

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

<p align="center"><b>School District/Joint Agreement Information</b>  <i>(See instructions on inside of this page.)</i></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
School District/Joint Agreement Number: <b>14-016-0620-04</b>				Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>	
County Name: <b>Cook</b>				Name of Audit Supervisor: <b>Steve Murray</b>	
Name of School District/Joint Agreement: <b>Community Consolidated School District 62</b>				Address: <b>1301 West 22nd Street, Suite 400</b>	
Address: <b>777 Algonquin Road</b>		<p align="center"><b>Filing Status:</b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="http://www.isbe.net/sfms/afmr/afmr.htm">www.isbe.net/sfms/afmr/afmr.htm</a></p>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
City: <b>Des Plaines</b>				Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>	
Email Address:				IL Registration Number: <b>066-004260</b>	
Zip Code: <b>60016</b>				Email Address: <a href="mailto:steve.murray@bakertilly.com">steve.murray@bakertilly.com</a>	
<p align="center"><b>Annual Financial Report</b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><b>A-133 Single Audit Status:</b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
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 1, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (06/09)

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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 1, 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: 10/1/91  
*mm/dd/yyyy*

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

1. Two persons failed to file.

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

\_\_\_\_\_  
*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	<b>Tax Year 2008</b>				Equalized Assessed Valuation (EAV):				2,278,192,662							
8																
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>			<b>Working Cash</b>			
10	Rate(s):	0.018282	+	0.003205	+	0.000609	=	0.022096	=	0.000438						
11																
12																
13	<b>B. Results of Operations *</b>															
14																
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>						
16	68,686,122			57,162,993			11,523,129			0						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.															
18																
19																
20	<b>C. Short-Term Debt **</b>															
21																
22	<b>CPPRT Notes</b>			<b>TAWs</b>			<b>TANs</b>			<b>TO/EMP. Orders</b>			<b>GSA Certificates</b>			
23	0			+	0			+	0			+	0			+
24	<b>Other</b>			<b>Total</b>												
25	0			=	0											
26	** The numbers shown are the sum of entries on Page 25															
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,					157,195,294									
32	<input type="checkbox"/>	b. 13.8% for unit districts.														
33																
34	Long-Term Debt Outstanding:															
35																
36	c. Bond Principal: .....				Acct											
37	d. Other Long-Term Debt: .....				511		1,420,000									
38	e. Total Long-Term Debt Outstanding:.....				590		0				1,420,000					
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>		Community Consolidated School District 62															
9	<b>District Code:</b>		14-016-0620-04															
10	<b>County Name:</b>		Cook															
11																		
12																		
13																		
14	<b>1. Fund Balance to Revenue Ratio:</b>																	
15					<b>Total</b>		<b>Ratio</b>		<b>Score</b>									
16	Total Sum of Fund Balance (P8, L65)		Funds 10, 20, 40, 70 + (50 if negative)		58,707,926.00		0.855		<b>Weight</b>		4		0.35					
17	Total Sum of Direct Revenues (P7, L8)		Funds 10, 20, 40, & 70		68,686,122.00				<b>Value</b>		1.40						**	
18	<b>2. Expenditures to Revenue Ratio:</b>																	
19	Total Sum of Direct Expenditures (P7, L17)		Funds 10, 20 & 40		57,162,993.00		0.832		<b>Adjustment</b>		4		0					
20	Total Sum of Direct Revenues (P7, L8)		Funds 10, 20, 40 & 70		68,686,122.00				<b>Weight</b>		0.35							
21	Possible Adjustment:						0		<b>Value</b>		1.40						**	
22																		
23	<b>3. Days Cash on Hand:</b>																	
24	Total Sum of Cash & Investments (P5, L4 & L5)		Funds 10, 20 40 & 70		58,139,006.00		366.14		<b>Days</b>		4		0.10					
25	Total Sum of Direct Expenditures (P7, L17)		Funds 10, 20, 40 divided by 360		158,786.09				<b>Weight</b>		0.40						**	
26																		
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																	
28	Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)		Funds 10, 20 & 40		0.00		100.00		<b>Percent</b>		4		0.10					
29	EAV (P3, L7*L10)		(.85 x EAV) x Sum of Combined Tax Rates)		42,788,103.30				<b>Weight</b>		0.40							
30																		
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																	
32	Long Term Debt Outstanding (P3, L38)				1,420,000.00		99.09		<b>Percent</b>		4		0.10					
33	Total Long-Term Debt Allowed (P3, L21)				157,195,293.68				<b>Weight</b>		0.40							
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		

**Total Profile Score: 4.00 \***

**Estimated 2009 Financial Profile Designation: RECOGNITION**

\* 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>		14,273	327	0	0	0	0	0	0	0
5	Investments	120	36,517,087	7,364,255	0	1,054	2,892,891	295,129	14,242,010	339,471	15,812
6	Taxes Receivable	130	24,846,993	4,320,522	0	820,930	1,068,606	0	589,876	13,594	13,594
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,498,087	0	0	352,578	0	0	0	0	0
9	Other Receivables	160	1,521,700	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	61,914	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>64,398,140</b>	<b>11,685,104</b>	<b>0</b>	<b>1,174,562</b>	<b>3,961,497</b>	<b>295,129</b>	<b>14,831,886</b>	<b>414,979</b>	<b>29,406</b>
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	1,101,522	69,007	0	19,013	0	95,926	0	4,111	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	12,028	17,568	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	230,562	0	0	0	(8,648)	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	26,006,099	4,329,597	0	919,356	1,064,961	0	677,014	13,468	13,468
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>27,350,211</b>	<b>4,416,172</b>	<b>0</b>	<b>938,369</b>	<b>1,056,313</b>	<b>95,926</b>	<b>677,014</b>	<b>17,579</b>	<b>13,468</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Bonds Payable	511									
37	Other Long-Term Liabilities	590									
38	<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
39	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
40	Unreserved Fund balance	730	37,047,929	7,268,932	0	236,193	2,905,184	199,203	14,154,872	397,400	15,938
41	Investment in General Fixed Assets										
42	<b>Total Liabilities and Fund Balance</b>		<b>64,398,140</b>	<b>11,685,104</b>	<b>0</b>	<b>1,174,562</b>	<b>3,961,497</b>	<b>295,129</b>	<b>14,831,886</b>	<b>414,979</b>	<b>29,406</b>

