

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2009

School District
 Joint Agreement

<p align="center"><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: 19-022-2010-26				Name of Auditing Firm: Mathieson, Moyski, Celer & Co., LLP	
County Name: DuPage				Name of Audit Supervisor: Michael J. Celer	
Name of School District/Joint Agreement: Community Unit School District #201				Address: 211 South Wheaton Avenue, Suite 300	
Address: 200 North Linden		<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: www.isbe.net/sfms/af/af.htm</p>		City: Wheaton State: IL Zip Code: 60187	
City: Westmont				Phone Number: (630) 653-1616 Fax Number: (630) 653-1735	
Email Address:				IL Registration Number: 66003412	
Zip Code: 60559				Email Address: mceler@mmccpas.com	
<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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Some Joint Agreement supplementary/statistical schedules may not be applicable) Round all amounts to the nearest dollar. **Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)

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

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

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

Submit AFR Electronically

- * The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see **Instructions for FY09** for submission procedures).

Note: CD/Disk no longer accepted.

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

Note: Adobe Acrobat (.pdf) files cannot be embedded if you do not have the software. Simply attach these files separately in the Attachment Manager and ISBE will embed them.*

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, 2009.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than Monday, November 16, 2009.

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

[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. The district is subject to the Property Tax Extension Limitation Law, effective: 1/1/1991
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

Mathieson, Moyski, Celer & Co., LLP
Name of Audit Firm (print)

This is to affirm that this audit was performed in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2008		Equalized Assessed Valuation (EAV):		594,081,545								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.025391	+	0.003553	+	0.000700	=	0.029644	0.000000				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	22,508,760		22,906,527		(397,767)		16,247,064						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on Page 25												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,				81,983,253							
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35			Acct										
36	c. Bond Principal:		511		6,900,000								
37	d. Other Long-Term Debt:		590		0								
38	e. Total Long-Term Debt Outstanding:.....				6,900,000								
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R			
1	ESTIMATED FINANCIAL PROFILE SUMMARY																				
2	(Go to the following web site for reference to the Financial Profile)																				
3	www.isbe.net/sfms/p/profile.htm																				
4																					
5																					
6																					
7																					
8	District Name:	Community Unit School District #201																			
9	District Code:	19-022-2010-26																			
10	County Name:	DuPage																			
11																					
12																					
13																					
14	1. Fund Balance to Revenue Ratio:																	Total	Ratio	Score	4
15	Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)								16,247,064.00	0.722	Weight	0.35								
16	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70								22,508,760.00		Value	1.40	**							
17																					
18	2. Expenditures to Revenue Ratio:																	Total	Ratio	Score	3
19	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40								22,906,527.00	1.018	Adjustment	0								
20	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70								22,508,760.00		Weight	0.35								
21	Possible Adjustment:											Value	1.05	**							
22																					
23	3. Days Cash on Hand:																	Total	Days	Score	4
24	Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70								14,426,393.00	226.72	Weight	0.10								
25	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360								63,629.24		Value	0.40	**							
26																					
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	Total	Percent	Score	4
28	Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40								0.00	100.00	Weight	0.10								
29	EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)								14,969,310.32		Value	0.40								
30																					
31	5. Percent of Long-Term Debt Margin Remaining:																	Total	Percent	Score	4
32	Long Term Debt Outstanding (P3, L38)									6,900,000.00	91.58	Weight	0.10								
33	Total Long-Term Debt Allowed (P3, L21)									81,983,253.21		Value	0.40								
34																					
35																	Total Profile Score:	3.65	*		
36	Estimated 2009 Financial Profile Designation: <u>RECOGNITION</u>																				
37																					
38																					
39																					
40																					
41																					
42																					
43																					
44																					

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

** The final value may be adjusted as a result of mandated categorical payments.

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		5,071,761	0	0	286,475	403,108	36,747	0	14,240	898,840
5	Investments	120	4,428,681	937,423	641,766	110,690	127,264	43	3,591,363	21,543	86,864
6	Taxes Receivable	130	8,158,700	1,123,953	615,596	221,437	255,602	0	0	45,553	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	973,336	0	0	603,021	44,910	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		18,632,478	2,061,376	1,257,362	1,221,623	830,884	36,790	3,591,363	81,336	985,704
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Bonds	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	313,748	56,305	0	105,237	0	7,118	0	156	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	84,478	79,013	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	4,813	53	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	7,396,438	1,018,943	558,081	200,748	231,721	0	0	41,297	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		7,799,477	1,154,314	558,081	305,985	231,721	7,118	0	41,453	0
35	LONG-TERM LIABILITIES (500)										
36	Bonds Payable	511									
37	Other Long-Term Liabilities	590	0	0	0	0	0	0	0	0	0
38	Total Long-Term Liabilities		0	0	0	0	0	0	0	0	0
39	Reserved Fund Balance	714	32,997	172,702	0	0	0	0	0	0	0
40	Unreserved Fund balance	730	10,800,004	734,360	699,281	915,638	599,163	29,672	3,591,363	39,883	985,704
41	Investment in General Fixed Assets										
42	Total Liabilities and Fund Balance		18,632,478	2,061,376	1,257,362	1,221,623	830,884	36,790	3,591,363	81,336	985,704

