, L167	Total Expenditures			733,830
12	TR	Expenditures 15-22, L203	Total Expenditures			552,968
13	MR/SS	Expenditures 15-22, L287	Total Expenditures			227,971
14	TORT	Expenditures 15-22, L328	Total Expenditures			0
15					<b>Total Expenditures</b>	<b>\$ 12,637,990</b>
16						
17	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18						
19	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0
20	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
21	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
22	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
23	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
24	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
26	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
27	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
28	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
29	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
30	O&M	Revenues 9-14, L147, Col D	3410 Adult Ed (from ICCB)			0
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
34	O&M	Revenues 9-14, L227, Col D	4810 Federal - Adult Education			0
35	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			39,635
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
37	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Support Programs Pre-K			0
38	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			0
40	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
41	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
42	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
43	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
44	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
45	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
46	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
47	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
48	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
49	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
50	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
51	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
52	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0
53	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			0
54	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			967,698
55	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			14,737
56	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			104,356
57	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
58	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
59	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			1,520,428
60	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			14,758
61	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
62	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			494,108
63	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
64	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
65	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
66	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
67	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
68	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			1,745
69	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
71	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
72	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			0
73	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
74	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
75					<b>Total Deductions (L19 through L74)</b>	<b>\$ 3,157,465</b>
76					<b>Total Operating Expenses (Regular K-12)</b>	<b>9,480,525</b>
77					<b>9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)</b>	<b>824.89</b>
78					<b>Estimated OEPP (L77 / L78)</b>	<b>\$ 11,493.08</b>
79						
80						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)</b>					
3	<i>This schedule is completed for school districts only.</i>					
5	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6						
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	5,873
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		2,735
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		14,965
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		106,948
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		778
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		45,000
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		0
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		213,712
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		3,122
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		720
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		160,448
112	ED	Revenues 9-14, L154, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		32,781
116	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		28,398
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
123	ED-TR	Revenues 9-14, L166, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L169, Col D	3925	School Infrastructure - Maintenance		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		11,271
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		91,198
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		2,655
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		141,864
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		35,007
134	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700	Total CTE - Perkins		0
137	ED-O&M-MR/SS	Revenues 9-14, L258, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
138	ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905	Emergency Immigrant Assistance		0
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		0
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		0
141	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932	Title II - Teacher Quality		24,611
144	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960	Federal Charter Schools		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		5,774
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,093
147	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,141
149	<b>Total Allowance for PCTC Computation (L84 through L147)</b>				\$	<b>931,094</b>
150	<b>Net Operating Expense for PCTC Computation (L77 - L149)</b>					<b>8,549,431</b>
151	<b>Total Depreciation Allowance (from page 27, Col I)</b>					<b>401,553</b>
152	<b>Total Allowance for PCTC Computation (L150 + L151)</b>					<b>8,950,984</b>
153	<b>9 Mo ADA (from L78)</b>					<b>824,89</b>
154	<b>Total Estimated PCTC (L152 / 153)</b>				\$	<b>10,851.12</b>
155						
156						
157	Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.					

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
6	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
7	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
8	Direction of Business Support Services (1-2510) and (5-2510)						0	
9	Fiscal Services (1-2520) and (5-2520)						0	
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						0	
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>						11,271	
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>						0	
13	Internal Services (1-2570) and (5-2570)						0	
14	Staff Services (1-2640) and (5-2640)						0	
15	Data Processing Services (1-2660) and (5-2660)						0	
17	<b>SECTION II</b>							
18	<b>Estimated Indirect Cost Rate for Federal Program Year 2011</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
20				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
22		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
23	<b>Instruction</b>	1000		5,061,614		5,061,614		
24	<b>Support Services:</b>							
25	Pupil	2100		514,145		514,145		
26	Instructional Staff	2200		690,693		690,693		
27	General Admin.	2300		466,442		466,442		
28	School Admin	2400		604,429		604,429		
29	<b>Business:</b>							
30	Direction of Business Spt. Srv.	2510	160,127	0	160,127	0		
31	Fiscal Services	2520	90,274	0	90,274	0		
32	Oper. & Maint. Plant Services	2540		1,094,940	1,094,940	0		
33	Pupil Transportation	2550		554,744		554,744		
34	Food Services	2560		12,355		12,355		
35	Internal Services	2570	0	0	0	0		
36	<b>Central:</b>							
37	Direction of Central Spt. Srv.	2610		0		0		
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
39	Information Services	2630		1,259		1,259		
40	Staff Services	2640	0	0	0	0		
41	Data Processing Services	2660	0	0	0	0		
42	<b>Other:</b>							
43	Community Services	3000		0		0		
44	<b>Total</b>			250,401	9,000,621	1,345,341	7,905,681	
45				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
46				Col/Row (D44) =	250,401	Col/Row (F44) =	1,345,341	
47				Col/Row (E44) =	9,000,621	Col/Row (G44) =	7,905,681	
48				=	<b>2.78%</b>	=	<b>17.02%</b>	

