

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA10

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, 2010

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>			
School District/Joint Agreement Number: 06-016-2000-13				Name of Auditing Firm: Crowe Horwath LLP			
County Name: Cook				Name of Audit Supervisor: John Weber			
Name of School District/Joint Agreement: Oak Park and River Forest High School District 200				Address: One Mid America Plaza			
Address: 201 North Scoville Avenue		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p>		City: Oak Brook	State: IL	Zip Code: 60522-3697	
City: Oak Park				Phone Number: (630) 574-7878	Fax Number: (630) 574-1608		
Email Address:				IL Registration Number: 066-004207			
Zip Code: 60302-2296				Email Address:			
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p align="center"><u>A-133 Single Audit Status:</u></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>		<p align="center">ISBE Use Only</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/Cook ISC Name (Type or Print):			
Email Address:		Email Address:		Email Address:			
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/10)

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) of FY10 Schedule.....	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation FY10.....	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	30
Administrative Cost Worksheet	AC	31
Itemization Schedule	ITEMIZATION	32
Reference Page	REF	33
Notes, Opinion Letters, etc.....	Opinion-Notes	34
Audit Checklist/Balancing Schedule	AUDITCHECK	-
A-133 Single Audit Section		
Annual Federal Compliance Report.....	A-133 Cover - CAP	35 - 44

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.

[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

2. We have identified a point in the year in which the District's coverage did not exceed the required 25%.

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2009	Equalized Assessed Valuation (EAV):				2,337,528,355
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.001939	0.000239	0.000038	0.002220	0.044300

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
70,983,721	55,918,744	15,064,977	88,027,130

* 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.

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

- a. 6.9% for elementary and high school districts, 161,289,456
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	24,383,835

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY
(Go to the following web site for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name: Oak Park and River Forest High School District 200
District Code: 06-016-2000-13
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	88,027,130.00	1.240	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,	70,983,721.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	55,918,744.00	0.788	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,	70,983,721.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	93,744,027.00	603.51	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	155,329.84		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	4,410,916.01		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H37)		24,383,835.00	84.88	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		161,289,456.50		Value	0.40
Total Profile Score:				4.00	*

Estimated 2010 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.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2010

ASSETS	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
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) ¹		73,326,023	11,638,314	1,477,963	2,265,327	2,079,705		6,514,363	2,352,599	499,378
Investments	120									
Taxes Receivable	130	22,172,810	2,948,692	1,391,918	432,084	1,112,562		575,608	566,727	1,151,214
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150	2,973,213	172,532		1,271,857					
Other Receivables	160	3,415								
Inventory	170	384,870								
Prepaid Items	180		25,000							
Other Current Assets (Describe & Itemize)	190									
Total Current Assets		98,860,331	14,784,538	2,869,881	3,969,268	3,192,267	0	7,089,971	2,919,326	1,650,592
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430	1,468,510	2,055,655		133,398				9,534	364,647
Contracts Payable	440									
Loans Payable	460									
Salaries & Benefits Payable	470	4,556,128	126,941			140,228				
Payroll Deductions & Withholdings	480									
Deferred Revenues & Other Current Liabilities	490	23,582,213	2,912,117	1,374,653	1,273,548	1,098,762		568,468	559,698	1,136,934
Due to Activity Fund Organizations	493									
Total Current Liabilities		29,606,851	5,094,713	1,374,653	1,406,946	1,238,990	0	568,468	569,232	1,501,581
LONG-TERM LIABILITIES (500)										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
Total Long-Term Liabilities										
Reserved Fund Balance	714	384,870	25,000	1,495,228					2,350,094	
Unreserved Fund Balance	730	68,868,610	9,664,825		2,562,322	1,953,277		6,521,503		149,011
Investment in General Fixed Assets										
Total Liabilities and Fund Balance		98,860,331	14,784,538	2,869,881	3,969,268	3,192,267	0	7,089,971	2,919,326	1,650,592

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2010

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹				
Investments	120	748,566		
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		748,566		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210			
Land	220		5,690,937	
Building & Building Improvements	230		60,643,582	
Site Improvements & Infrastructure	240			
Capitalized Equipment	250		5,873,831	
Construction in Progress	260		2,621,662	
Amount Available in Debt Service Funds	340			1,495,228
Amount to be Provided for Payment on Long-Term Debt	350			22,888,607
Total Capital Assets			74,830,012	24,383,835
CURRENT LIABILITIES (400)				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	748,566		
Total Current Liabilities		748,566		
LONG-TERM LIABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			24,383,835
Total Long-Term Liabilities				24,383,835
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			74,830,012	
Total Liabilities and Fund Balance		748,566	74,830,012	24,383,835