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		105,016		
5	Investments	120	0		
6	Taxes Receivable				
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		105,016		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		6,227,150	
17	Building & Building Improvements	230		22,939,670	
18	Site Improvements & Infrastructure	240		808,591	
19	Capitalized Equipment	250		4,586,536	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			699,281
22	Amount to be Provided for Payment on Bonds	350			6,200,719
23	Total Capital Assets			34,561,947	6,900,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	105,016		
34	Total Current Liabilities		105,016		
35	LONG-TERM LIABILITIES (500)				
36	Bonds Payable	511			6,900,000
37	Other Long-Term Liabilities	590			0
38	Total Long-Term Liabilities				6,900,000
39	Reserved Fund Balance	714	0		
40	Unreserved Fund balance	730	0		
41	Investment in General Fixed Assets			34,561,947	
42	Total Liabilities and Fund Balance		105,016	34,561,947	6,900,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	16,494,006	2,393,827	1,173,122	480,501	589,488	43	120,564	79,108	9,200
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	1,575,223	0	0	419,855	0	0	0	0	0
7	Federal Sources	4000	1,024,784	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		19,094,013	2,393,827	1,173,122	900,356	589,488	43	120,564	79,108	9,200
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,123,398	0	0	0	0	0		0	0
10	Total Receipts/Revenues		21,217,411	2,393,827	1,173,122	900,356	589,488	43	120,564	79,108	9,200
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	13,256,660				228,530				
13	Support Services	2000	5,244,745	2,359,752		956,307	317,740	595,371		101,113	780,539
14	Community Services	3000	49,424	0		0	3,628				
15	Payments to Other Districts & Governmental Units	4000	1,039,639	0	0	0	0	0			0
16	Debt Service	5000	0	0	1,135,940	0	0			0	0
17	Total Direct Disbursements/Expenditures		19,590,468	2,359,752	1,135,940	956,307	549,898	595,371		101,113	780,539
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,123,398	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		21,713,866	2,359,752	1,135,940	956,307	549,898	595,371		101,113	780,539
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(496,455)	34,075	37,182	(55,951)	39,590	(595,328)	120,564	(22,005)	(771,339)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment or Abatement of the Working Cash Fund	7110	0								
25	Transfer of Working Cash Fund Interest	7120	0	18,930	0	0	0	0		0	0
26	Transfer Among Funds	7130	0	0		0					
27	Transfer of Interest	7140	0	409,179	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		0							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160		0							
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			0						
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
35	Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0		0	0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	625,000	0	61,888	0
43	Total Other Sources of Funds		0	428,109	0	0	0	625,000	0	61,888	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110							0		
47	Transfer of Working Cash Fund Interest	8120							18,930		
48	Transfer Among Funds	8130	0	0		0					

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
49	Transfer of Interest	8140	365,623	0	18,997	24,559	0	0		0	
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	0	0				0			
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	0	0				0			
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	0	0							
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	0	0							
57	Transfer to Capital Projects Fund	8800	0	0							
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
59	Other Uses Not Classified Elsewhere	8990	61,888	0	0	0	0	0	625,000	0	0
60	Total Other Uses of Funds		427,511	0	18,997	24,559	0	0	643,930	0	0
61	Total Other Sources/Uses of Funds ⁶		(427,511)	428,109	(18,997)	(24,559)	0	625,000	(643,930)	61,888	0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(923,966)	462,184	18,185	(80,510)	39,590	29,672	(523,366)	39,883	(771,339)
63	Fund Balances - July 1, 2008		11,756,967	444,878	681,096	996,148	559,573	0	4,114,729	0	1,757,043
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
65	Fund Balances - June 30, 2009		10,833,001	907,062	699,281	915,638	599,163	29,672	3,591,363	39,883	985,704