1	A	B	C	D	E	F	G	H	I	J						
2	<b>ILLINOIS STATE BOARD OF EDUCATION</b>															
3	School Business Services Division (N-330)															
4	100 North First Street															
5	Springfield, IL 62777-0001															
6	<b>LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b>						School District Name:		Itasca SD 10							
7							(Section 17-1.5 of the School Code)						RCDT Number:		19-022-0100-02	
8																
9						<b>Actual Expenditures, Fiscal Year 2009</b>			<b>Budgeted Expenditures, Fiscal Year 2010</b>							
10						(10)	(20)			(10)	(20)					
11	<b>Description</b>		<b>Funct. No.</b>	<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Total</b>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Total</b>						
12	1. Executive Administration Services		2320	246,299		246,299		242,809		242,809						
13	2. Special Area Administration Services		2330	0		0		0		0						
14	3. Other Support Services - School Administration		2490	0		0		0		0						
15	4. Direction of Business Support Services		2510	146,622	0	146,622		118,364	0	118,364						
16	5. Internal Services		2570	0		0		0		0						
17	6. Direction of Central Support Services		2610	0		0		0		0						
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.			0	0	0		0	0	0						
19	<b>8. Totals</b>			<b>392,921</b>	<b>0</b>	<b>392,921</b>		<b>361,173</b>	<b>0</b>	<b>361,173</b>						
20	<b>9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)</b>									<b>-8%</b>						
21																
22	<b>CERTIFICATION</b>															
23	I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.															
24	I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.															
25																
26																
27	_____					_____										
28	(Date)					Signature of Superintendent										
29	<b>If line 9 is greater than 5% please check one box below.</b>															
30																
31	<input type="checkbox"/>	The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.														
32																
33	<input type="checkbox"/>	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at <a href="http://www.isbe.net/isbewaivers/default.htm">www.isbe.net/isbewaivers/default.htm</a> .														
34																
35	<input type="checkbox"/>	The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.														
36																
37																
38																



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

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

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended.
- <sup>5</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- <sup>6</sup> Equals Line 43 minus Line 60.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).



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

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

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

### Audit Checklist

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

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

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

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

### Balancing Schedule

**Check this Section for Error Messages**

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	OK
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10 (Col C, L13) must = (Col C, L42).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8: Ending Fund Balance.</b>	
Fund 10 (Col C, L39-40) must = (Col C, L65).	OK
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	ERROR!
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK

Description:	Error Message
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	OK
<b>10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 &amp; 6, Line 42).</b>	
Reserved Fund Balance (P5, Col C,D,F & G,L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be >= Area Vocational Construction (P26, Col E,L19).	OK
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 78.</b>	
<b>13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	
	OK

CHECK FOR REFERENCE ERRORS

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2009**

DISTRICT/JOINT AGREEMENT NAME <b>Itasca SD 10</b>	RCDT NUMBER <b>19-022-0100-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>66003412</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Mathieson, Moyski, Celer &amp; Co., LLP</b> <b>211 S. Wheaton Avenue</b> <b>Wheaton</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>200 N. Maple St.</b>  <b>Itasca</b> <b>60143</b>		E-MAIL ADDRESS <b>mceler@mmccpas.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Michael J. Celer</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 653-1616</b>	FAX NUMBER <b>(630) 653-1735</b>

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

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

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

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

**Itasca SD 10**  
**19-022-0100-02**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  
**Programs funded through ARRA are identified separately in SEFA**
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
 - Verify or reconcile on reconciliation worksheet.
6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 29) on Line 12.  
 It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.  
 Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs  
 - Program name includes "ARRA - " prefix  
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Child Nutrition Programs (CNP) are included on the SEFA:  
 Project year runs from October 1 to September 30, so projects will cross fiscal year;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).  
 - The value is determined from the following, with each item on a separate line:
- \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
- \* Non-Cash Commodities: Commodities information for non-cash items received through **Preferred Meal Systems**  
 Districts should track separately through year; no specific report available from ISBE
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
 - The two commodity programs should be reported on separate lines on the SEFA.
- \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240, but list in 4299 and detail information)  
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.  
 Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)
- \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
32. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
35. Questioned Costs have been calculated where there are questioned costs.
36. Questioned Costs are separated by fiscal year **and** by project.
37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned
38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Itasca SD 10  
19-022-0100-02**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 4	Account 4000	\$ 366,842
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(2,093)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 364,749</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 364,749</b>
--------------------------------------	-------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	-----

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ -</b>
---------------------------------------	-------------

<b>DIFFERENCE:</b>	<b>\$ 364,749</b>
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**19-022-0100-02**  
**Itasca SD 10**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

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 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			

• (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.

**19-022-0100-02**  
**Itasca SD 10**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2009**

**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 subrecipie

**Itasca SD 10  
19-022-0100-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2009**

**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
- Significant Deficiency(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
- Significant Deficiency(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: \_\_\_\_\_

Auditee 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.

**Itasca SD 10  
19-022-0100-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2009**

**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>

**For ISBE Review**

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

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

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

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

**Itasca SD 10**  
**19-022-0100-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**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>**

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

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding.  
<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.  
<sup>17</sup> See footnote 12.

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

**Itasca SD 10**  
**19-022-0100-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2009**

Finding Number

Condition

Current Status<sup>20</sup>

[If there are no prior year audit findings, please submit schedule and indicate 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.

**Itasca SD 10**  
**19-022-0100-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**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.