

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><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p><u>Certified Public Accountant Information</u></p>	
<p>School District/Joint Agreement Number: 14-016-2110-17</p>				<p>Name of Auditing Firm: Miller Cooper & Co., Ltd.</p>	
<p>County Name: Cook</p>				<p>Name of Audit Supervisor: Andrew L. Mace</p>	
<p>Name of School District/Joint Agreement: Township High School District 211</p>				<p>Address: 1751 Lake Cook Road</p>	
<p>Address: 1750 S. Roselle</p>		<p><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p>Click on the Link to Submit: www.isbe.net/sfms/afr/afr.htm</p>		<p>City: Deerfield State: Illinois Zip Code: 60015</p>	
<p>City: Palatine</p>				<p>Phone Number: 847 205-5000 Fax Number: 847 205-1400</p>	
<p>Email Address: ckontney@d211.org</p>				<p>IL Registration Number: 060-001571</p>	
<p>Zip Code: 60067</p>				<p>Email Address: amace@millercooper.com</p>	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p><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>			
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent</p>	
<p>District Superintendent/Administrator Name (Type or Print): David Torres</p>		<p>Township Treasurer Name (type or print):</p>		<p>Regional Superintendent Name (Type or Print):</p>	
<p>Email Address: dtorres@d211.org</p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone: _____ Fax Number: _____</p>		<p>Telephone: _____ Fax Number: _____</p>		<p>Telephone: _____ Fax Number: _____</p>	
<p>Signature & Date:</p>		<p>Signature & Date:</p>		<p>Signature & Date:</p>	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (06/09)
 Revised 7/13/09

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Some Joint Agreement supplementary/statistical schedules may not be applicable) Round all amounts to the nearest dollar. **Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)
 This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).**

[23, Illinois Administrative Code 100, Subtitle A, Chapter 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: 2/12/1995
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

Miller Cooper & Co., Ltd. _____
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):		10,044,683,529								
8													
9		Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash							
10	Rate(s):	0.01410	+	0.00272	+	0.00060	=	0.017425	0.00046				
11													
12													
13	B. Results of Operations *												
14													
15		Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance								
16		204,350,900	190,856,938	13,493,962	0								
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22		CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates							
23		0	+	0	+	0	+	0	+				0
24		Other	Total										
25		0	=	0									
26	** The numbers shown are the sum of entries on Page 25												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,		693,083,164									
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35					Acct								
36		c. Bond Principal:			511	41,820,000							
37		d. Other Long-Term Debt:			590	2,521,557							
38		e. Total Long-Term Debt Outstanding:.....				44,341,557							
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:	Township High School District 211																				
9	District Code:	14-016-2110-17																				
10	County Name:	Cook																				
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)																106,008,916.00	0.519	Weight	0.35	
16	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70																204,350,900.00		Value	1.40	**
17																						
18	2. Expenditures to Revenue Ratio:																	Total	Ratio	Score	4	
19	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40																190,856,938.00	0.934	Adjustment	0	
20	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70																204,350,900.00		Weight	0.35	
21	Possible Adjustment:																	0		Value	1.40	**
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																101,435,046.00	191.32	Weight	0.10	
25	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360																530,158.16		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)																148,774,318.92		Value	0.40	
30																						
31	5. Percent of Long-Term Debt Margin Remaining:																	Total	Percent	Score	4	
32	Long Term Debt Outstanding (P3, L38)																	44,341,557.00	93.60	Weight	0.10	
33	Total Long-Term Debt Allowed (P3, L21)																	693,083,163.50		Value	0.40	
34																						
35																	Total Profile Score:		4.00	*		
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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	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		72,058,665	8,540,747	11,043,460	5,245,416	4,754,274	7,980,394	15,590,218	0	1,194,422
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	75,107,572	14,490,053	2,950,198	3,195,160	4,462,576	0	2,460,273	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	2,787,211	0	0	1,661,250	0	0	0	0	0
9	Other Receivables	160	381,535	186,359	38,905	20,484	311,241	3,647	25,983	0	616
10	Inventory	170	7,021,744	0	0	0	0	0	0	0	0
11	Prepaid Items	180	452	263,939	0	58,003	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	150,000	0	0	0	0	0	0	0	0
13	Total Current Assets		157,507,179	23,481,098	14,032,563	10,180,313	9,528,091	7,984,041	18,076,474	0	1,195,038
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	2,168,128	1,325,286	775	81,517	1,271	5,843,346	0	0	768,804
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	392,576	38,356	0	117,047	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	32,172	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	78,339,590	14,339,761	2,954,603	3,994,986	4,420,134	1,771	2,438,901	0	309
33	Due to Activity Fund Organizations	493		0	0	0	0	0	0	0	0
34	Total Current Liabilities		80,900,294	15,703,403	2,955,378	4,193,550	4,453,577	5,845,117	2,438,901	0	769,113
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	0	0	0	0	0	0	0	0	0
40	Unreserved Fund balance	730	76,606,885	7,777,695	11,077,185	5,986,763	5,074,514	2,138,924	15,637,573	0	425,925
41	Investment in General Fixed Assets										
42	Total Liabilities and Fund Balance		157,507,179	23,481,098	14,032,563	10,180,313	9,528,091	7,984,041	18,076,474	0	1,195,038