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		14,706,472	1,821,359	1,156,609	458,568	230,137	0	0	79,066	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	228,451	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					324,724				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		14,934,923	1,821,359	1,156,609	458,568	554,861	0	0	79,066	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	283,280	0	0	0	14,736	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		283,280	0	0	0	14,736	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	9,316								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		9,316								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	320,393	8,896	16,513	21,933	19,891	43	120,564	42	9,200
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		320,393	8,896	16,513	21,933	19,891	43	120,564	42	9,200
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	314,986								
70	Sales to Pupils - Breakfast	1612	6,141								
71	Sales to Pupils - A la Carte	1613	4,854								
72	Sales to Pupils - Other (Describe & Itemize)	1614	32,596								
73	Sales to Adults	1620	3,358								
74	Other Food Service (Describe & Itemize)	1690	30,038								
75	Total Food Service		391,973								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	12,476	0							
78	Admissions - Other (Describe & Itemize)	1719	4,677	0							
79	Fees	1720	61,632	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,879	0							
82	Total District/School Activity Income		80,664	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	130,552								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		130,552								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	557,053							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	211,021	0		0					
99	Refund of Prior Years' Expenditures	1950	14,207	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	16,500								
102	Proceeds from Vendors' Contracts	1980	37,643	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
103	Payment from Other Districts	1991	552	0	0	0	0	0			
104	Sale of Vocational Projects	1992	0								
105	Other Local Fees	1993	55,218	0	0	0	0	0		0	0
106	Other Local Revenues (Describe & Itemize)	1999	7,764	6,519	0	0	0	0	0	0	0
107	Total Other Revenue from Local Sources		342,905	563,572	0	0	0	0	0	0	0
108	Total Receipts/Revenues from Local Sources	1000	16,494,006	2,393,827	1,173,122	480,501	589,488	43	120,564	79,108	9,200
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110	Flow-through Revenue from State Sources	2100	0	0		0	0				
111	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
112	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
114	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid- Sec. 18-8.05	3001	469,803	0	0	0	0	0		0	0
117	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
118	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
120	Total Unrestricted Grants-In-Aid		469,803	0	0	0	0	0		0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	132,156			0					
124	Special Education - Extraordinary	3105	407,029			0					
125	Special Education - Personnel	3110	327,524	0		0					
126	Special Education - Orphanage - Individual	3120	0			0					
127	Special Education - Orphanage - Summer	3130	0			0					
128	Special Education - Summer School	3145	1,698			0					
129	Special Education - Other (Describe & Itemize)	3199	0	0		0					
130	Total Special Education		868,407	0		0					
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200	0	0			0				
133	CTE - Secondary Program Improvement (CTEI)	3220	17,977	0			0				
134	CTE - WECEP	3225	0	0			0				
135	CTE - Agriculture Education	3235	0	0			0				
136	CTE - Instructor Practicum	3240	0	0			0				
137	CTE - Student Organizations	3270	0	0			0				
138	CTE - Other (Describe & Itemize)	3299	0	0			0				
139	Total Career and Technical Education		17,977	0			0				
140	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305	35,215				0				
142	Bilingual Education - Transitional Bilingual Education	3310	0				0				
143	Total Bilingual Ed		35,215				0				
144	State Free Lunch & Breakfast	3360	8,373								
145	School Breakfast Initiative	3365	282	0							
146	Driver Education	3370	16,758	0							
147	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
148	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500	0	0		157,807	0				
151	Transportation - Special Education	3510	0	0		262,048	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	Total Transportation		0	0		419,855	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0		0	0				
156	Truant Alternative/Optional Education	3695	0			0	0				
157	Early Childhood - Block Grant	3705	65,552	0		0	0				
158	Reading Improvement Block Grant	3715	38,844			0	0				
159	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
160	Continued Reading Improvement Block Grant	3725	0			0	0				
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	49,849	0	0	0	0	0			0
165	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Construction	3920		0				0			
169	School Infrastructure - Maintenance	3925		0							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,163	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,105,420	0	0	419,855	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,575,223	0	0	419,855	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	93	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		93	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	172,277				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	22,531				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	Total Food Service		194,808				0				
200	TITLE I										
201	Title I - Low Income	4300	208,458	0		0	0				
202	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
203	Title I - Comprehensive School Reform	4332	0	0		0	0				
204	Title I - Reading First	4334	0	0		0	0				
205	Title I - Even Start	4335	0	0		0	0				
206	Title I - Reading First SEA Funds	4337	0	0		0	0				
207	Title I - Migrant Education	4340	0	0		0	0				
208	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
209	Total Title I		208,458	0		0	0				
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	4,613	0		0	0				
212	Title IV - 21st Century	4421	0	0		0	0				
213	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
214	Total Title IV		4,613	0		0	0				
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
217	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	258,300	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	550	0		0	0				
220	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
222	Total Federal - Special Education		258,850	0		0	0				
223	CTE - PERKINS										
224	CTE - Perkins - Title III E - Tech Prep	4770	1,500	0			0				
225	CTE - Other (Describe & Itemize)	4799	0	0			0				
226	Total CTE - Perkins		1,500	0			0				
227	Federal - Adult Education	4810	0	0			0				
228	General State Aid - Education Stabilization	4850	138,818	0	0	0	0	0		0	0
229	Title I - Low Income	4851	0	0		0	0				
230	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
231	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
232	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
234	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
235	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
236	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
237	Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
238	McKinney - Vento Homeless Education	4862	0	0		0	0				
239	Child Nutrition Equipment Assistance	4863	0	0							
240	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
241	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
242	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
243	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
244	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
245	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
246	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0
247	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
248	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
249	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
250	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
251	Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0
252	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
253	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
254	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
255	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
256	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
257	Total Stimulus Programs		138,818	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905				0	0				
260	Title III - English Language Acquisition	4909	0			0	0				
261	Learn & Serve America	4910	0			0	0				
262	McKinney Education for Homeless Children	4920	0	0		0	0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
264	Title II - Teacher Quality	4932	59,166	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	Medicaid Matching Funds - Administrative Outreach	4991	86,119	0		0	0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	70,394	0		0	0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,965	0		0	0	0			0
269	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		1,024,784	0		0	0	0		0	0
270	Total Receipts/Revenues from Federal Sources	4000	1,024,784	0	0	0	0	0	0	0	0
271	Total Direct Receipts/Revenues		19,094,013	2,393,827	1,173,122	900,356	589,488	43	120,564	79,108	9,200