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, 2010

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
RECEIPTS/REVENUES										
Local Sources	1000	53,776,955	8,433,568	3,087,855	983,619	2,469,076	0	1,220,553	1,301,745	1,886,719
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
State Sources	3000	2,842,403	0	0	850,067	0	0	0	0	0
Federal Sources	4000	2,876,556	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		59,495,914	8,433,568	3,087,855	1,833,686	2,469,076	0	1,220,553	1,301,745	1,886,719
Receipts/Revenues for "On Behalf" Payments ²	3998	5,854,566								
Total Receipts/Revenues		65,350,480	8,433,568	3,087,855	1,833,686	2,469,076	0	1,220,553	1,301,745	1,886,719
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	31,392,260				678,682				
Support Services	2000	14,147,356	8,823,455		1,417,210	1,160,758	0		869,427	1,474,581
Community Services	3000	95,513	0		0	0				
Payments to Other Districts & Governmental Units	4000	42,950	0	0	0	0	0			0
Debt Service	5000	0	0	4,787,112	0	0			0	0
Total Direct Disbursements/Expenditures		45,678,079	8,823,455	4,787,112	1,417,210	1,839,440	0		869,427	1,474,581
Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,854,566	0	0	0	0	0		0	0
Total Disbursements/Expenditures		51,532,645	8,823,455	4,787,112	1,417,210	1,839,440	0		869,427	1,474,581
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		13,817,835	(389,887)	(1,699,257)	416,476	629,636	0	1,220,553	432,318	412,138
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment or Abatement of the Working Cash Fund	7110	1,000,000								
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130		1,000,000							
Transfer of Interest	7140		35,354							
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			618,263						
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210			10,810,000				1,000,000		
Premium on Bonds Sold	7220			801,095						
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300				31,000					
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990	139,202								
Total Other Sources of Funds		1,139,202	1,035,354	12,229,358	31,000	0	0	1,000,000	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund	8110							1,000,000		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130	1,000,000								
Transfer of Interest	8140			35,354						

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, 2010

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									618,263
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990			11,468,408						
Total Other Uses of Funds		1,000,000	0	11,503,762	0	0	0	1,000,000	0	618,263
Total Other Sources/Uses of Funds ⁶		139,202	1,035,354	725,596	31,000	0	0	0	0	(618,263)
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		13,957,037	645,467	(973,661)	447,476	629,636	0	1,220,553	432,318	(206,125)
Fund Balances - July 1, 2009		55,296,443	9,044,358	2,468,889	2,114,846	1,323,641		5,300,950	1,917,776	355,136
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances - June 30, 2010		69,253,480	9,689,825	1,495,228	2,562,322	1,953,277	0	6,521,503	2,350,094	149,011

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		46,605,348	6,136,076	3,052,500	938,197	1,207,068		1,091,083	1,263,583	1,883,022
Leasing Purposes Levy ⁸	1130									
Special Education Purposes Levy	1140	710,339								
FICA/Medicare Only Purposes Levies	1150					1,155,456				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		47,315,687	6,136,076	3,052,500	938,197	2,362,524	0	1,091,083	1,263,583	1,883,022
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230		1,077,944			74,571				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	1,077,944	0	0	74,571	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311	2,270								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321	313,092								
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		315,362								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	1,300,402	204,316	35,355	45,422	31,981		129,470	38,162	3,697
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		1,300,402	204,316	35,355	45,422	31,981	0	129,470	38,162	3,697
FOOD SERVICE										
Sales to Pupils - Lunch	1611	1,045,638								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	135,523								
Other Food Service (Describe & Itemize)	1690	795,880								
Total Food Service		1,977,041								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	39,684								
Admissions - Other (Describe & Itemize)	1719	63,767								
Fees	1720	284,189								
Book Store Sales	1730	812,920								
Other District/School Activity Revenue (Describe & Itemize)	1790									
Total District/School Activity Income		1,200,560	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		0								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910		60,302							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	1,478,692	954,930							
Drivers' Education Fees	1970	127,150								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees	1993									
Other Local Revenues (Describe & Itemize)	1999	62,061								
Total Other Revenue from Local Sources		1,667,903	1,015,232	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	53,776,955	8,433,568	3,087,855	983,619	2,469,076	0	1,220,553	1,301,745	1,886,719
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID										
General State Aid- Sec. 18-8.05	3001	1,093,832								
General State Aid - Hold Harmless/Supplemental	3002	10,553								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		1,104,385	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	520,344								
Special Education - Extraordinary	3105	416,141								
Special Education - Personnel	3110	555,530								
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer	3130									
Special Education - Summer School	3145	10,419								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		1,502,434	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	49,424								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		49,424	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	7,644								
School Breakfast Initiative	3365									
Driver Education	3370	123,421								
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
TRANSPORTATION										
Transportation - Regular/Vocational	3500				3,240					
Transportation - Special Education	3510				846,827					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		850,067	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	22,757								
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775	27,057								
Technology - Learning Technology Centers	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,281								
Total Restricted Grants-In-Aid		1,738,018	0	0	850,067	0	0	0	0	0
Total Receipts from State Sources	3000	2,842,403	0	0	850,067	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural & Low Income Schools	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up	4200									
National School Lunch Program	4210	172,633								
Special Milk Program	4215									
School Breakfast Program	4220	20,823								
Summer Food Service Admin/Program	4225									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
Child & Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	75,823								
Total Food Service		269,279				0				
TITLE I										
Title I - Low Income	4300	196,998								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		196,998	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	9,517								
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		9,517	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	662,890								
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
Fed - Spec Education - IDEA - Room & Board	4625	294,657								
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		957,547	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770	10,919								
CTE - Other (Describe & Itemize)	4799	59,385								
Total CTE - Perkins		70,304	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850	173,521								
ARRA - Title I - Low Income	4851	75,520								
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857	674,655								
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870	56,998								
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds XI	4880									
Total Stimulus Programs		980,694	0	0	0	0	0		0	0
Advanced Placement Fee/International Baccalaureate	4904									
Emergency Immigrant Assistance	4905									
Title III - English Language Acquisition	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	75,416								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	72,679								
Medicaid Matching Funds - Fee-for-Service Program	4992	33,331								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
		210,791								
Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		2,876,556	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	2,876,556	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		59,495,914	8,433,568	3,087,855	1,833,686	2,469,076	0	1,220,553	1,301,745	1,886,719