**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>		156,342		
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>156,342</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		793,100	
17	Building & Building Improvements	230		24,985,239	
18	Site Improvements & Infrastructure	240		226,954	
19	Capitalized Equipment	250		8,897,398	
20	Construction in Progress	260		93,401	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Bonds	350			1,420,000
23	<b>Total Capital Assets</b>			<b>34,996,092</b>	<b>1,420,000</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	156,342		
34	<b>Total Current Liabilities</b>		<b>156,342</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Bonds Payable	511			1,420,000
37	Other Long-Term Liabilities	590			
38	<b>Total Long-Term Liabilities</b>				<b>1,420,000</b>
39	Reserved Fund Balance	714	0		
40	Unreserved Fund balance	730	0		
41	Investment in General Fixed Assets			34,996,092	
42	<b>Total Liabilities and Fund Balance</b>		<b>156,342</b>	<b>34,996,092</b>	<b>1,420,000</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	48,233,309	7,663,069	0	1,713,397	2,239,054	548,965	1,900,236	8,367	15,124
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	4,925,066	0	280,108	708,790	0	0	0	0	0
7	Federal Sources	4000	3,542,255	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		56,700,630	7,663,069	280,108	2,422,187	2,239,054	548,965	1,900,236	8,367	15,124
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	5,979,789	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		62,680,419	7,663,069	280,108	2,422,187	2,239,054	548,965	1,900,236	8,367	15,124
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	35,964,632				894,572				
13	Support Services	2000	12,413,353	4,167,726		2,389,762	794,167	349,762		355,800	0
14	Community Services	3000	197,549	0		0	18,439				
15	Payments to Other Districts & Governmental Units	4000	2,029,971	0	0	0	0	0			0
16	Debt Service	5000	0	0	280,108	0	0			0	0
17	Total Direct Disbursements/Expenditures		50,605,505	4,167,726	280,108	2,389,762	1,707,178	349,762		355,800	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	5,979,789	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		56,585,294	4,167,726	280,108	2,389,762	1,707,178	349,762		355,800	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		6,095,125	3,495,343	0	32,425	531,876	199,203	1,900,236	(347,433)	15,124
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			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
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	0	0	0	0	0	0	0	0
43	Total Other Sources of Funds		0	0	0	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		



**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
47	Transfer of Working Cash Fund Interest	8120							0		
48	Transfer Among Funds	8130	0	0		0					
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	0	0				0			
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	0	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	0	0	0
60	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
61	<b>Total Other Sources/Uses of Funds<sup>6</sup></b>		0	0	0	0	0	0	0	0	0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		6,095,125	3,495,343	0	32,425	531,876	199,203	1,900,236	(347,433)	15,124
63	<b>Fund Balances - July 1, 2008</b>		30,952,804	3,773,589	0	203,768	2,373,308	0	12,254,636	744,833	814
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
65	<b>Fund Balances - June 30, 2009</b>		37,047,929	7,268,932	0	236,193	2,905,184	199,203	14,154,872	397,400	15,938

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>		41,233,302	7,236,614	0	1,369,293	779,844	0	986,848	(685)	15,124
6	Leasing Purposes Levy. <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	377,944	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,009,201				
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>41,611,246</b>	<b>7,236,614</b>	<b>0</b>	<b>1,369,293</b>	<b>1,789,045</b>	<b>0</b>	<b>986,848</b>	<b>(685)</b>	<b>15,124</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	2,805,294	0	0	135,000	370,511	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>2,805,294</b>	<b>0</b>	<b>0</b>	<b>135,000</b>	<b>370,511</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	1,052,286								
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	0								
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	0								
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>1,052,286</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				195,446					
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				0					
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					
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>					<b>195,446</b>					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	1,671,268	287,257	0	13,658	79,498	0	913,388	9,052	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>		<b>1,671,268</b>	<b>287,257</b>	<b>0</b>	<b>13,658</b>	<b>79,498</b>	<b>0</b>	<b>913,388</b>	<b>9,052</b>	<b>0</b>
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	280,548								
70	Sales to Pupils - Breakfast	1612	3,834								
71	Sales to Pupils - A la Carte	1613	90,631								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	7,725								
74	Other Food Service (Describe & Itemize)	1690	0								