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	7,100,266	895,966	100,935	327,021	109,438	763	207,171	0	8,741,560	8,611,548
6	Pre-K Programs	1125	48,034	6,163	0	0	0	0	0	0	54,197	51,200
7	Special Education Programs (Functions 1200-1220)	1200	1,834,707	392,373	8,522	6,724	0	0	1,382	0	2,243,708	2,206,457
8	Special Education Programs Pre-K	1225	78,076	48,537	51	1,414	0	105	2,003	0	130,186	130,853
9	Remedial and Supplemental Programs K-12	1250	180,864	40,218	0	678	0	0	0	0	221,760	220,658
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	283,879	47,385	0	25,902	0	0	0	0	357,166	358,134
13	Interscholastic Programs	1500	339,387	17,049	79,730	31,223	6,626	22,577	24,974	0	521,566	538,898
14	Summer School Programs	1600	18,859	161	0	502	0	0	0	0	19,522	21,300
15	Gifted Programs	1650	79,773	10,575	0	2,101	0	440	0	0	92,889	93,484
16	Driver's Education Programs	1700	88,618	13,143	214	969	0	3,757	0	0	106,701	105,984
17	Bilingual Programs	1800	114,275	6,641	0	1,228	0	0	0	0	122,144	125,300
18	Truant Alternative & Optional Programs	1900	0	0	0	2,045	0	0	0	0	2,045	2,171
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911									0	0
21	Special Education Programs K-12 - Private Tuition	1912						624,643			624,643	649,392
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						18,573			18,573	8,300
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
32	Total Instruction ¹⁰	1000	10,166,738	1,478,211	189,452	399,807	116,064	670,858	235,530	0	13,256,660	13,123,679
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	200,044	19,840	45	562	0	0	0	0	220,491	223,476
36	Guidance Services	2120	207,315	33,774	9,045	2,718	0	360	0	0	253,212	247,077
37	Health Services	2130	145,688	42,283	355	7,621	0	60	0	0	196,007	194,646
38	Psychological Services	2140	210,200	49,262	2,466	1,888	0	150	0	0	263,966	266,570
39	Speech Pathology & Audiology Services	2150	0	0	0	393	0	0	0	0	393	1,800
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	640	0	0	0	0	0	640	0
41	Total Support Services - Pupils	2100	763,247	145,159	12,551	13,182	0	570	0	0	934,709	933,569
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	155,641	30,619	33,450	12,439	0	26,024	0	0	258,173	257,181
44	Educational Media Services	2220	350,454	51,460	1,181	61,299	0	0	0	0	464,394	485,749
45	Assessment & Testing	2230	0	0	2,504	40,660	0	0	0	0	43,164	45,300
46	Total Support Services - Instructional Staff	2200	506,095	82,079	37,135	114,398	0	26,024	0	0	765,731	788,230
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	0	86,792	176,515	10,366	0	9,580	0	233,761	517,014	595,625
49	Executive Administration Services	2320	252,936	60,040	10,396	2,069	0	3,689	0	0	329,130	298,667
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	252,936	146,832	186,911	12,435	0	13,269	0	233,761	846,144	894,292
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	794,431	228,066	35,763	15,601	0	2,775	0	0	1,076,636	1,075,853
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	Total Support Services - School Administration	2400	794,431	228,066	35,763	15,601	0	2,775	0	0	1,076,636	1,075,853
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	119,667	32,042	1,852	43	0	1,546	0	0	155,150	151,316
59	Fiscal Services	2520	131,759	24,742	29,208	9,569	0	0	1,575	0	196,853	192,966
60	Operation & Maintenance of Plant Services	2540	0	0	16,657	0	0	0	0	0	16,657	11,000
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	297,405	103,859	6,702	298,419	4,132	2,826	0	0	713,343	748,447
63	Internal Services	2570	0	0	0	1,303	0	0	0	0	1,303	1,500
64	Total Support Services - Business	2500	548,831	160,643	54,419	309,334	4,132	4,372	1,575	0	1,083,306	1,105,229
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	10,000
68	Information Services	2630	0	0	0	0	0	0	0	0	0	0
69	Staff Services	2640	0	0	13,260	0	0	0	0	0	13,260	14,000
70	Data Processing Services	2660	273,386	35,025	101,917	43,032	3,638	3,903	7,005	0	467,906	468,594
71	Total Support Services - Central	2600	273,386	35,025	115,177	43,032	3,638	3,903	7,005	0	481,166	492,594
72	Other Support Services (Describe & Itemize)	2900	6,115	61	34,255	16,622	0	0	0	0	57,053	55,550
73	Total Support Services	2000	3,145,041	797,865	476,211	524,604	7,770	50,913	8,580	233,761	5,244,745	5,345,317
74	COMMUNITY SERVICES (ED)	3000	41,073	0	1,335	7,016	0	0	0	0	49,424	48,880
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			44,306			44,306	45,675
78	Payments for Special Education Programs	4120			153,752			0			153,752	169,438
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			153,752			44,306			198,058	215,113
84	Payments for Regular Programs - Tuition	4210						10,136			10,136	20,000
85	Payments for Special Education Programs - Tuition	4220						730,847			730,847	704,797
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						100,598			100,598	139,220
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						841,581			841,581	864,017
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	Total Payments to Other District & Govt Units	4000			153,752			885,887			1,039,639	1,079,130
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures		13,352,852	2,276,076	820,750	931,427	123,834	1,607,658	244,110	233,761	19,590,468	19,597,006
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(496,455)	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	18	0	0	0	0	0	18	0
123	Operation & Maintenance of Plant Services	2540	854,271	139,111	362,794	838,539	163,049	1,970	0	0	2,359,734	2,375,174
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	Total Support Services - Business	2500	854,271	139,111	362,812	838,539	163,049	1,970	0	0	2,359,752	2,375,174
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	854,271	139,111	362,812	838,539	163,049	1,970	0	0	2,359,752	2,375,174
129	COMMUNITY SERVICES (O&M)											
129		3000	0	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		854,271	139,111	362,812	838,539	163,049	1,970	0	0	2,359,752	2,375,174
150	Excess (Deficiency) of Receipts/Revenues\Over										34,075	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						355,140			355,140	355,140
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						780,000			780,000	780,000
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			800			0			800	1,500
165	Total Debt Services	5000			800			1,135,140			1,135,940	1,136,640
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				800			1,135,140			1,135,940	1,136,640
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										37,182	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	0	0	945,404	773	10,130	0	0	0	956,307	855,600
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	0	0	945,404	773	10,130	0	0	0	956,307	855,600
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)											
203	Total Disbursements/ Expenditures		0	0	945,404	773	10,130	0	0	0	956,307	855,600
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,951)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		93,924							93,924	58,900
209	Pre-K Programs	1125		2,141							2,141	39,100
210	Special Education Programs (Functions 1200-1220)	1200		102,495							102,495	107,425
211	Special Education Programs - Pre-K	1225		1,899							1,899	3,200
212	Remedial and Supplemental Programs - K-12	1250		1,849							1,849	0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		4,534							4,534	3,200
216	Interscholastic Programs	1500		17,478							17,478	19,950
217	Summer School Programs	1600		1,035							1,035	900
218	Gifted Programs	1650		1,119							1,119	850
219	Driver's Education Programs	1700		440							440	0
220	Bilingual Programs	1800		1,616							1,616	1,350
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		228,530							228,530	234,875
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		2,514							2,514	3,100
226	Guidance Services	2120		2,994							2,994	2,725
227	Health Services	2130		10,783							10,783	11,500
228	Psychological Services	2140		3,038							3,038	3,050
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		19,329							19,329	20,375
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		2,291							2,291	4,180
234	Educational Media Services	2220		17,620							17,620	19,400
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		19,911							19,911	23,580