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	15,332,785	2,815,742	535,827	440,160	480,141	65,636			19,670,291	20,435,399
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200	4,200,053	698,027	203,924	41,856	45,545				5,189,405	5,171,794
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	218,086	46,335	23,850	11,104	67,152				366,527	353,259
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300	12,782		6,000	1,500					20,282	20,282
CTE Programs	1400	215,523	26,104	5,785	13,479	73,273	1,698			335,862	376,506
Interscholastic Programs	1500	1,516,173	87,144	170,915	132,405	20,592	36,592			1,963,821	2,042,932
Summer School Programs	1600	259,238	3,694		24,521					287,453	309,390
Gifted Programs	1650									0	
Driver's Education Programs	1700	644,304	102,256	7,080	3,506					757,146	764,284
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900	88,211	9,105							97,316	99,144
Pre-K Programs - Private Tuition	1910						2,704,157			2,704,157	2,837,679
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
Total Instruction ¹⁰	1000	22,487,155	3,788,407	953,381	668,531	686,703	2,808,083	0	0	31,392,260	32,410,669
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	480,504	87,936	74,924	2,753	10,852	15			656,984	679,034
Guidance Services	2120	2,195,367	260,326	37,050	7,846		667			2,501,256	2,455,353
Health Services	2130	153,315	41,389	514	3,060					198,278	188,736
Psychological Services	2140	238,667	32,704	300,345	4,749		24,432			600,897	793,842
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190	899,318	182,321	63,626	13,037					1,158,302	1,274,087
Total Support Services - Pupils	2100	3,967,171	604,676	476,459	31,445	10,852	25,114	0	0	5,115,717	5,391,052
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	306,770	40,357	87,556	40,247		15,875			490,805	586,337
Educational Media Services	2220	761,262	104,921	22,101	46,629	9,121	234			944,268	968,103
Assessment & Testing	2230	34,968	89	14,081	7,137					56,275	68,432
Total Support Services - Instructional Staff	2200	1,103,000	145,367	123,738	94,013	9,121	16,109	0	0	1,491,348	1,622,872
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	30,433	50	164,591	15,319		57,797			268,190	304,309
Executive Administration Services	2320	436,383	58,529	7,463	6,252		9,975			518,602	511,414
Special Area Administration Services	2330	340,662	46,179	7,128	3,598	1,295	140			399,002	434,261
Tort Immunity Services	2360 - 2370									0	
Total Support Services - General Administration	2300	807,478	104,758	179,182	25,169	1,295	67,912	0	0	1,185,794	1,249,984
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	202,269	32,692	12,482	11,062		648			259,153	262,893
Other Support Services - School Admin (Describe & Itemize)	2490	597,684	79,460							677,144	673,058
Total Support Services - School Administration	2400	799,953	112,152	12,482	11,062	0	648	0	0	936,297	935,951