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
75	<b>Total Food Service</b>		382,738								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	4,030	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	12,110	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	23,850	0							
82	<b>Total District/School Activity Income</b>		39,990	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	206,050								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	72,723								
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>		278,773								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	60,601							
96	Contributions and Donations from Private Sources	1920	45,000	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	249,818	0							
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	548,965	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	39,143	0	0	0	0	0	0	0	0
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			
106	Other Local Revenues (Describe & Itemize)	1999	57,753	78,597	0	0	0	0	0	0	0
107	<b>Total Other Revenue from Local Sources</b>		391,714	139,198	0	0	0	548,965	0	0	0
108	<b>Total Receipts/Revenues from Local Sources</b>	1000	48,233,309	7,663,069	0	1,713,397	2,239,054	548,965	1,900,236	8,367	15,124
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>	2000	0	0		0	0				
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	1,210,100	0	280,108	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>		1,210,100	0	280,108	0	0	0		0	0
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100	260,259			0					
124	Special Education - Extraordinary	3105	681,110			0					
125	Special Education - Personnel	3110	1,195,872	0		0					
126	Special Education - Orphanage - Individual	3120	147,951			0					
127	Special Education - Orphanage - Summer	3130	13,200			0					
128	Special Education - Summer School	3145	1,473			0					
129	Special Education - Other (Describe & Itemize)	3199	0	0		0					
130	<b>Total Special Education</b>		2,299,865	0		0					
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	4,429	0			0				
139	<b>Total Career and Technical Education</b>		4,429	0			0				
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed - Downstate - TPI and TBE	3305	309,014				0				
142	Bilingual Education - Transitional Bilingual Education	3310	0				0				
143	<b>Total Bilingual Ed</b>		309,014				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
144	State Free Lunch & Breakfast	3360	26,639								
145	School Breakfast Initiative	3365	201	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
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500	0	0		19,792	0				
151	Transportation - Special Education	3510	0	0		688,998	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>708,790</b>	<b>0</b>				
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	583,633	0		0	0				
158	Reading Improvement Block Grant	3715	204,726			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	156,664		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	129,795		0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>3,714,966</b>	<b>0</b>	<b>0</b>	<b>708,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>4,925,066</b>	<b>0</b>	<b>280,108</b>	<b>708,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
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>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	551,870				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	61,855				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	8,252				0				
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	<b>Total Food Service</b>		<b>621,977</b>				<b>0</b>				
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	639,271	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>		<b>639,271</b>	<b>0</b>		<b>0</b>	<b>0</b>				
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	11,413	0		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
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>		11,413	0		0	0				
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
217	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,135,350	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	61,651	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>		1,197,001	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							
228	General State Aid - Education Stabilization	4850	440,615	0	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
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>		440,615	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	0				
260	Title III - English Language Acquisition	4909	306,761	0		0	0				
261	Learn & Serve America	4910	0	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	113,340	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	Medicaid Matching Funds - Administrative Outreach	4991	140,249	0		0	0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	32,731	0		0	0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	38,897	0		0	0	0			0
269	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		3,542,255	0		0	0	0		0	0
270	<b>Total Receipts/Revenues from Federal Sources</b>	4000	3,542,255	0	0	0	0	0	0	0	0
271	<b>Total Direct Receipts/Revenues</b>		56,700,630	7,663,069	280,108	2,422,187	2,239,054	548,965	1,900,236	8,367	15,124

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	15,419,487	2,781,232	221,133	1,045,978	5,310	3,266	0	0	19,476,406	21,208,625
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	7,169,005	1,279,448	16,106	94,782	0	0	690	0	8,560,031	7,449,831
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	514,839
9	Remedial and Supplemental Programs K-12	1250	282,178	46,390	0	37,260	0	0	53,885	0	419,713	0
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	348,998
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	165,268	815	1,800	1,438	0	540	0	0	169,861	0
14	Summer School Programs	1600	58,702	3,370	0	876	0	0	0	0	62,948	102,100
15	Gifted Programs	1650	362	0	2,610	774	0	0	0	0	3,746	11,980
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	4,651,220	840,391	0	71,994	0	0	0	0	5,563,605	5,300,587
18	Truant Alternative & Optional Programs	1900	530,713	66,718	543,753	263,171	112,798	0	191,169	0	1,708,322	1,697,817
19	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0	0
20	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0	0
21	Special Education Programs K-12 - Private Tuition	1912	0	0	0	0	0	0	0	0	0	0
22	Special Education Programs Pre-K - Tuition	1913	0	0	0	0	0	0	0	0	0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0	0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0	0	0	0	0	0	0	0	0
25	Adult/Continuing Education Programs - Private Tuition	1916	0	0	0	0	0	0	0	0	0	0
26	CTE Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	0
27	Interscholastic Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	0
28	Summer School Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	0
29	Gifted Programs - Private Tuition	1920	0	0	0	0	0	0	0	0	0	0
30	Bilingual Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	0
32	<b>Total Instruction</b>	<b>1000</b>	<b>28,276,935</b>	<b>5,018,364</b>	<b>785,402</b>	<b>1,516,273</b>	<b>118,108</b>	<b>3,806</b>	<b>245,744</b>	<b>0</b>	<b>35,964,632</b>	<b>36,634,777</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	1,013,582	105,175	573	3,804	0	0	0	0	1,123,134	1,090,242
36	Guidance Services	2120	0	0	0	0	0	0	0	0	0	954,502
37	Health Services	2130	383,318	81,469	529,595	15,234	0	737	0	0	1,010,353	591,728
38	Psychological Services	2140	530,720	60,726	4,061	5,465	0	0	0	0	600,972	0
39	Speech Pathology & Audiology Services	2150	0	0	153,820	2,311	0	0	0	0	156,131	0
40	Other Support Services - Pupils (Describe & Itemize)	2190	374,379	125,335	676	11,674	0	0	0	0	512,064	560,777
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,301,999</b>	<b>372,705</b>	<b>688,725</b>	<b>38,488</b>	<b>0</b>	<b>737</b>	<b>0</b>	<b>0</b>	<b>3,402,654</b>	<b>3,197,249</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	1,000,592	175,283	207,299	40,115	0	1,108	0	0	1,424,397	1,208,497
44	Educational Media Services	2220	1,006,010	186,820	89,048	158,503	2,789	0	7,973	0	1,451,143	1,415,877
45	Assessment & Testing	2230	13,381	6	45,883	1,352	0	0	0	0	60,622	129,872
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,019,983</b>	<b>362,109</b>	<b>342,230</b>	<b>199,970</b>	<b>2,789</b>	<b>1,108</b>	<b>7,973</b>	<b>0</b>	<b>2,936,162</b>	<b>2,754,246</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	0	300,753	180,894	3,215	0	12,623	0	0	497,485	697,204
49	Executive Administration Services	2320	264,477	63,607	15,593	3,932	0	2,388	0	0	349,997	295,606
50	Special Area Administration Services	2330	30,500	9,066	2,869	1,593	0	0	0	0	44,028	183,270
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>294,977</b>	<b>373,426</b>	<b>199,356</b>	<b>8,740</b>	<b>0</b>	<b>15,011</b>	<b>0</b>	<b>0</b>	<b>891,510</b>	<b>1,176,080</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	1,770,335	406,334	14,430	33,176	0	3,414	1,404	0	2,229,093	2,134,094
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,770,335</b>	<b>406,334</b>	<b>14,430</b>	<b>33,176</b>	<b>0</b>	<b>3,414</b>	<b>1,404</b>	<b>0</b>	<b>2,229,093</b>	<b>2,134,094</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	379,999	35,246	46,645	3,339	0	565	0	0	465,794	484,295
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	101,116	411	230,141	0	0	0	0	0	331,668	181,300
62	Food Services	2560	289,052	909	867,522	53,575	3,605	0	0	0	1,214,663	951,985
63	Internal Services	2570	117,707	16,894	36,272	79,909	0	0	0	0	250,782	333,446
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>887,874</b>	<b>53,460</b>	<b>1,180,580</b>	<b>136,823</b>	<b>3,605</b>	<b>565</b>	<b>0</b>	<b>0</b>	<b>2,262,907</b>	<b>1,951,026</b>
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	180	0	0	0	0	0	180	0
68	Information Services	2630	81,730	8,132	59,780	18,723	0	250	0	0	168,615	188,118
69	Staff Services	2640	303,012	98,052	65,555	5,509	0	300	0	0	472,428	439,069
70	Data Processing Services	2660	0	0	47,198	2,606	0	0	0	0	49,804	96,500
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>384,742</b>	<b>106,184</b>	<b>172,713</b>	<b>26,838</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0</b>	<b>691,027</b>	<b>723,687</b>
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>	<b>7,659,910</b>	<b>1,674,218</b>	<b>2,598,034</b>	<b>444,035</b>	<b>6,394</b>	<b>21,385</b>	<b>9,377</b>	<b>0</b>	<b>12,413,353</b>	<b>11,936,382</b>
74	<b>COMMUNITY SERVICES (ED)</b>											
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											