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		1,528,686		
5	Investments	120	0		
6	Taxes Receivable	130			
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		1,528,686		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,456,291	
17	Building & Building Improvements	230		209,224,971	
18	Site Improvements & Infrastructure	240		22,329,319	
19	Capitalized Equipment	250		49,562,069	
20	Construction in Progress	260		6,538,999	
21	Amount Available in Debt Service Funds	340			11,077,185
22	Amount to be Provided for Payment on Bonds	350			33,264,372
23	Total Capital Assets			289,111,649	44,341,557
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	1,528,686		
34	Total Current Liabilities		1,528,686		
35	LONG-TERM LIABILITIES (500)				
36	Bonds Payable	511			41,820,000
37	Other Long-Term Liabilities	590			2,521,557
38	Total Long-Term Liabilities				44,341,557
39	Reserved Fund Balance	714	0		
40	Unreserved Fund balance	730	0		
41	Investment in General Fixed Assets			289,111,649	
42	Total Liabilities and Fund Balance		1,528,686	289,111,649	44,341,557

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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES									
4	Local Sources	1000	146,313,499	28,747,666	6,712,342	6,114,679	8,498,777	25,502	6,053,255	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	9,161,774	9,720	0	2,507,409	0	0	0	0
7	Federal Sources	4000	5,442,898	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		160,918,171	28,757,386	6,712,342	8,622,088	8,498,777	25,502	6,053,255	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	16,802,224							
10	Total Receipts/Revenues		177,720,395	28,757,386	6,712,342	8,622,088	8,498,777	25,502	6,053,255	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	111,477,124				1,788,805			
13	Support Services	2000	41,532,386	24,750,517		8,455,937	5,501,456	25,282,995		0
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	4,345,852	295,122	0	0	168,528	0		
16	Debt Service	5000	0	0	10,480,708	0	0			0
17	Total Direct Disbursements/Expenditures		157,355,362	25,045,639	10,480,708	8,455,937	7,458,789	25,282,995		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	16,802,224	0	0	0	0	0		0
19	Total Disbursements/Expenditures		174,157,586	25,045,639	10,480,708	8,455,937	7,458,789	25,282,995		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,562,809	3,711,747	(3,768,366)	166,151	1,039,988	(25,257,493)	6,053,255	0
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	14,500,000							
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	1,795,000		0
26	Transfer Among Funds	7130	0	0		0				
27	Transfer of Interest	7140	0	0	0	0	0	387,077	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
33	Premium on Bonds Sold	7220	0	0	0	0		0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
35	Sale or Compensation for Fixed Assets ⁵	7300	5,037	0	0	0	0	0		0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			313,757					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			36,001					
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						25,214,340		
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
43	Total Other Sources of Funds		14,505,037	0	349,758	0	0	27,396,417	0	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							14,500,000	
47	Transfer of Working Cash Fund Interest	8120							1,795,000	
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
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
49	Transfer of Interest	8140	0	0	387,077	0	0	0		0
50	Transfer from Capital Project Fund to O&M Fund	8150						0		
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160								
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	313,757	0				0		
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	36,001	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	14,500,000	10,714,340						
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
59	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
60	Total Other Uses of Funds		14,849,758	10,714,340	387,077	0	0	0	16,295,000	0
61	Total Other Sources/Uses of Funds ⁶		(344,721)	(10,714,340)	(37,319)	0	0	27,396,417	(16,295,000)	0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,218,088	(7,002,593)	(3,805,685)	166,151	1,039,988	2,138,924	(10,241,745)	0
63	Fund Balances - July 1, 2008		73,388,797	14,780,288	14,882,870	5,820,612	4,034,526	0	25,879,318	0
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
65	Fund Balances - June 30, 2009		76,606,885	7,777,695	11,077,185	5,986,763	5,074,514	2,138,924	15,637,573	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		133,433,192	25,041,911	6,321,573	5,754,872	4,045,968	0	4,186,532	0	0
6	Leasing Purposes Levy ⁸	1130	(26,851)	0							
7	Special Education Purposes Levy	1140	(23,487)	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,045,968				
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		133,382,854	25,041,911	6,321,573	5,754,872	8,091,936	0	4,186,532	0	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	0	2,743,140	0	0	300,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	2,743,140	0	0	300,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	500								
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	1,043,772								
25	Summer Sch - Tuition from Other Districts (In State)	1322	20,824								
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	298,297								
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	183,132								
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		1,546,525								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				99,077					
43	Regular - Transp Fees from Other Districts (In State)	1412				18,761					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				42,748					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				67,831					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