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520	503,496	66,591	53,382	15,796	139,202	13,190			791,657	637,120
Operation & Maintenance of Plant Services	2540			28,968	2,370	699				32,037	33,199
Pupil Transportation Services	2550									0	
Food Services	2560	841,334	173,775	37,504	1,183,824	5,862	2,223			2,244,522	2,267,152
Internal Services	2570	61,937	13,334	208,713	9,593					293,577	344,789
Total Support Services - Business	2500	1,406,767	253,700	328,567	1,211,583	145,763	15,413	0	0	3,361,793	3,282,260
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630	112,943	24,046	8,153	1,057		355			146,554	152,646
Staff Services	2640	412,734	43,696	76,887	10,328		1,820			545,465	553,830
Data Processing Services	2660	321,786	28,719	90,813	451					441,769	431,647
Total Support Services - Central	2600	847,463	96,461	175,853	11,836	0	2,175	0	0	1,133,788	1,138,123
Other Support Services (Describe & Itemize)	2900	253,250	47,179	60,650	559,190	1,925	425			922,619	1,055,638
Total Support Services	2000	9,185,082	1,364,293	1,356,931	1,944,298	168,956	127,796	0	0	14,147,356	14,675,880
COMMUNITY SERVICES (ED)	3000			51,277	161		44,075			95,513	178,404
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120						42,950			42,950	147,450
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Dist & Other Govt Units (In-State)	4100			0			42,950			42,950	147,450
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290									0	
Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers	4390									0	
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
Total Payments to Other District & Govt Units	4000			0			42,950			42,950	147,450
DEBT SERVICES (ED)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt	5150									0	
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)											
Total Direct Disbursements/Expenditures		31,672,237	5,152,700	2,361,589	2,612,990	855,659	3,022,904	0	0	45,678,079	47,412,403
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,817,835	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	2,770,843	499,354	463,869	1,297,417	3,791,937	35			8,823,455	9,976,813
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Total Support Services - Business	2500	2,770,843	499,354	463,869	1,297,417	3,791,937	35	0	0	8,823,455	9,976,813
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	2,770,843	499,354	463,869	1,297,417	3,791,937	35	0	0	8,823,455	9,976,813
COMMUNITY SERVICES (O&M)											
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

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
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										
Total Direct Disbursements/Expenditures		2,770,843	499,354	463,869	1,297,417	3,791,937	35	0	0	8,823,455	9,976,813
Excess (Deficiency) of Receipts/Revenues/Over										(389,887)	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						697,112			697,112	534,861
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						4,090,000			4,090,000	4,090,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services	5000			0			4,787,112			4,787,112	4,624,861
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures				0			4,787,112			4,787,112	4,624,861
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,699,257)	

40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550			1,290,798	5,526	114,535	6,351			1,417,210	1,494,837
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	1,290,798	5,526	114,535	6,351	0	0	1,417,210	1,494,837
COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services							0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										
Total Disbursements/ Expenditures		0	0	1,290,798	5,526	114,535	6,351	0	0	1,417,210	1,494,837
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										416,476	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Regular Programs	1100		336,245							336,245	356,852
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200		189,224							189,224	192,374
Special Education Programs - Pre-K	1225									0	
Remedial and Supplemental Programs - K-12	1250		1,389							1,389	379
Remedial and Supplemental Programs - Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400		26,408							26,408	23,157
Interscholastic Programs	1500		109,471							109,471	103,420
Summer School Programs	1600		9,144							9,144	3,346
Gifted Programs	1650									0	
Driver's Education Programs	1700		5,560							5,560	7,467
Bilingual Programs	1800									0	
Truants' Alternative & Optional Programs	1900		1,241							1,241	1,021
Total Instruction	1000		678,682							678,682	688,016
SUPPORT SERVICES (MR/SS)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		39,306							39,306	45,881
Guidance Services	2120		67,769							67,769	67,957
Health Services	2130		25,180							25,180	23,258
Psychological Services	2140		3,362							3,362	3,424
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190		146,994							146,994	163,056
Total Support Services - Pupils	2100		282,611							282,611	303,576
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		14,811							14,811	17,834
Educational Media Services	2220		37,628							37,628	37,094
Assessment & Testing	2230		1,080							1,080	0
Total Support Services - Instructional Staff	2200		53,519							53,519	54,928

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		4,832							4,832	5,096
Executive Administration Services	2320		31,573							31,573	26,563
Service Area Administrative Services	2330		10,467							10,467	11,736
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
Unemployment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
Total Support Services - General Administration	2300		46,872							46,872	43,395
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		17,912							17,912	19,482
Other Support Services - School Administration (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400		17,912							17,912	19,482
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520		79,524							79,524	84,644
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		442,354							442,354	482,963
Pupil Transportation Services	2550									0	
Food Services	2560		117,402							117,402	119,166
Internal Services	2570		10,185							10,185	10,172
Total Support Services - Business	2500		649,465							649,465	696,945
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630		18,672							18,672	19,003
Staff Services	2640		30,601							30,601	35,589
Data Processing Services	2660		25,754							25,754	22,273
Total Support Services - Central	2600		75,027							75,027	76,865
Other Support Services (Describe & Itemize)	2900		35,352							35,352	36,897
Total Support Services	2000		1,160,758							1,160,758	1,232,088
COMMUNITY SERVICES (MR/SS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Total Payments to Other Dist & Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			1,839,440				0			1,839,440	1,920,104
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										629,636	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530									0	
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Other Govt Units (In-State)	4100									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			203,645						203,645	219,733
Unemployment Insurance Payments	2363			20,932						20,932	40,000
Insurance Payments (Regular or Self-Insurance)	2364			247,589						247,589	261,942
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366						41,378			41,378	100,000
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			36,649		151,695				188,344	235,720
Reciprocal Insurance Payments	2368									0	
Legal Services	2369			167,539						167,539	150,000
Property Insurance (Buildings & Grounds)	2371									0	
Vehicle Insurance (Transportation)	2372									0	
Total Support Services - General Administration	2000	0	0	676,354	0	151,695	41,378	0	0	869,427	1,007,395
DEBT SERVICES (TF)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