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
77	Payments for Regular Programs	4110			0			0			0	300,000
78	Payments for Special Education Programs	4120			0			9,027			9,027	1,180,000
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>			<b>0</b>			<b>9,027</b>			<b>9,027</b>	<b>1,480,000</b>
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						2,020,944			2,020,944	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>						<b>2,020,944</b>			<b>2,020,944</b>	<b>0</b>
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
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>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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>			<b>0</b>			<b>2,029,971</b>			<b>2,029,971</b>	<b>1,480,000</b>
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>						<b>0</b>			<b>0</b>	<b>0</b>
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										50,000
113	<b>Total Direct Disbursements/Expenditures</b>		36,103,698	6,693,410	3,408,676	1,964,936	124,502	2,055,162	255,121	0	50,605,505	50,406,434
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										6,095,125	
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	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	2,204,716	413,361	333,631	1,167,846	44,367	1,135	2,670	0	4,167,726	5,510,731
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560	0	0	0	0	0	0	0	0	0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,204,716</b>	<b>413,361</b>	<b>333,631</b>	<b>1,167,846</b>	<b>44,367</b>	<b>1,135</b>	<b>2,670</b>	<b>0</b>	<b>4,167,726</b>	<b>5,510,731</b>
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>	<b>2,204,716</b>	<b>413,361</b>	<b>333,631</b>	<b>1,167,846</b>	<b>44,367</b>	<b>1,135</b>	<b>2,670</b>	<b>0</b>	<b>4,167,726</b>	<b>5,510,731</b>
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>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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
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>