**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
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					228,417					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	1,686,903	305,751	390,769	124,147	106,841	25,502	1,866,723	0	27,982
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,686,903	305,751	390,769	124,147	106,841	25,502	1,866,723	0	27,982
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	2,638,625								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	1,404,527								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	285,869								
74	Other Food Service (Describe & Itemize)	1690	605,224								
75	Total Food Service		4,934,245								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	120,225	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	227,218	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	119,635	173,287							
82	Total District/School Activity Income		467,078	173,287							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	1,693,156								
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	712								
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	30,908								
93	Total Textbook Income		1,724,776								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	1,353	312,306							
96	Contributions and Donations from Private Sources	1920	57,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	636,868	6,864	0	1,384	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
103	Payment from Other Districts	1991	0	0	0	0	0	0			
104	Sale of Vocational Projects	1992	1,872,316								
105	Other Local Fees	1993	0	0	0	0	0	0		0	0
106	Other Local Revenues (Describe & Itemize)	1999	3,581	164,407	0	5,859	0	0	0	0	0
107	Total Other Revenue from Local Sources		2,571,118	483,577	0	7,243	0	0	0	0	0
108	Total Receipts/Revenues from Local Sources	1000	146,313,499	28,747,666	6,712,342	6,114,679	8,498,777	25,502	6,053,255	0	27,982
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	4,026,567	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		4,026,567	0	0	0	0	0		0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	167,112			0					
124	Special Education - Extraordinary	3105	1,272,467			0					
125	Special Education - Personnel	3110	1,704,082	0		0					
126	Special Education - Orphanage - Individual	3120	355,605			0					
127	Special Education - Orphanage - Summer	3130	13,222			0					
128	Special Education - Summer School	3145	28,495			0					
129	Special Education - Other (Describe & Itemize)	3199	0	0		0				0	0
130	Total Special Education		3,540,983	0		0					
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200	296,678	0			0				
133	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
134	CTE - WECEP	3225	0	0			0				
135	CTE - Agriculture Education	3235	0	0			0				
136	CTE - Instructor Practicum	3240	0	0			0				
137	CTE - Student Organizations	3270	0	0			0				
138	CTE - Other (Describe & Itemize)	3299	0	0			0				
139	Total Career and Technical Education		296,678	0			0				
140	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305	185,543				0				
142	Bilingual Education - Transitional Bilingual Education	3310	0				0				
143	Total Bilingual Ed		185,543				0				
144	State Free Lunch & Breakfast	3360	23,568								
145	School Breakfast Initiative	3365	3,208	0			0				
146	Driver Education	3370	230,995	0							
147	Adult Ed (from ICCB)	3410	145,228	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		294,663	0				
151	Transportation - Special Education	3510	0	0		2,212,746	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	Total Transportation		0	0		2,507,409	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0							
156	Truant Alternative/Optional Education	3695	0			0	0				
157	Early Childhood - Block Grant	3705	0	0		0	0				
158	Reading Improvement Block Grant	3715	0			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	442,535	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	266,469	9,720	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		5,135,207	9,720	0	2,507,409	0	0	0	0	0
172	Total Receipts from State Sources	3000	9,161,774	9,720	0	2,507,409	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	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	681,827				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	124,974				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	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
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	Total Food Service		806,801				0				
200	TITLE I										
201	Title I - Low Income	4300	0	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		0	0		0	0				
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	23,014	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		23,014	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	1,882,686	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	201,518	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		2,084,204	0		0	0				
223	CTE - PERKINS										
224	CTE - Perkins - Title III - Tech Prep	4770	282,530	0			0				
225	CTE - Other (Describe & Itemize)	4799	0	0			0				
226	Total CTE - Perkins		282,530	0			0				
227	Federal - Adult Education	4810	102,924	0			0				
228	General State Aid - Education Stabilization	4850	1,190,373	0	0	0	0	0		0	0
229	Title I - Low Income	4851	0	0		0	0				
230	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
231	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
232	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
234	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
235	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
236	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
237	Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
238	McKinney - Vento Homeless Education	4862	0	0		0	0				
239	Child Nutrition Equipment Assistance	4863	0	0							
240	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
241	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
242	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
243	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
244	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
245	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
246	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0
247	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
248	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
249	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
250	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
251	Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0