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
Other Interest or Short-Term Debt	5150									0	
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										
Total Disbursements/Expenditures		0	0	676,354	0	151,695	41,378	0	0	869,427	1,007,395
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										432,318	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540					1,474,581				1,474,581	1,474,581
Total Support Services - Business	2500	0	0	0	0	1,474,581	0	0	0	1,474,581	1,474,581
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	1,474,581	0	0	0	1,474,581	1,474,581
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)											
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
Debt Service - Payments of Principal on Long-Term Debt	5300									0	
¹⁵ (Lease/Purchase Principal Retired)										0	
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)											
Total Disbursements/Expenditures		0	0	0	0	1,474,581	0	0	0	1,474,581	1,474,581
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										412,138	

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

District's Accounting Basis is ACCRUAL		----RECEIPTS----	-----DISBURSEMENTS-----								
		ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
ARRA Revenue Source Code	Acct #										
Beginning Balance July 1, 2009		0									
ARRA - General State Aid	4850	173,521	173,520								173,520
ARRA - Title I Low Income	4851	75,520	48,755	11,399	9,080						69,234
ARRA - Title I Neglected - Private	4852	0									0
ARRA - Title I Delinquent - Private	4853	0									0
ARRA - Title I School Improvement (Part A)	4854	0									0
ARRA - Title I School Improvement (Section 1003g)	4855	0									0
ARRA - IDEA Part B Preschool	4856	0									0
ARRA - IDEA Part B Flow Through	4857	674,655	36,144	6,284	546,197	11,104	69,146	5,780			674,655
ARRA - Title II D Technology Formula	4860	0									0
ARRA - Title II D Technology Competitive	4861	0									0
ARRA - McKenney - Vento Homeless Education	4862	0									0
ARRA - Child Nutrition Equipment Assistance	4863	0									0
Impact Aid Construction Formula	4864	0									0
Impact Aid Construction Competitive	4865	0									0
QZAB Tax Credits	4866	0									0
QSCB Tax Credits	4867	0									0
Build America Bonds Tax Credits	4868	0									0
Build America Bonds Interest Reimbursement	4869	0									0
ARRA - General State Aid - Other Govt Services Stabilization	4870	56,998	56,998								56,998
ARRA - Other II	4871	0									0
ARRA - Other III	4872	0									0
ARRA - Other IV	4873	0									0
ARRA - Other V	4874	0									0
ARRA - Early Childhood	4875	0									0
ARRA - Other VII	4876	0									0
ARRA - Other VIII	4877	0									0
ARRA - Other IX	4878	0									0
ARRA - Other X	4879	0									0
ARRA - Other XI	4880	0									0
Total ARRA Programs		980,694	315,417	17,683	555,277	11,104	69,146	5,780	0		974,407
Ending Balance June 30, 2010		6,287									

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23) used for the following non-allowable purposes:

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

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

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy) (Column E - C)
Educational	46,605,348	22,979,401	23,625,947	45,048,352	22,068,951
Operations & Maintenance	6,136,076	3,102,000	3,034,076	6,081,097	2,979,097
Debt Services **	3,052,500	1,464,286	1,588,214	2,870,557	1,406,271
Transportation	938,197	454,548	483,649	891,087	436,539
Municipal Retirement/Social Security	1,207,068	610,708	596,360	1,197,220	586,512
Capital Improvements	0		0		0
Working Cash	1,091,083	605,534	485,549	1,187,077	581,543
Tort Immunity	1,263,583	596,193	667,390	1,168,764	572,571
Fire Prevention & Safety	1,883,022	1,211,068	671,954	2,374,153	1,163,085
Leasing Levy	0		0		0
Special Education	710,339	346,212	364,127	678,707	332,495
Area Vocational Construction	0		0		0
Social Security/Medicare Only	1,155,456	559,698	595,758	1,097,220	537,522
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	64,042,672	31,929,648	32,113,024	62,594,234	30,664,586

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2009-10**

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2009						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		710,339			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					127,150
School Facility Occupation Tax Proceeds	30 or 60-1983				0	
Driver Education	10 or 20-3370					123,421
Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	710,339	0	0	250,571
DISBURSEMENTS:						
Instruction	10 or 50-1000		710,339			250,571
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
Total Disbursements		0	710,339	0	0	250,571
Ending Cash Basis Fund Balance as of June 30, 2010		0	0	0	0	0
Reserved Fund Balance	714					
Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
 If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.