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
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										50,000
149	Total Direct Disbursements/Expenditures		2,204,716	413,361	333,631	1,167,846	44,367	1,135	2,670	0	4,167,726	5,560,731
150	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										3,495,343	
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	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						45,108			45,108	0
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						235,000			235,000	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	280,108
165	Total Debt Services	5000			0			280,108			280,108	280,108
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			280,108			280,108	280,108
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
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	0	0	2,389,762	0	0	0	0	0	2,389,762	2,522,858
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	0	0	2,389,762	0	0	0	0	0	2,389,762	2,522,858
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	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
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	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		0	0	2,389,762	0	0	0	0	0	2,389,762	2,522,858
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,425	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		360,803							360,803	638,526
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		312,181							312,181	349,124
211	Special Education Programs - Pre-K	1225		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
			(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
212	Remedial and Supplemental Programs - K-12	1250		5,364							5,364	0
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		6,091							6,091	0
217	Summer School Programs	1600		2,006							2,006	4,257
218	Gifted Programs	1650		5							5	28
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		139,610							139,610	131,085
221	Truants' Alternative & Optional Programs	1900		68,512							68,512	7,052
222	<b>Total Instruction</b>	<b>1000</b>		<b>894,572</b>							<b>894,572</b>	<b>1,130,072</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		12,103							12,103	14,568
226	Guidance Services	2120		0							0	0
227	Health Services	2130		44,029							44,029	5,704
228	Psychological Services	2140		6,072							6,072	7,214
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		20,908							20,908	6,404
231	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>83,112</b>							<b>83,112</b>	<b>33,890</b>
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		28,398							28,398	9,730
234	Educational Media Services	2220		47,561							47,561	13,887
235	Assessment & Testing	2230		201							201	447
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>76,160</b>							<b>76,160</b>	<b>24,064</b>
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		0							0	0
239	Executive Administration Services	2320		13,581							13,581	3,363
240	Service Area Administrative Services	2330		36							36	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>13,617</b>							<b>13,617</b>	<b>3,363</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		98,108							98,108	23,825
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>98,108</b>							<b>98,108</b>	<b>23,825</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		44,246							44,246	5,149
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		379,415							379,415	475,588
260	Pupil Transportation Services	2550		6,240							6,240	0
261	Food Services	2560		25,264							25,264	0
262	Internal Services	2570		19,727							19,727	1,672
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>474,892</b>							<b>474,892</b>	<b>482,409</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		17,375							17,375	1,118
268	Staff Services	2640		30,903							30,903	30,207
269	Data Processing Services	2660		0							0	0
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>48,278</b>							<b>48,278</b>	<b>31,325</b>
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	<b>Total Support Services</b>	<b>2000</b>		<b>794,167</b>							<b>794,167</b>	<b>598,876</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>18,439</b>							<b>18,439</b>	<b>20,540</b>
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
283	State Aid Anticipation Certificates	5140		0							0	0
284	Other (Describe & Itemize)	5150		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
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			1,707,178				0			1,707,178	1,749,488
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										531,876	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	228,768	1,823	119,171	0	0	0	349,762	2,000,000
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	228,768	1,823	119,171	0	0	0	349,762	2,000,000
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
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	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/Expenditures		0	0	228,768	1,823	119,171	0	0	0	349,762	2,000,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										199,203	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
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	50,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	349,200	0	0	0	0	0	349,200	351,585
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	6,600	0	0	0	0	6,600	10,000
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	Total Support Services - General Administration	2000	0	0	349,200	6,600	0	0	0	0	355,800	411,585
321	DEBT SERVICES (TF)	5000										
322	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
323	Tax Anticipation Warrants	5110						0			0	0
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
325	Other Interest or Short-Term Debt	5150						0			0	0
326	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
327	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
328	Total Disbursements/Expenditures		0	0	349,200	6,600	0	0	0	0	355,800	411,585
329	Excess (Deficiency) of Receipts/Revenues Over										(347,433)	
330												
331	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
332	SUPPORT SERVICES (FP&S)											
333	SUPPORT SERVICES - BUSINESS											
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	Total Support Services - Business	2500	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	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
340	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
341	Total Payments to Other Dist & Govt Units	4000						0			0	0
342	DEBT SERVICES (FP&S)											
343	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
344	Tax Anticipation Warrants	5110						0			0	0
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
347	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
348	Total Debt Service	5000						0			0	0
349	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
350	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,124	

**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	<b>District's Accounting Basis is ACCRUAL</b>		---RECEIPTS---	-----DISBURSEMENTS-----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2008</b>		0									
5	General State Aid	4850	440,615	440,615								440,615
6	Title I Low Income	4851	0									0
7	Title I Neglected - Private	4852	0									0
8	Title I Delinquent - Private	4853	0									0
9	Title I School Improvement (Part A)	4854	0									0
10	Title I School Improvement (Part G)	4855	0									0
11	IDEA Part B Preschool	4856	0									0
12	IDEA Part B Flow Through	4857	0									0
13	Title II D Technology Formula	4860	0									0
14	Title II D Technology Competitive	4861	0									0
15	McKenney - Vento Homeless Education	4862	0									0
16	Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA Other I	4870	0									0
24	ARRA Other II	4871	0									0
25	ARRA Other III	4872	0									0
26	ARRA Other IV	4873	0									0
27	ARRA Other V	4874	0									0
28	ARRA Other VI	4875	0									0
29	ARRA Other VII	4876	0									0
30	ARRA Other VIII	4877	0									0
31	ARRA Other IX	4878	0									0
32	ARRA Other X	4879	0									0
33	ARRA Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		440,615	440,615	0	0	0	0	0	0		440,615
35	<b>Ending Balance June 30, 2009</b>		0									
36	<p><b>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:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												

	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	41,233,302	19,153,767	22,079,535	44,217,205	25,063,438
5	Operations & Maintenance	7,236,614	3,361,089	3,875,525	7,759,203	4,398,114
6	Debt Services **	0		0		0
7	Transportation	1,369,293	638,631	730,662	1,474,304	835,673
8	Municipal Retirement/Social Security	779,844	362,373	417,471	836,553	474,180
9	Capital Improvements	0		0		0
10	Working Cash	986,848	458,886	527,962	1,059,356	600,470
11	Tort Immunity	(685)	10,575	(11,260)	24,413	13,838
12	Fire Prevention & Safety	15,124	10,575	4,549	24,413	13,838
13	Leasing Levy	0		0		0
14	Special Education	377,944	175,600	202,344	405,380	229,780
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,009,201	468,933	540,268	1,082,551	613,618
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>53,007,485</b>	<b>24,640,429</b>	<b>28,367,056</b>	<b>56,883,378</b>	<b>32,242,949</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	Total CPPRT Notes					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>										
25	Total GSAACs (All Funds)					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	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	Series 2004 Debt Certificates	03/15/04	3,050,000	7	1,655,000			235,000	1,420,000	1,420,000	
32									0		
33									0		
34									0		
35									0		
36									0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49	Total		3,050,000		1,655,000	0	0	235,000	1,420,000	1,420,000	
50	* Each type of bond issue must be identified separately with the amount:										
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Debt Certificates								
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other								
53	3. Refunding Bonds	6. Building Bonds	9. Other								
54											
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>													
4	<b>RECEIPTS:</b>													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		377,944	0									
6	Earnings on Investments	1, 2, 4, 5 or 6-1500												
7	Sale of Bonds	1, 2, 4 or 6-7200												
8	Other Receipts from Local Sources (Describe & Itemize)	--												
9	Federal Impact Aid	4001												
10	<b>Total Receipts</b>		<b>0</b>	<b>377,944</b>	<b>0</b>									
11	<b>Total Amount Available (L3 + L10)</b>		<b>0</b>	<b>377,944</b>	<b>0</b>									
12	<b>DISBURSEMENTS:</b>													
13	Special Education	1 or 5-1200		377,944										
14	Facilities Acquisition & Construction Services	2 or 6-2530												
15	Tort Immunity	--												
16	Other Disbursements (Describe & Itemize)	--												
17	Payments to Other Districts & Govt Units	1, 2, 4 or 6-4000												
18	<b>Total Disbursements</b>		<b>0</b>	<b>377,944</b>	<b>0</b>									
19	<b>Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)</b>													
20			<b>0</b>	<b>0</b>	<b>0</b>									
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.