**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
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		1,190,373	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905	11,591				0				
260	Title III - English Language Acquisition	4909	83,740				0				
261	Learn & Serve America	4910	0				0				
262	McKinney Education for Homeless Children	4920	0	0			0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0			0				
264	Title II - Teacher Quality	4932	217,739	0			0				
265	Federal Charter Schools	4960	0	0			0				
266	Medicaid Matching Funds - Administrative Outreach	4991	269,906	0			0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	80,893	0			0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	289,183	0			0	0			0
269	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		5,442,898	0		0	0	0		0	0
270	Total Receipts/Revenues from Federal Sources	4000	5,442,898	0	0	0	0	0	0	0	0
271	Total Direct Receipts/Revenues		160,918,171	28,757,386	6,712,342	8,622,088	8,498,777	25,502	6,053,255	0	27,982

**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	46,320,226	14,062,450	297,064	929,755	2,164,132	39,158	297,808	0	64,110,593	13,425,135
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	14,627,598	3,765,186	1,790,635	164,785	36,063	11,280	0	0	20,395,547	18,573,474
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	428,564	14,320	71,043	26,882	0	18,264	0	0	559,073	565,700
12	CTE Programs	1400	5,559,087	1,676,581	49,245	242,308	88,689	2,280,913	111,826	0	10,008,649	9,413,611
13	Interscholastic Programs	1500	5,872,274	1,652,183	908,588	326,912	29,478	208,535	12,061	0	9,010,031	9,222,982
14	Summer School Programs	1600	2,417,366	181,004	12,704	21,155	0	42,712	0	0	2,674,941	2,164,000
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	1,269,217	385,407	0	0	0	14,306	0	0	1,668,930	1,725,564
17	Bilingual Programs	1800	2,270,434	590,466	0	32,445	0	0	2,116	0	2,895,461	2,882,880
18	Truant Alternative & Optional Programs	1900	75,139	7,805	70,955	0	0	0	0	0	153,899	160,000
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	1,505,000
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
32	Total Instruction ¹⁰	1000	78,839,905	22,335,402	3,200,234	1,744,242	2,318,362	2,615,168	423,811	0	111,477,124	59,638,346
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	1,106,621	307,502	619,400	14,624	3,108	824	0	0	2,052,079	1,977,479
36	Guidance Services	2120	5,836,209	1,615,704	35,050	27,307	2,283	1,321	2,810	0	7,520,684	7,509,686
37	Health Services	2130	487,720	105,952	936	31,010	3,045	349	0	0	629,012	625,499
38	Psychological Services	2140	1,235,389	366,572	0	0	0	0	0	0	1,601,961	1,445,892
39	Speech Pathology & Audiology Services	2150	724,301	221,603	0	0	0	0	0	0	945,904	885,053
40	Other Support Services - Pupils (Describe & Itemize)	2190	1,764,984	299,949	0	0	0	0	0	0	2,064,933	2,102,651
41	Total Support Services - Pupils	2100	11,155,224	2,917,282	655,386	72,941	8,436	2,494	2,810	0	14,814,573	14,546,260
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	3,871,592	852,686	393,417	181,788	0	13,240	0	0	5,312,723	5,784,993
44	Educational Media Services	2220	1,843,483	490,039	48,527	124,519	6,695	449	3,875	0	2,517,587	2,465,762
45	Assessment & Testing	2230	39,326	1,717	0	87,255	0	0	0	0	128,298	155,000
46	Total Support Services - Instructional Staff	2200	5,754,401	1,344,442	441,944	393,562	6,695	13,689	3,875	0	7,958,608	8,405,755
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	0	0	316,464	6,174	47,670	0	0	0	370,308	497,000
49	Executive Administration Services	2320	330,927	85,650	7,668	4,082	0	3,361	0	0	431,688	487,751
50	Special Area Administration Services	2330	632,702	156,586	16,655	860	0	141	0	0	806,944	787,671
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	963,629	242,236	340,787	11,116	47,670	3,502	0	0	1,608,940	1,772,422
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	5,191,766	1,335,312	791,380	591,697	17,253	16,557	25,896	24,859	7,994,720	8,931,235
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	5,191,766	1,335,312	791,380	591,697	17,253	16,557	25,896	24,859	7,994,720	8,931,235