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

^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

Schedule of Capital Outlay and Depreciation											
Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	5,690,937			5,690,937						5,690,937
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	57,790,643	2,050,899		59,841,542	50	31,287,586	914,595		32,202,181	27,639,361
Temporary Buildings	232				0	25				0	0
Improvements Other than Buildings (Infrastructure)	240	771,440	30,600		802,040	20	693,613	15,160		708,773	93,267
Capitalized Equipment	250										
10 Yr Schedule	251	4,537,207	1,466,191	129,567	5,873,831	10	2,692,024	430,992	80,192	3,042,824	2,831,007
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	288,008	2,621,662	288,008	2,621,662	--					2,621,662
Total Capital Assets	200	69,078,235	6,169,352	417,575	74,830,012		34,673,223	1,360,747	80,192	35,953,778	38,876,234
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								1,360,747			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L113	Total Expenditures	\$ 45,678,079
O&M	Expenditures 15-22, L149	Total Expenditures	8,823,455
DS	Expenditures 15-22, L167	Total Expenditures	4,787,112
TR	Expenditures 15-22, L203	Total Expenditures	1,417,210
MR/SS	Expenditures 15-22, L287	Total Expenditures	1,839,440
TORT	Expenditures 15-22, L330	Total Expenditures	869,427
Total Expenditures			\$ 63,414,723
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs	20,282
ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs	287,453
ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition	2,704,157
ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services	95,513
ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units	42,950
ED	Expenditures 15-22, L113, Col G	- Capital Outlay	855,659
ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units	0
O&M	Expenditures 15-22, L149, Col G	- Capital Outlay	3,791,937
O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	4,090,000
TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units	0
TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L203, Col G	- Capital Outlay	114,535
TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs	9,144
MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services	0
MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units	0
Total Deductions			\$ 12,011,630
Total Operating Expenses (Regular K-12)			51,403,093
9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			2,961.00
Estimated OEPP			\$ 17,360.04

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	1,977,041
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	1,200,560
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	0
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	60,302
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees	0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	1,502,434
ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200 Total Career and Technical Education	49,424
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	7,644
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	123,421
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	850,067
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	27,057
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Learning Technology Centers	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	5,281
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service	269,279
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I	196,998
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV	9,517
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	0
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	294,657
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	70,304
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments	750,175
ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905 Emergency Immigrant Assistance	0
ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 Title III - English Language Acquisition	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932 Title II - Teacher Quality	75,416
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	72,679
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	33,331
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	210,791
Total Allowance for PCTC Computation			\$ 7,786,378
Net Operating Expense for PCTC Computation			43,616,715
Total Depreciation Allowance (from page 27, Col I)			1,360,747
Total Allowance for PCTC Computation			44,977,462
9 Mo ADA			2,961,00
Total Estimated PCTC			\$ 15,189,96

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. 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.

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	
Value of Commodities Received for Fiscal Year 2010 (<i>Include the value of commodities when determining if an A-133 is required</i>).	75,823
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Program Year 2012 (*Data subject to adjustment for "carry-forward" or "termination benefit" totals*)

Instruction	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		31,384,239		31,384,239
Support Services:					
Pupil	2100		5,387,476		5,387,476
Instructional Staff	2200		1,535,746		1,535,746
General Admin.	2300		1,949,103		1,949,103
School Admin	2400		954,209		954,209
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	731,979	0	731,979	0
Oper. & Maint. Plant Services	2540		5,505,210	5,505,210	0
Pupil Transportation	2550		1,302,675		1,302,675
Food Services	2560		2,356,062		2,356,062
Internal Services	2570	303,762	0	303,762	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		165,226		165,226
Staff Services	2640	576,066	0	576,066	0
Data Processing Services	2660	467,523	0	467,523	0
Other:	2900		956,046		956,046
Community Services	3000		95,513		95,513
Total		2,079,330	51,591,505	7,584,540	46,086,295
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	2,079,330	Total Indirect costs:	7,584,540
		Total Direct Costs:	51,591,505	Total Direct Costs:	46,086,295
		=	4.03%	=	16.46%

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Oak Park and River Forest High School IRCDT Number: 6-016-2000-13

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	518,602		518,602	498,889		498,889
2. Special Area Administration Services	2330	399,002		399,002	427,690		427,690
3. Other Support Services - School Administration	2490	677,144		677,144	640,368		640,368
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	293,577		293,577	276,666		276,666
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		1,888,325	0	1,888,325	1,843,613	0	1,843,613
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-2%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

1. Other food service (Describe & Itemize) 1690 - \$ 795,880 lunch sales
2. Other Local Revenues (describe & Itemize) - 1999 - \$20,783 (Triton Reimbursement Adult Ed.)
\$11,966 (sale of furniture), \$9,280 (receipts from Mental Health Board)
3. Other restricted Revenue from State Sources (Describe & Itemize) 3999 - \$5,281 (Receipts from National Board Certification)
4. CTE - Other (Describe & Itemize) - 4799 - \$59,385 (Receipts from Title IIC Secondary)
5. Other Restricted from Federal Sources (describe & Itemize) - 4998 - \$71,112 (POET grant) \$139,679 (department of rehabilitation services)

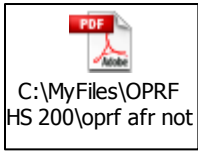
Page 25, difference with page 7, Line 32 - accreted interest for FY10 \$580,146 and refunded capital appreciation bond payments of (\$10,108,626), changes in other long-term liabilities accounts for the balance of the changes in this column.