<b>Expenditures:</b>	
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	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	793,100			793,100						793,100
8	Depreciable Land	222				0	50		0		0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	24,985,239			24,985,239	50	14,603,250	499,705		15,102,955	9,882,284
11	Temporary Buildings	232				0	25		0		0	0
12	Improvements Other than Buildings (Infrastructure)	240	226,954			226,954	20	23,639	11,348		34,987	191,967
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	8,485,761	119,382		8,605,143	10	3,642,620	860,514		4,503,134	4,102,009
15	5 Yr Schedule	252	263,936	28,319		292,255	5	244,292	47,963		292,255	0
16	3 Yr Schedule	253				0	3		0		0	0
17	<b>Construction in Progress</b>	<b>260</b>		93,401		93,401	--					93,401
18	<b>Total Capital Assets</b>	<b>200</b>	<b>34,754,990</b>	<b>241,102</b>	<b>0</b>	<b>34,996,092</b>		<b>18,513,801</b>	<b>1,419,530</b>	<b>0</b>	<b>19,933,331</b>	<b>15,062,761</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				257,791	10		25,779			
20	<b>Allowable Depreciation</b>								<b>1,445,309</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	\$	50,605,505
10	O&M	Expenditures 15-22, L149		Total Expenditures		4,167,726
11	DS	Expenditures 15-22, L167		Total Expenditures		280,108
12	TR	Expenditures 15-22, L203		Total Expenditures		2,389,762
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		1,707,178
14	TORT	Expenditures 15-22, L328		Total Expenditures		355,800
15				<b>Total Expenditures</b>	\$	<b>59,506,079</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		0
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		62,948
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		197,549
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		2,029,971
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		124,502
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		255,121
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		44,367
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		2,670
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		235,000
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		0
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		2,006
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		18,439
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
75						
76				<b>Total Deductions (L19 through L74)</b>	\$	<b>2,972,573</b>
77				<b>Total Operating Expenses (Regular K-12)</b>		<b>56,533,506</b>
78				<b>9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)</b>		<b>4,151.93</b>
79				<b>Estimated OEPP (L77 / L78)</b>	\$	<b>13,616.20</b>
80						
81	<b>PER CAPITA TUITION CHARGE</b>					
82						
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)	\$	195,446
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)		0
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



	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						
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	382,738		
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	39,990		
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	206,050		
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	72,723		
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	60,601		
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	249,818		
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	2,299,865		
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200 Total Career and Technical Education	4,429		
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300 Total Bilingual Ed	309,014		
108	ED	Revenues 9-14, L144, Col C	3360 State Free Lunch & Breakfast	26,639		
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365 School Breakfast Initiative	201		
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	708,790		
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	204,726		
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	156,664		
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	129,795		
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	621,977		
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	- Total Title I	639,271		
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	- Total Title IV	11,413		
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	1,135,350		
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	61,651		
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	306,761		
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	113,340		
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	140,249		
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	32,731		
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)	38,897		
148						
149			<b>Total Allowance for PCTC Computation (L84 through L147)</b>	<b>\$</b>	<b>8,149,129</b>	
150			<b>Net Operating Expense for PCTC Computation (L77 - L149)</b>		<b>48,384,377</b>	
151			<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>1,445,309</b>	
152			<b>Total Allowance for PCTC Computation (L150 + L151)</b>		<b>49,829,686</b>	
153			<b>9 Mo ADA (from L78)</b>		<b>4,151.93</b>	
154			<b>Total Estimated PCTC (L152 / 153)</b>	<b>\$</b>	<b>12,001.57</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)							
9	Fiscal Services (1-2520) and (5-2520)							
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
13	Internal Services (1-2570) and (5-2570)							
14	Staff Services (1-2640) and (5-2640)							
15	Data Processing Services (1-2660) and (5-2660)							
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		36,495,352			36,495,352	
24	<b>Support Services:</b>							
25	Pupil	2100		3,485,766			3,485,766	
26	Instructional Staff	2200		3,001,560			3,001,560	
27	General Admin.	2300		1,260,927			1,260,927	
28	School Admin	2400		2,325,797			2,325,797	
29	<b>Business:</b>							
30	Direction of Business Spt. Srv.	2510	0	0		0	0	
31	Fiscal Services	2520	510,040	0		510,040	0	
32	Oper. & Maint. Plant Services	2540		4,500,104		4,500,104	0	
33	Pupil Transportation	2550		2,727,670			2,727,670	
34	Food Services	2560		311,620			311,620	
35	Internal Services	2570	270,509	0		270,509	0	
36	<b>Central:</b>							
37	Direction of Central Spt. Srv.	2610		0			0	
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		180			180	
39	Information Services	2630		185,990			185,990	
40	Staff Services	2640	503,331	0		503,331	0	
41	Data Processing Services	2660	49,804	0		49,804	0	
42	<b>Other:</b>	2900		0			0	
43	<b>Community Services</b>	3000		215,988			215,988	
44	<b>Total</b>			1,333,684	54,510,954	5,833,788	50,010,850	
45				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
46				Col/Row (D44) =		Col/Row (F44) =		
47				Col/Row (E44) =		Col/Row (G44) =		
48				= 2.45%		= 11.67%		