**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
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	260,939	65,513	8,849	2,414	0	739	0	0	338,454	346,161
59	Fiscal Services	2520	557,417	118,351	31,808	7,360	0	1,015	0	0	715,951	487,470
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	2,143,421	339,387	42,987	2,589,803	0	83,929	0	0	5,199,527	5,572,901
63	Internal Services	2570	69,202	11,785	16,050	2,075	0	0	0	0	99,112	111,168
64	Total Support Services - Business	2500	3,030,979	535,036	99,694	2,601,652	0	85,683	0	0	6,353,044	6,517,700
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	0
68	Information Services	2630	337,473	57,295	37,249	396,287	48,788	0	0	0	877,092	928,832
69	Staff Services	2640	321,699	75,658	69,385	11,751	0	1,175	0	0	479,668	532,606
70	Data Processing Services	2660	911,506	155,200	253,605	96,372	24,836	0	4,222	0	1,445,741	1,444,076
71	Total Support Services - Central	2600	1,570,678	288,153	360,239	504,410	73,624	1,175	4,222	0	2,802,501	2,905,514
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	Total Support Services	2000	27,666,677	6,662,461	2,689,430	4,175,378	153,678	123,100	36,803	24,859	41,532,386	43,078,886
74	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			0			4,135,036			4,135,036	3,990,000
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			210,816			210,816	240,000
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			0			4,345,852			4,345,852	4,230,000
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