7. Other Food Service 4299 - value of non-cash food commodities received.

Oak Park and River Forest High School District 200
6-016-2000-13

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ 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.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ 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.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).



Instructions to insert word doc or pdf files:

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

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

Audit Checklist

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

Round all entries to the nearest dollar.

- 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK
Fund 30, Cells E38+E39 must = Cell E80.	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell G80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K 38+39 must = Cell K80.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2010

DISTRICT/JOINT AGREEMENT NAME Oak Park and River Forest High School	RCDT NUMBER 06-016-2000-13	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004207	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Crowe Horwath LLP One Mid America Plaza Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 201 North Scoville Avenue Oak Park 60302-2296		E-MAIL ADDRESS	
		NAME OF AUDIT SUPERVISOR John Weber	
		CPA FIRM TELEPHONE NUMBER (630) 574-7878	FAX NUMBER (630) 574-1608

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)

Oak Park and River Forest High School District 200
06-016-2000-13
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 30) 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)
 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

**Oak Park and River Forest High School District 200
06-016-2000-13**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 2,876,556
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		75,823
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(33,331)
AFR TOTAL FEDERAL REVENUES:		\$ 2,919,048

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
Reverse out food commodities receipts of \$75,823 as it was included in the total Federal Revenues of \$2,876,556.		\$ (75,823)

ADJUSTED AFR FEDERAL REVENUES		\$ 2,843,225
--------------------------------------	--	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,843,225

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		

ADJUSTED SEFA FEDERAL REVENUE:		\$ 2,843,225
--------------------------------	--	--------------

DIFFERENCE:		\$ -
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6016200013
Oak Park and River Forest High School District 200
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Education									
Passthrough agency: Illinois State Board of Education									
Title I - Low Income	84.010A	09-4300-00	\$ 132,325	\$ 2,970	\$ 94,438	\$ 52,781	\$ -	\$ 147,219	\$ 166,035
Title I - Low Income	84.010A	10-4300-00	-	194,028	-	138,101	-	138,101	197,852
Title I - Low Income ARRA	84.389A	10-4851-00	-	75,520	-	69,234	-	69,234	84,574
Title IV - Safe & Drug Free Schools - Formula	84.186A	09-4400-00	9,704	-	10,487	-	-	10,487	10,789
Title IV - Safe & Drug Free Schools - Formula	84.186A	10-4400-00	-	9,517	-	9,517	-	9,517	9,658
IDEA - Flowthrough (M)	84.027A	09-4620-00	706,032	-	713,349	-	-	713,349	713,349
IDEA - Flowthrough (M)	84.027A	10-4620-00	-	662,890	-	677,744	-	677,744	730,573
IDEA - Flowthrough ARRA (M)	84.391A	10-4857-00	-	674,655	-	674,655	-	674,655	829,110
IDEA - Room & Board (M)	84.027A	09-4625-00	132,481	87,021	132,481	87,021	-	219,502	N/A
IDEA - Room & Board (M)	84.027A	10-4625-00	-	207,636	-	207,636	-	207,636	80,000
ARRA - General State Aid - Sec 18-8	84.394A	09-4850-00	290,146	-	290,146	-	-	290,146	290,146
ARRA - General State Aid - Sec 18-8	84.394A	10-4850-00	-	173,521	-	173,520	-	173,520	N/A
ARRA - General State Aid - Government SFSF	84.397A	10-4870-00	-	56,998	-	56,998	-	56,998	N/A
Title II - Teacher Quality	84.367A	09-4932-00	70,589	-	70,589	-	-	70,589	73,071
Title II - Teacher Quality	84.367A	10-4932-00	-	75,416	-	75,416	-	75,416	75,416
Technology - Enhancing Education - Formula	84.318X	09-4971-00	1,341	-	1,085	-	-	1,085	1,433
Technology - Enhancing Education - Formula	84.318X	10-4971-00	-	-	-	1,494	-	1,494	N/A
Total Passthrough Illinois State Board of Education			1,342,618	2,220,172	1,312,575	2,224,117	-	3,536,692	
Passthrough agency: Des Plaines Valley Education for Employment Regional System (DVR)									
Title IIC - Perkins	84.046	09-4745-00	77,918	-	77,918	-	-	77,918	63,044
Title IIC - Perkins	84.046	10-4745-00	-	59,385	-	59,385	-	59,385	N/A
Tech Prep	84.243A	09-4770-00	17,917	-	17,917	-	-	17,917	11,750
Tech Prep	84.243A	10-4770-00	-	10,919	-	10,919	-	10,919	N/A
Total Passthrough DVR			95,835	70,304	95,835	70,304	-	166,139	
Passthrough agency: Illinois Department of Human Services									
DORS - Step	84.126	09-4950-00	174,586	-	139,666	-	-	139,666	139,666
DORS - Step	84.126	10-4950-00	-	139,679	-	139,679	-	139,679	139,666
Total Passthrough Illinois Department of Human Services			174,586	139,679	139,666	139,679	-	279,345	
Total U.S. Department of Education			1,613,039	2,430,155	1,548,076	2,434,100	-	3,982,176	
U.S. Department of Health and Human Services									
Passthrough agency: Peoria School District 150									
Medicaid Matching - Outreach	93.778	09-4991-00	36,579	-	43,539	-	-	43,539	-
Medicaid Matching - Outreach	93.778	10-4991-00	-	72,679	-	72,679	-	72,679	40,000
Total U.S. Department of Health and Human Services			36,579	72,679	43,539	72,679	-	116,218	
U.S. Department of Labor									
Pass-through programs from: Cook County President's Office of Employment Training:									
Youth - Title I Y	17.259	10-4869-00	-	71,112	-	71,112	-	71,112	71,112
Total U.S. Department of Labor			-	71,112	-	71,112	-	71,112	
U.S. Department of Agriculture									
Passthrough agency: Illinois State Board of Education									
National School Lunch Program	10.555	09-4210-00	153,015	22,346	153,015	22,346	-	175,361	N/A
National School Lunch Program	10.555	10-4210-00	-	150,287	-	150,288	-	150,288	N/A
School Breakfast Program	10.553	09-4220-00	62,278	1,913	62,278	1,913	-	64,191	N/A
School Breakfast Program	10.553	10-4220-00	-	18,910	-	18,910	-	18,910	N/A
Food Commodities	10.555	09-4226-00	38,589	-	38,589	-	-	38,589	N/A
Food Commodities	10.555	10-4226-00	-	55,305	-	55,305	-	55,305	N/A
Food Commodities - Fresh Fruits and Vegetables	10.555	09-4226-00	21,894	-	21,894	-	-	21,894	N/A
Food Commodities - Fresh Fruits and Vegetables	10.555	10-4226-00	-	20,518	-	20,517	-	20,517	N/A
Total U.S. Department of Agriculture			275,776	269,279	275,776	269,279	-	545,055	
Total Expenditures of Federal Awards			\$ 1,925,394	\$ 2,843,225	\$ 1,867,391	\$ 2,847,170	\$ -	\$ 4,714,561	