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		0							0	0
239	Executive Administration Services	2320		12,129							12,129	12,250
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	Total Support Services - General Administration	2300		12,129							12,129	12,250
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		40,226							40,226	46,600
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		40,226							40,226	46,600
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		1,723							1,723	1,770
257	Fiscal Services	2520		20,079							20,079	18,575
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		132,877							132,877	139,080
260	Pupil Transportation Services	2550		0							0	0
261	Food Services	2560		38,110							38,110	40,025
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		192,789							192,789	199,450
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2660		33,286							33,286	32,225
270	Total Support Services - Central	2600		33,286							33,286	32,225
271	Other Support Services (Describe & Itemize)	2900		70							70	0
272	Total Support Services	2000		317,740							317,740	334,480
273	COMMUNITY SERVICES (MR/SS)	3000		3,628							3,628	3,750
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	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
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			549,898				0			549,898	573,105
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										39,590	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	39,261	0	556,110	0	0	0	595,371	621,492
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	39,261	0	556,110	0	0	0	595,371	621,492
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	39,261	0	556,110	0	0	0	595,371	621,492
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(595,328)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	80,200	0	0	0	0	0	80,200	80,500
313	Unemployment Insurance Payments	2363	0	0	5,672	0	0	0	0	0	5,672	15,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	9,716	0	0	0	0	0	9,716	10,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	5,525	0	0	0	0	0	5,525	5,500
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Total Support Services - General Administration	2000	0	0	101,113	0	0	0	0	0	101,113	111,000
321	DEBT SERVICES (TF)	5000										
322	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
323	Tax Anticipation Warrants	5110						0			0	0
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
325	Other Interest or Short-Term Debt	5150						0			0	0
326	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
327	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
328	Total Disbursements/Expenditures		0	0	101,113	0	0	0	0	0	101,113	111,000
329	Excess (Deficiency) of Receipts/Revenues Over										(22,005)	
330												
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
332	SUPPORT SERVICES (FP&S)											
333	SUPPORT SERVICES - BUSINESS											
334	Facilities Acquisition & Construction Services	2530	0	0	57,515	0	723,024	0	0	0	780,539	760,229
335	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
336	Total Support Services - Business	2500	0	0	57,515	0	723,024	0	0	0	780,539	760,229
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
338	Total Support Services	2000	0	0	57,515	0	723,024	0	0	0	780,539	760,229
339	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
340	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
341	Total Payments to Other Dist & Govt Units	4000						0			0	0
342	DEBT SERVICES (FP&S)											
343	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
344	Tax Anticipation Warrants	5110						0			0	0
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
347	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
348	Total Debt Service	5000						0			0	0
349	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
350	Total Disbursements/Expenditures		0	0	57,515	0	723,024	0	0	0	780,539	760,229
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(771,339)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2008		0									
5	General State Aid	4850	138,818	138,818	0	0	0	0	0	0		138,818
6	Title I Low Income	4851	0	0	0	0	0	0	0	0		0
7	Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
8	Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
9	Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
10	Title I School Improvement (Part G)	4855	0	0	0	0	0	0	0	0		0
11	IDEA Part B Preschool	4856	0	0	0	0	0	0	0	0		0
12	IDEA Part B Flow Through	4857	0	0	0	0	0	0	0	0		0
13	Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
14	Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
15	McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0		0
16	Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
22	Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0		0
23	ARRA Other I	4870	0	0	0	0	0	0	0	0		0
24	ARRA Other II	4871	0	0	0	0	0	0	0	0		0
25	ARRA Other III	4872	0	0	0	0	0	0	0	0		0
26	ARRA Other IV	4873	0	0	0	0	0	0	0	0		0
27	ARRA Other V	4874	0	0	0	0	0	0	0	0		0
28	ARRA Other VI	4875	0	0	0	0	0	0	0	0		0
29	ARRA Other VII	4876	0	0	0	0	0	0	0	0		0
30	ARRA Other VIII	4877	0	0	0	0	0	0	0	0		0
31	ARRA Other IX	4878	0	0	0	0	0	0	0	0		0
32	ARRA Other X	4879	0	0	0	0	0	0	0	0		0
33	ARRA Other XI	4880	0	0	0	0	0	0	0	0		0
34	Total ARRA Programs		138,818	138,818	0	0	0	0	0	0		138,818
35	Ending Balance June 30, 2009		0									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid (Account 4850, line 5) used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy & Prior Levies) *	Taxes Received (from the 2008 Levy)	Taxes Received (from 2007 & Prior Levies)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	14,706,472	7,787,220	6,919,252	15,084,325	7,297,105
5	Operations & Maintenance	1,821,359	1,090,204	731,155	2,110,772	1,020,568
6	Debt Services **	1,156,609	596,758	559,851	1,156,083	559,325
7	Transportation	458,568	214,567	244,001	415,857	201,290
8	Municipal Retirement/Social Security	230,137	125,144	104,993	242,385	117,241
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	79,066	44,173	34,893	85,548	41,375
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	228,451	122,685	105,766	237,633	114,948
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	324,724	122,469	202,255	237,633	115,164
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	19,005,386	10,103,220	8,902,166	19,570,236	9,467,016
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes	0	0	0	0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund	0	0	0	0					
7	Operations & Maintenance Fund	0	0	0	0					
8	Debt Services - Construction	0	0	0	0					
9	Debt Services - Working Cash	0	0	0	0					
10	Debt Services - Refunding Bonds	0	0	0	0					
11	Transportation Fund	0	0	0	0					
12	Municipal Retirement/Social Security Fund	0	0	0	0					
13	Fire Prevention & Safety Fund	0	0	0	0					
14	Other - (Describe & Itemize)	0	0	0	0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund	0	0	0	0					
18	Operations & Maintenance Fund	0	0	0	0					
19	Fire Prevention & Safety Fund	0	0	0	0					
20	Other - (Describe & Itemize)	0	0	0	0					
21	Total TANs	0	0	0	0					
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)	0	0	0	0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
31	General Obligation Limited Tax School Bonds, Series 1998	09/01/98	3,280,000	3,4	0	0	0	0	0	(20,048)
32	General Obligation Limited Tax School Bonds, Series 2003	02/01/03	4,700,000	1,4	780,000	0	0	780,000	0	(74,375)
33	General Obligation Limited Tax School Bonds, Series 2007	04/01/07	6,900,000	1,4	6,900,000	0	0	0	6,900,000	6,295,142
34					0	0	0	0	0	
35					0	0	0	0	0	
36					0	0	0	0	0	
37					0	0	0	0	0	
38					0	0	0	0	0	
39					0	0	0	0	0	
40					0	0	0	0	0	
41					0	0	0	0	0	
42					0	0	0	0	0	
43					0	0	0	0	0	
44					0	0	0	0	0	
45					0	0	0	0	0	
46					0	0	0	0	0	
47					0	0	0	0	0	
48					0	0	0	0	0	
49			14,880,000		7,680,000	0	0	780,000	6,900,000	6,200,719
50										
51	* Each type of bond issue must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other _____			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other _____			
54	3. Refunding Bonds			6. Building Bonds			9. Other _____			
55										
56	** This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100									
57	If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.									
58	*** This total must equal the amount on Page 6, Line 22.									