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			0			4,345,852			4,345,852	4,230,000
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		106,506,582	28,997,863	5,889,664	5,919,620	2,472,040	7,084,120	460,614	24,859	157,355,362	108,947,232
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,562,809	
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	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	10,651,419	1,998,111	3,356,982	6,469,988	2,190,547	520	82,950	0	24,750,517	24,478,000
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560						0	0	0	0	0
126	Total Support Services - Business	2500	10,651,419	1,998,111	3,356,982	6,469,988	2,190,547	520	82,950	0	24,750,517	24,478,000
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	10,651,419	1,998,111	3,356,982	6,469,988	2,190,547	520	82,950	0	24,750,517	24,478,000
129	COMMUNITY SERVICES (O&M)											
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			295,122			295,122	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			295,122			295,122	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			295,122			295,122	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		10,651,419	1,998,111	3,356,982	6,469,988	2,190,547	295,642	82,950	0	25,045,639	24,478,000
150	Excess (Deficiency) of Receipts/Revenues/Over										3,711,747	
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						36,001			36,001	0
161	Total Debt Services - Interest On Short-Term Debt	5100						36,001			36,001	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,258,625			2,258,625	1,052,789
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						8,183,757			8,183,757	885,502
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			2,325			0			2,325	4,000
165	Total Debt Services	5000			2,325			10,478,383			10,480,708	1,942,291
166	PROVISION FOR CONTINGENCIES (DS)	6000										300,000
167	Total Disbursements/ Expenditures				2,325			10,478,383			10,480,708	2,242,291
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,768,366)	
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	4,958,048	951,235	875,430	867,335	799,339	4,550	0	0	8,455,937	9,005,000
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	4,958,048	951,235	875,430	867,335	799,339	4,550	0	0	8,455,937	9,005,000
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	5200						0			0	0
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)	6000										
203	Total Disbursements/ Expenditures		4,958,048	951,235	875,430	867,335	799,339	4,550	0	0	8,455,937	9,305,000
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										166,151	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		145,737							145,737	0
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		1,249,137							1,249,137	0
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		0							0	0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		12,482							12,482	0
215	CTE Programs	1400		45,686							45,686	0
216	Interscholastic Programs	1500		12,287							12,287	0
217	Summer School Programs	1600		117,545							117,545	0
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		187,496							187,496	0
221	Truants' Alternative & Optional Programs	1900		18,435							18,435	0
222	Total Instruction	1000		1,788,805							1,788,805	0
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		49,503							49,503	0
226	Guidance Services	2120		397,500							397,500	0
227	Health Services	2130		86,339							86,339	0
228	Psychological Services	2140		85							85	0
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		429,940							429,940	0
231	Total Support Services - Pupils	2100		963,367							963,367	0
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		68,441							68,441	0
234	Educational Media Services	2220		132,010							132,010	0
235	Assessment & Testing	2230		7,516							7,516	0
236	Total Support Services - Instructional Staff	2200		207,967							207,967	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
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		0							0	7,500,000
239	Executive Administration Services	2320		32,267							32,267	0
240	Service Area Administrative Services	2330		61,691							61,691	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		93,958							93,958	7,500,000
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		508,657							508,657	0
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		508,657							508,657	0
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		25,443							25,443	0
257	Fiscal Services	2520		54,351							54,351	0
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		1,894,947							1,894,947	0
260	Pupil Transportation Services	2550		878,276							878,276	0
261	Food Services	2560		521,813							521,813	0
262	Internal Services	2570		16,869							16,869	0
263	Total Support Services - Business	2500		3,391,699							3,391,699	0
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		82,263							82,263	0
268	Staff Services	2640		31,367							31,367	0
269	Data Processing Services	2660		222,178							222,178	0
270	Total Support Services - Central	2600		335,808							335,808	0
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		5,501,456							5,501,456	7,500,000
273	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		168,528							168,528	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		168,528							168,528	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										300,000
287	Total Disbursements/Expenditures			7,458,789				0			7,458,789	7,800,000
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,039,988	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	25,282,995	0	0	0	25,282,995	26,000,000
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	0	0	25,282,995	0	0	0	25,282,995	26,000,000
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										1,000,000
304	Total Disbursements/ Expenditures		0	0	0	0	25,282,995	0	0	0	25,282,995	27,000,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,257,493)	
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	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over										0	
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	0	0	0	0	0	0	0	0
335	Operation & Maintenance of Plant Services	2540	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
336	Total Support Services - Business	2500	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
338	Total Support Services	2000	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
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	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,105,656)	

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	<i>District's Accounting Basis is ACCRUAL</i>		---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	1,190,373	1,190,373	0	0	0	0	0	0		1,190,373
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		1,190,373	1,190,373	0	0	0	0	0	0		1,190,373
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) (Column B - C)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy) (Column E - C)
3						
4	Educational	133,433,192	65,153,218	68,279,974	141,670,216	76,516,998
5	Operations & Maintenance	25,041,911	12,569,619	12,472,292	27,331,583	14,761,964
6	Debt Services **	6,321,573	2,559,195	3,762,378	5,560,800	3,001,605
7	Transportation	5,754,872	2,771,691	2,983,181	6,026,810	3,255,119
8	Municipal Retirement/Social Security	4,045,968	1,935,564	2,110,404	4,208,722	2,273,158
9	Capital Improvements	0	0	0	0	0
10	Working Cash	4,186,532	2,134,202	2,052,330	4,640,643	2,506,441
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	(26,851)	0	(26,851)	0	0
14	Special Education	(23,487)	0	(23,487)	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	4,045,968	1,935,564	2,110,404	4,208,722	2,273,158
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	182,779,678	89,059,053	93,720,625	193,647,496	104,588,443
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