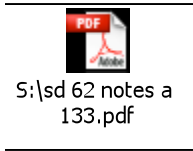
	A	B	C	D	E	F	G	H	I	J		
1	<b>ILLINOIS STATE BOARD OF EDUCATION</b>											
2	School Business Services Division (N-330)											
3	100 North First Street											
4	Springfield, IL 62777-0001											
5												
6	<b>LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b>						School District Name: Community Consolidated School District 62					
7	(Section 17-1.5 of the School Code)						RCDT Number: 14-016-0620-04					
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	349,997		349,997			300,292		300,292	
13	2. Special Area Administration Services		2330	44,028		44,028			67,000		67,000	
14	3. Other Support Services - School Administration		2490	0		0					0	
15	4. Direction of Business Support Services		2510	0	0	0					0	
16	5. Internal Services		2570	250,782		250,782			307,042		307,042	
17	6. Direction of Central Support Services		2610	0		0					0	
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0					0	
19	<b>8. Totals</b>			644,807	0	644,807			674,334	0	674,334	
20	<b>9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)</b>										5%	
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												
34	<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> .											
35												
36												
37	<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.											
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.

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

DISTRICT/JOINT AGREEMENT NAME <b>Community Consolidated School District</b>	RCDT NUMBER <b>14-016-0620-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook IL 60523</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>777 Algonquin Road</b>  <b>Des Plaines IL</b> <b>60016</b>		E-MAIL ADDRESS <b>steve.murray@bakertilly.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Steve Murray</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

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

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

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

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

**Community Consolidated School District 62**  
**14-016-0620-04**  
**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



**Community Consolidated School District 62  
14-016-0620-04**

**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	\$ 3,542,255
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		33,936
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(32,731)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 3,543,460</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

<u>Food commodities recorded within 4000 in Account Summary</u>	\$ (33,936)
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED AFR FEDERAL REVENUES** \$ 3,509,524

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 3,509,524

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

**ADJUSTED SEFA FEDERAL REVENUE:** \$ 3,509,524

**DIFFERENCE:** \$ -

**14016062004**  
**Community Consolidated School District 62**  
**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 #3 (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)			
Department of Education:									
Illinois State Board of Education:									
Title V - Innovative Programs - Formula	84.298A	08-4100-00	85,518		72,662	12,856		85,518	124,938
Title V - Innovative Programs - Formula	84.298A	09-4100-00	39,420			16,736		16,736	39,420
Title I - Low Income (M)	84.010	08-4300-00	320,000	129,219	441,744	7,475		449,219	449,219
Title I - Low Income (M)	84.010	09-4300-00		510,052		446,531		446,531	533,521
Title I - Even Start	84.213C	08-4335-00	118,732		118,732			118,732	121,788
Title IV - Safe & Drug Free School Formula	84.186A	08-4400-00	7,658		7,621	37		7,658	12,456
Title IV - Safe & Drug Free School Formula	84.186A	09-4400-00	4,798	11,413		16,211		16,211	16,211
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	08-4909-00	268,640	9,973	181,625	96,988		278,613	302,221
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	09-4909-00		296,788		103,396		103,396	296,788
Title II - Teacher Quality	84.367A	08-4932-00	46,939		46,219	720		46,939	94,457
Title II - Teacher Quality	84.367A	09-4932-00	34,573	113,340		108,834		108,834	186,932
ARRA - General State Aid (M)	84.394A	09-4850-00		440,615		440,615		440,615	N/A

• (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.

**14016062004**  
**Community Consolidated School District 62**  
**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 #3 (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)			
Department of Education (continued):									
Mathematics and Science Partnerships	84.366A	08-4936-00	33,917		31,883	2,034		33,917	40,184
Technology - Enhancing Education - Formula	84.318X	08-4971-00	5,894		3,040	2,854		5,894	8,854
Technology - Enhancing Education - Formula	84.318X	09-4971-00		4,961		2,605		2,605	7,921
IDEA - Room & Board (M)	84.027A	08-4625-XC		61,651		61,651		61,651	N/A
MTSEP:									
IDEA - Flowthrough (M)	84.027A	08-4620-00	976,132		976,132			976,132	N/A
IDEA - Flowthrough (M)	84.027A	09-4620-00		1,135,350		1,135,350		1,135,350	N/A
Total Department of Education:			1,942,221	2,713,362	1,879,658	2,454,893	0	4,334,551	2,234,910

• (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.