• (M) Program was audited as a major program as defined by OMB Circular A-133.
See Notes to the Schedule

Oak Park and River Forest High School District 200
06-016-2000-13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027A, 84.391A	IDEA - Flowthrough, IDEA - Flowthrough ARRA, IDEA - Room and Board

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

Auditee qualified as low-risk auditee? X YES NO

Oak Park and River Forest High School District 200
06-016-2000-13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ None 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

Oak Park and River Forest High School District 200
06-016-2000-13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2010-1 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2009

3. Federal Program Name and Year: IDEA Flowthrough, IDEA Flowthrough (ARRA), IDEA Room & Board

4. Project No.: 09-4620-00, 10-4620-00, 10-4857-00, 09-4625-00, 10-4625-00 5. CFDA No.: 84.027A, 84.391A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Controls over cash management. The District should have controls in place to ensure excess funds are returned to the grantor.

9. Condition¹⁵
During the current year testing we noted that there was no formal process in place to track whether excess cash was on hand.

10. Questioned Costs¹⁶
None

11. Context¹⁷
The District was not comparing the grant receipts to the expenditures to determine if any interest was earned on the funds.

12. Effect
Interest could be earned that should be returned to the grantor.

13. Cause
The District does not have a formal procedure in place to review cash receipts for any potential lapses in the time received to the time spent, which could result in the earning of interest income.

14. Recommendation
We recommend that the District monitor the grant receipts to verify that no interest is earned.

15. Management's response¹⁸
See Corrective Action Plan

Oak Park and River Forest High School District 200
06-016-2000-13
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2009-01	The District reported quarterly expenditures using budgeted expenditures rather than actual expenditures incurred	This finding has not been repeated.
2009-02	The District did not track excess cash was on hand for federal funding	This finding has been repeated.

Oak Park and River Forest High School District 200
06-016-2000-13
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 2010-1

Condition:

During the current year testing we noted that there was no formal process in place to track whether excess cash was on hand.

Plan:

The Supervisor of Finance and the Director of Special Education will review the application and project the timing of expenditures and adjust the payment schedule accordingly. Monthly they will review the actual expenditures and monitor the actual receipts to verify that no interest has been earned and due back.

Anticipated Date of Completion: 12/31/2010

Name of Contact Person: Cheryl Witham, Chief Financial Officer

Management Response: We concur with the finding

²¹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.