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE					SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a								
2	Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction									
3	Cash Basis Fund Balance as of July 1, 2008		0	0	0									
4	RECEIPTS:													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		229,877	0									
6	Earnings on Investments	1, 2, 4, 5 or 6-1500	0	0	0									
7	Sale of Bonds	1, 2, 4 or 6-7200	0	0	0									
8	Other Receipts from Local Sources (Describe & Itemize)	--	0	0	0									
9	Federal Impact Aid	4001	0	0	0									
10	Total Receipts		0	229,877	0									
11	Total Amount Available (L3 + L10)		0	229,877	0									
12	DISBURSEMENTS:													
13	Special Education	1 or 5-1200		229,877										
14	Facilities Acquisition & Construction Services	2 or 6-2530		0	0									
15	Tort Immunity	--	0											
16	Other Disbursements (Describe & Itemize)	--		0	0									
17	Payments to Other Districts & Govt Units	1,2, 4 or 6-4000		0	0									
18	Total Disbursements		0	229,877	0									
19	Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)		0	0	0									
20														
21	^a Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.													
22														

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

If yes, list in aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-08	Add: Additions 2008-09	Less: Deletions 2008-09	Cost 6-30-09	Life In Years	Accumulated Depreciation 7-1-08	Add: Depreciation Allowable 2008-09	Less: Depreciation Deletions 2008-09	Accumulated Depreciation 6-30-09	Balance Undepreciated 6-30-09
5	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
6	Land	220										
7	Non-Depreciable Land	221	6,227,150	0	0	6,227,150						6,227,150
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	Buildings	230										
10	Permanent Buildings	231	21,640,035	1,299,635	0	22,939,670	50	13,325,540	847,670	0	14,173,210	8,766,460
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	671,787	136,804	0	808,591	20	422,251	53,361	0	475,612	332,979
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	4,468,155	139,708	21,327	4,586,536	10	3,433,758	206,868	18,183	3,622,443	964,093
15	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	Construction in Progress	260	0	0	0	0	--	0	0	0	0	0
18	Total Capital Assets	200	33,007,127	1,576,147	21,327	34,561,947		17,181,549	1,107,899	18,183	18,271,265	16,290,682
19	Non-Capitalized Equipment	700				244,110	10		24,411			
20	Allowable Depreciation							1,132,310				