**14016062004**  
**Community Consolidated School District 62**  
**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 #3 (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)			
Department of Agriculture									
Illinois State Board of Education:									
National School Lunch Program (M)	10.555	08-4210-00	418,671	70,272	418,671	70,272		488,943	N/A
National School Lunch Program (M)	10.555	09-4210-00		481,598		481,598		481,598	N/A
National School Breakfast Program (M)	10.553	08-4220-00	42,519	4,748	42,519	4,748		47,267	N/A
National School Breakfast Program (M)	10.533	09-4220-00		57,107		57,107		57,107	N/A
Food Commodities Program	10.550	08-4250-00	60,875		60,875			60,875	N/A
Food Commodities Program	10.550	09-4250-00		25,087		25,087		25,087	N/A
Child and Adult Care	10.558	08-4226-00	4,934	901	4,934	901		5,835	N/A
Child and Adult Care	10.558	09-4226-00		7,351		7,351		7,351	N/A
Fresh Fruits and Vegetables (through Department of Defense)	10.582	09-4999-00		8,849		8,849		8,849	N/A
Total Department of Agriculture			526,999	655,913	526,999	655,913	0	1,182,912	

• (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.

**14016062004**  
**Community Consolidated School District 62**  
**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 #3 (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)			
Department of Health and Human Services:									
Through Illinois Department of Healthcare and Family Services:									
Medicaid Matching Funds	93.778	08-4991-00	49,927	63,477	49,927	63,477		113,404	N/A
Medicaid Matching Funds	93.778	09-4991-00		76,772		76,772		76,772	N/A
Total Department of Health and Human Services:			49,927	140,249	49,927	140,249	0	190,176	
Total Federal Grants			2,519,147	3,509,524	2,456,584	3,251,055	0	5,707,639	2,234,910

• (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.



**Community Consolidated School District 62**  
**14-016-0620-04**  
**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  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027A	IDEA Flowthrough and Room & Board
10.555, 10.553	National School Lunch Cluster
84.394A	ARRA - General State Aid
84.010	Title I - Low Income

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

Auditee qualified as low-risk auditee?   YES  X  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.

**Community Consolidated School District 62**  
**14-016-0620-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 09-01      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? 2007

**3. Criteria or specific requirement**

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

**4. Condition**

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.

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

Management is responsible for the fair presentation of the financial statements. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing footnote disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

**6. Effect**

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

**7. Cause**

This finding was caused because the District does not have an external reporting function, but relies upon the auditors expertise in external financial reporting.

**8. Recommendation**

While this is defined as a material weakness by accounting standards, it may not be practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the ever changing accounting and reporting standards can add significant financial cost to your internal control process. As such, the District may choose to accept this risk as most districts in this state have done.

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

See Corrective Action Plan.

**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.



**Community Consolidated School District 62**  
**14-016-0620-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 09-02      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported?      2008

**3. Criteria or specific requirement**

The District has deficiencies in General Information Technology Controls.

**4. Condition**

District did not have sufficient controls over information technology.

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

The audit discovered deficiencies in information technology.

**6. Effect**

Management may not be able to detect material errors and omissions to its financial statements or misappropriation of assets. Also, management may not be able to retrieve important key data without proper controls.

**7. Cause**

This finding was caused by a lack of internal controls over information technology.

**8. Recommendation**

A sufficient internal control system should include controls within the District's information technology. These controls should appropriately secure the District's financial information to prevent unauthorized access or data loss.

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

See Corrective Action Plan

**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.

**Community Consolidated School District 62**  
**14-016-0620-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 09-03      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
Year originally reported?      2007

**3. Criteria or specific requirement**

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

**4. Condition**

The District did not have adequate segregation of duties in payroll processing and accounts payable processing due to limitations within the District's general ledger software; also in the area of certain local cash receipts due to personnel and budget constraints.

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

Incompatible duties within payroll, accounts payable, and cash receipt functions could lead to misstatement of financial information.

**6. Effect**

The District is exposed to the risk of District assets being misappropriated.

**7. Cause**

This finding was caused by lack of segregation of duties.

**8. Recommendation**

The District, given current budget and personnel constraints, should consider implementing appropriate monitoring procedures or changing current employee responsibilities to mitigate this risk.

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

See Corrective Action Plan

**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.

Community Consolidated School District 62  
 14-016-0620-04  
**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> None      2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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

**Community Consolidated School District 62**  
**14-016-0620-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2009**

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

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

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

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

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

**Community Consolidated School District 62**  
**14-016-0620-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**Corrective Action Plan**

Finding No.: 09-01

**Condition:**

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing footnote disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

**Plan:**

While this is defined as a material weakness by accounting standards, it is not practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the ever changing accounting and reporting standards would add significant financial cost to the District's internal control process. As such, the District has chosen at this time to accept this risk as most other school districts in this state have done.

Anticipated Date of Completion: N/A

Name of Contact Person: Nelson Gray

Management Response: N/A

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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.

**Community Consolidated School District 62**  
**14-016-0620-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**Corrective Action Plan**

Finding No.: 09-02

Condition:

The District did not have sufficient controls over information technology to prevent unauthorized access or data loss.

Plan:

Management will evaluate their internal controls over information technology to secure the District's financial information to prevent unauthorized access or data loss.

Anticipated Date of Completion: 12/31/09

Name of Contact Person: Nelson Gray

Management Response: N/A

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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.

**Community Consolidated School District 62**  
**14-016-0620-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**Corrective Action Plan**

Finding No.: 09-03

Condition:

A critical element of internal control is that incompatible procedures in a control process be properly segregated. This is accomplished when no single person can initiate, record and control distribution of a single transaction or series of transactions. In some instances, the personnel constraints of many organizations do not always allow for ideal segregation of duties. However, it is our responsibility as auditors to communicate this significant deficiency. During the course of our audit, it was noted that certain processes and procedures did not have adequate segregation of duties. The District did not have adequate segregation of duties in payroll processing, accounts payable processing and in the area of certain local cash receipts.

Plan:

The District plans to create financially appropriate segregation of duties in these areas.

Anticipated Date of Completion: 12/31/09

Name of Contact Person: Nelson Gray

Management Response: N/A

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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.