	SCHEDULE OF LONG-TERM DEBT									
	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
30										
31		06/24/05	184,750,000	4	3,780,000	0		3,780,000	0	
32		06/28/05	50,470,000	6	45,910,000	0		4,090,000	41,820,000	30,742,815
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			235,220,000		49,690,000	0	0	7,870,000	41,820,000	30,742,815

- 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 _____ |

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		(23,487)	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	(23,487)	0									
11	Total Amount Available (L3 + L10)		0	(23,487)	0									
12	DISBURSEMENTS:													
13	Special Education	1 or 5-1200		(23,487)										
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	(23,487)	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													
22	existing (restricted) fund balances.													

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	1,456,291	0	0	1,456,291						1,456,291
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	Buildings	230										
10	Permanent Buildings	231	150,675,881	58,549,090	0	209,224,971	50	73,697,871	4,499,971	0	78,197,842	131,027,129
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	18,121,631	4,207,688	0	22,329,319	20	6,237,371	927,913	0	7,165,284	15,164,035
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	0	0	0	0	10	0	0	0	0	0
15	5 Yr Schedule	252	39,390,468	3,195,284	2,386,124	40,199,628	5	26,230,641	3,000,789	1,996,394	27,235,036	12,964,592
16	3 Yr Schedule	253	8,825,781	763,795	227,135	9,362,441	3	7,145,729	798,974	223,979	7,720,724	1,641,717
17	Construction in Progress	260	40,356,906	28,845,051	62,662,958	6,538,999	--					6,538,999
18	Total Capital Assets	200	258,826,958	95,560,908	65,276,217	289,111,649		113,311,612	9,227,647	2,220,373	120,318,886	168,792,763
19	Non-Capitalized Equipment	700				543,564	10		54,356			
20	Allowable Depreciation							9,282,003				

	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		\$	157,355,362
10	O&M	Expenditures 15-22, L149	Total Expenditures			25,045,639
11	DS	Expenditures 15-22, L167	Total Expenditures			10,480,708
12	TR	Expenditures 15-22, L203	Total Expenditures			8,455,937
13	MR/SS	Expenditures 15-22, L287	Total Expenditures			7,458,789
14	TORT	Expenditures 15-22, L328	Total Expenditures			0
15			Total Expenditures		\$	208,796,435
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)		\$	18,761
20	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			67,831
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+)	1125 Pre-K Programs			0
36	ED	Expenditures 15-22, L8, Col K - (G+)	1225 Special Education Programs Pre-K			0
37	ED	Expenditures 15-22, L10, Col K - (G+)	1275 Remedial and Support Programs Pre-K			0
38	ED	Expenditures 15-22, L11, Col K - (G+)	1300 Adult/Continuing Education Programs			559,073
39	ED	Expenditures 15-22, L14, Col K - (G+)	1600 Summer School Programs			2,674,941
40	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
41	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
42	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
43	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
44	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
45	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
46	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
47	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
48	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
49	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
50	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
51	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
52	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0
53	ED	Expenditures 15-22, L74, Col K - (G+)	3000 Community Services			0
54	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			4,345,852
55	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			2,472,040
56	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			460,614
57	O&M	Expenditures 15-22, L129, Col K - (G+)	3000 Community Services			0
58	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			295,122
59	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			2,190,547
60	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			82,950
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			8,183,757
63	TR	Expenditures 15-22, L178, Col K - (G+)	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			799,339
67	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
68	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
69	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
71	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			12,482
72	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			117,545
73	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
74	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			168,528
75						
76			Total Deductions (L19 through L74)		\$	22,449,382
77			Total Operating Expenses (Regular K-12)			186,347,053
78			9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)			12,588.04
79			Estimated OEPP (L77 / L78)		\$	14,803.50