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4						
5	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6						
7	OPERATING EXPENSE PER PUPIL					
8	EXPENDITURES:					
9	ED	Expenditures 15-22, L113		Total Expenditures	\$	19,590,468
10	O&M	Expenditures 15-22, L149		Total Expenditures		2,359,752
11	DS	Expenditures 15-22, L167		Total Expenditures		1,135,940
12	TR	Expenditures 15-22, L203		Total Expenditures		956,307
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		549,898
14	TORT	Expenditures 15-22, L328		Total Expenditures		101,113
15				Total Expenditures	\$	24,693,478
16						
17	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18						
19	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
20	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
21	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
22	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
23	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
27	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
29	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
30	O&M	Revenues 9-14, L147, Col D	3410	Adult Ed (from ICCB)		0
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
34	O&M	Revenues 9-14, L227, Col D	4810	Federal - Adult Education		0
35	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		54,197
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		128,183
37	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Support Programs Pre-K		0
38	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		19,522
40	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
41	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
42	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		624,643
43	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
44	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
45	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		18,573
46	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
47	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
48	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
49	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
50	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
51	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
52	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
53	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		49,424
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		1,039,639
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		123,834
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		244,110
57	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
58	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0
59	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		163,049
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
61	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
62	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		780,000
63	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
64	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
65	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
66	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		10,130
67	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
68	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		2,141
69	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		1,899
70	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
71	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0
72	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		1,035
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		3,628
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
75						
76				Total Deductions (L19 through L74)	\$	3,264,007
77				Total Operating Expenses (Regular K-12)		21,429,471
78				9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)		1,357.55
79				Estimated OEPP (L77 / L78)	\$	15,785.40
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)					
3	<i>This schedule is completed for school districts only.</i>					
5	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6						
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		391,973
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		80,664
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		130,552
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		557,053
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		211,021
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		552
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		55,218
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		868,407
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		17,977
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		35,215
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		8,373
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		282
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		16,758
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		419,855
112	ED	Revenues 9-14, L154, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		38,844
116	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		49,849
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
123	ED-TR	Revenues 9-14, L166, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L169, Col D	3925	School Infrastructure - Maintenance		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		4,163
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		93
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		194,808
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		208,458
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		4,613
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		258,300
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		550
134	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700	Total CTE - Perkins		1,500
137	ED-O&M-MR/SS	Revenues 9-14, L258, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
138	ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905	Emergency Immigrant Assistance		0
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		0
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		0
141	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932	Title II - Teacher Quality		59,166
144	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960	Federal Charter Schools		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		86,119
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		70,394
147	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,965
149	Total Allowance for PCTC Computation (L84 through L147)				\$	3,772,722
150	Net Operating Expense for PCTC Computation (L77 - L149)					17,656,749
151	Total Depreciation Allowance (from page 27, Col I)					1,132,310
152	Total Allowance for PCTC Computation (L150 + L151)					18,789,059
153	9 Mo ADA (from L78)					1,357,55
154	Total Estimated PCTC (L152 / 153)				\$	13,840.42

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5								
6	<p>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.</p>							
7	Support Services - Direct Costs (1-2000) and (5-2000)							
8	Direction of Business Support Services (1-2510) and (5-2510)						0	
9	Fiscal Services (1-2520) and (5-2520)						0	
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						0	
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>						194,808	
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>						32,999	
13	Internal Services (1-2570) and (5-2570)						0	
14	Staff Services (1-2640) and (5-2640)						0	
15	Data Processing Services (1-2660) and (5-2660)						0	
17	SECTION II							
18	Estimated Indirect Cost Rate for Federal Program Year 2011 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
20								
22			Restricted Program			Unrestricted Program		
23		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
24	Instruction	1000		13,133,596		13,133,596		
25	Support Services:							
26	Pupil	2100		954,038		954,038		
27	Instructional Staff	2200		785,642		785,642		
28	General Admin.	2300		959,386		959,386		
29	School Admin	2400		1,116,862		1,116,862		
30	Business:							
31	Direction of Business Spt. Srv.	2510	156,873	0	156,873	0		
32	Fiscal Services	2520	215,357	0	215,357	0		
33	Oper. & Maint. Plant Services	2540		2,346,219	2,346,219	0		
34	Pupil Transportation	2550		946,177		946,177		
35	Food Services	2560		552,513		552,513		
36	Internal Services	2570	1,303	0	1,303	0		
37	Central:							
38	Direction of Central Spt. Srv.	2610		0		0		
39	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
40	Information Services	2630		0		0		
41	Staff Services	2640	13,260	0	13,260	0		
42	Data Processing Services	2660	490,549	0	490,549	0		
43	Other:	2900		57,123		57,123		
44	Community Services	3000		53,052		53,052		
45	Total			877,342	20,904,608	3,223,561	18,558,389	
46					Restricted Rate		Unrestricted Rate	
47					Col/Row (D44) =	877,342	Col/Row (F44) =	3,223,561
48					Col/Row (E44) =	20,904,608	Col/Row (G44) =	18,558,389
					=	4.20%	=	17.37%

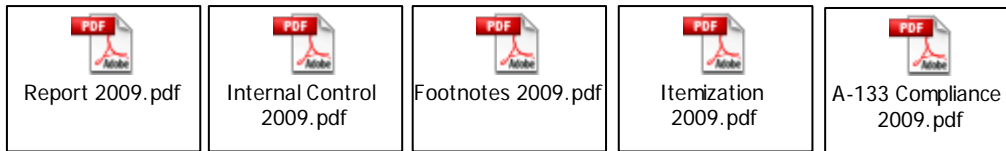
A	B	C	D	E	F	G	H	I	J					
1	ILLINOIS STATE BOARD OF EDUCATION													
2	School Business Services Division (N-330)													
3	100 North First Street													
4	Springfield, IL 62777-0001													
5														
6	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET					School District Name: Community Unit School District #201								
7						(Section 17-1.5 of the School Code)					RCDT Number: 19-022-2010-26			
8														
9					Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010						
10				(10)	(20)			(10)	(20)					
11	Description		Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total					
12	1. Executive Administration Services		2320	329,130		329,130	323,205		323,205					
13	2. Special Area Administration Services		2330	0		0	0		0					
14	3. Other Support Services - School Administration		2490	0		0	0		0					
15	4. Direction of Business Support Services		2510	155,150	0	155,150	155,096	0	155,096					
16	5. Internal Services		2570	1,303		1,303	1,400		1,400					
17	6. Direction of Central Support Services		2610	0		0	0		0					
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.			0	0	0	0	0	0					
19	8. Totals			485,583	0	485,583	479,701	0	479,701					
20	9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)								-1%					
21														
22	CERTIFICATION													
23	I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.													
24	I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.													
25														
26														
27	_____			_____										
28	(Date)			Signature of Superintendent										
29	If line 9 is greater than 5% please check one box below.													
30														
31	<input type="checkbox"/> The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.													
32														
33														
34	<input type="checkbox"/> The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm .													
35														
36														
37	<input type="checkbox"/> The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.													
38														

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

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

Reference Pages.

- 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 4100 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

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

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
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
Were any findings issued?	NO FINDINGS WERE ISSUED
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: 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) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10 (Col C, L13) must = (Col C, L42).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8: Ending Fund Balance.	
Fund 10 (Col C, L39-40) must = (Col C, L65).	OK
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
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 Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	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 (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK

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

CHECK FOR REFERENCE ERRORS

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

DISTRICT/JOINT AGREEMENT NAME Community Unit School District #201	RCDT NUMBER 19-022-2010-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 66003412
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Mathieson, Moyski, Celer & Co., LLP 211 South Wheaton Avenue, Suite 300 Wheaton	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 200 North Linden Westmont 60559	E-MAIL ADDRESS mceler@mmccpas.com	
	NAME OF AUDIT SUPERVISOR Michael J. Celer	
	CPA FIRM TELEPHONE NUMBER (630) 653-1616	FAX NUMBER (630) 653-1735

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Community Unit School District #201
19-022-2010-26
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

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

**Community Unit School District #201
19-022-2010-26
RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 4	Account 4000	\$ 1,024,784
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		32,999
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(70,394)
AFR TOTAL FEDERAL REVENUES:		\$ 987,389

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 987,389
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	-----

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ -
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DIFFERENCE:	\$ 987,389
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COUNTY DuPage 19-022-2010-26
DISTRICT/JOINT AGREEMENT NAME Community Unit School District
DISTRICT/JOINT AGREEMENT NUMBER 201

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Incumberance (G)	Final Status (H)	Budget (I)
			7-1-07 to 6-30-08 (C)	7-1-08 to 6-30-09 (D)	7-1-07 to 6-30-08 (E)	7-1-08 to 6-30-09 (F)			
U.S. Department of Education:									
From the Illinois State Board of Education:									
Title I - Low Income (M)	84.010	08-4300-00	215,499		215,499		-	215,499	227,256
	84.010	09-4300-00		208,458		208,458	-	208,458	208,458
Title II - Teacher Quality	84.367A	08-4932-00	67,586		67,586		-	67,586	67,888
	84.367A	09-4932-00		59,166		59,166	-	59,166	59,166
Title IV - Safe and Drug Free Schools	84.186	08-4400-00	5,636		5,636		-	5,636	5,636
	84.186	09-4400-00		4,613		4,613	-	4,613	4,699
Title V - Innovative Program Formula	84.298A	08-4100-00	2,423		2,423		-	2,423	2,569
	84.298A	09-4100-00		93		93	-	93	146
Technology Enhancing Education	84.318X	08-4971-00	2,202		2,202		-	2,202	2,355
	84.318X	09-4971-00		1,965		1,965	-	1,965	1,982
ARRA - GSA - Education Stabilization Fund (M)	84.394	09-4850-00		138,818		138,818		138,818	138,818
Career and Technical Education	84.048	09-4770-00		1,500		1,500	-	1,500	267,518
From the School Association for Special Education in DuPage County:									
I.D.E.A. Part B Flowthrough	84.027	08-4620-00	255,971		255,971		-	255,971	267,518
	84.027	09-4620-00		258,300		258,300	-	258,300	258,300
I.D.E.A. Room & Board	84.027	09-4625-00		550		550	-	550	267,518
TOTAL U.S. DEPARTMENT OF EDUCATION			549,317	673,463	549,317	673,463	-	1,222,780	

COUNTY DuPage 19-022-2010-26
DISTRICT/JOINT AGREEMENT NAME Community Unit School District
DISTRICT/JOINT AGREEMENT NUMBER 201

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Incumberance (G)	Final Status (H)	Budget (I)
			7-1-07 to 6-30-08 (C)	7-1-08 to 6-30-09 (D)	7-1-07 to 6-30-08 (E)	7-1-08 to 6-30-09 (F)			
U.S. Department of Agriculture:									
From the Illinois State Board of Education:									
School Lunch Program	10.555	08-4210-00	132,749	22,307	132,749	22,307	-	155,056	N/A
	10.555	09-4210-00		149,970		149,970	-	149,970	[1] N/A
School Breakfast Program	10.553	08-4220-00	18,950	2,649	18,950	2,649	-	21,599	N/A
	10.553	09-4220-00		19,882		19,882	-	19,882	[1] N/A
Lanter Commodities	10.550	08-4299-00	29,249		29,249		-	29,249	N/A
	10.550	09-4299-00		27,270		27,270	-	27,270	N/A
DoD Fruits & Vegetables	10.550	08-4299-00	2,727		2,727		-	2,727	N/A
	10.550	09-4299-00		5,729		5,729		5,729	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			183,675	227,807	183,675	227,807	-	411,482	
Department of Health and Human Services:									
Medicaid Administrative Outreach	93.778	08-4991-00	85,130		85,130			85,130	N/A
	93.778	09-4991-00		86,119		86,119	-	[2] 86,119	N/A
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			85,130	86,119	85,130	86,119	-	171,249	
TOTAL FEDERAL FUNDING			818,122	987,389	818,122	987,389	-	1,805,511	

(M) Major program

(1) Project ends September 30

(2) Includes estimate of \$41,074 for 3rd/4th quarter expenditures and additional -\$4,093 costs resulting from overaccrual at 6/30/08

19-022-2010-26
Community Unit School District #201
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2009

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Westmont CUSD #201** and is presented on the **Modified Accrual Basis**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, **Westmont CUSD #201** provided federal awards to subrecipients as follows:

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

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

⁶ Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

**Community Unit School District #201
19-022-2010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? 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) YES X 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)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010	Title I - Low Income
84.394	ARRA - GSA - Education Stabilization Fund

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

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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

Community Unit School District #201
19-022-2010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
None		

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

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

²⁰ Current Status should include one of the following:

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

Community Unit School District #201
19-022-2010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: _____ N/A _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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