	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						
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)	\$	99,077
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)		42,748
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		4,934,245
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		640,365
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,693,156
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		712
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)		30,908
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		313,659
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		0
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		3,540,983
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		296,678
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		185,543
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		23,568
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		3,208
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		230,995
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		2,507,409
112	ED	Revenues 9-14, L161, 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		0
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		442,535
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		276,189
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		806,801
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		23,014
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		1,882,686
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		201,518
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		282,530
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		11,591
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		83,740
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		217,739
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		269,906
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		80,893
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)		289,183
149				Total Allowance for PCTC Computation (L84 through L147)	\$	19,411,579
150				Net Operating Expense for PCTC Computation (L77 - L149)		166,935,474
151				Total Depreciation Allowance (from page 27, Col I)		9,282,003
152				Total Allowance for PCTC Computation (L150 + L151)		176,217,477
153				9 Mo ADA (from L78)		12,588.04
154				Total Estimated PCTC (L152 / 153)	\$	13,998.80
155						
156						
157	Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	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>							
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>						2,589,803	
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>						155,790	
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	Instruction	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
24	Support Services:							
25	Pupil	2100		15,766,694			15,766,694	
26	Instructional Staff	2200		8,156,005			8,156,005	
27	General Admin.	2300		1,655,228			1,655,228	
28	School Admin	2400		8,460,228			8,460,228	
29	Business:							
30	Direction of Business Spt. Srv.	2510	363,897	0	363,897	0		
31	Fiscal Services	2520	770,302	0	770,302	0		
32	Oper. & Maint. Plant Services	2540		24,371,967	24,371,967			
33	Pupil Transportation	2550		8,534,874			8,534,874	
34	Food Services	2560		3,131,537			3,131,537	
35	Internal Services	2570	115,981	0	115,981	0		
36	Central:							
37	Direction of Central Spt. Srv.	2610		0			0	
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
39	Information Services	2630		910,567			910,567	
40	Staff Services	2640	511,035	0	511,035	0		
41	Data Processing Services	2660	1,638,861	0	1,638,861	0		
42	Other:	2900		0			0	
43	Community Services							
44	Total	3000		3,400,076	181,510,856	27,772,043	157,138,889	
45			Restricted Rate			Unrestricted Rate		
46			Col/Row (D44) =			Col/Row (F44) =		
47			181,510,856			27,772,043		
48			= 1.87%			= 17.67%		

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: Township High School District 211		
7	(Section 17-1.5 of the School Code)						RCDT Number: 14-016-2110-17		
8									
9									
10	Actual Expenditures, Fiscal Year 2009				Budgeted Expenditures, Fiscal Year 2010				
11	Description	Funct. No.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	
12	1. Executive Administration Services	2320	431,688		431,688	447,590		447,590	
13	2. Special Area Administration Services	2330	806,944		806,944	837,903		837,903	
14	3. Other Support Services - School Administration	2490	0		0	0		0	
15	4. Direction of Business Support Services	2510	338,454	0	338,454	279,168	0	279,168	
16	5. Internal Services	2570	99,112		99,112	103,180		103,180	
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	
19	8. Totals		1,676,198	0	1,676,198	1,667,841	0	1,667,841	
20	9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							0%	
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.								
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									
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									
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									

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).	ERROR!
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).	ERROR!
Total Ending Bonds Outstanding (P6, Col C:K, L36) must = Bonds Payable (P25, Col I, L49).	ERROR!
Total Amount to be Provided to Retire Bonds (P5, Col N, L22) must = Amount to be Provided for Payment of Bonds (P25, Col J, L49).	ERROR!
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

Description:	Error Message
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
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 Township High School District 211	RCDT NUMBER 14-016-2110-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-001571	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) David Torres		NAME AND ADDRESS OF AUDIT FIRM Miller Cooper & Co., Ltd. 1751 Lake Cook Road Deerfield	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1750 S. Roselle Palatine 60067		E-MAIL ADDRESS amace@millercooper.com	NAME OF AUDIT SUPERVISOR Andrew L. Mace
		CPA FIRM TELEPHONE NUMBER 847 205-5000	FAX NUMBER 847 205-1400

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)

Township High School District 211
14-016-2110-17
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 SEF/
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
33. 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

**Township High School District 211
14-016-2110-17
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	\$ 5,442,898
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		155,790
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	80,893
AFR TOTAL FEDERAL REVENUES:		\$ 5,679,581

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ -
--------------------------------------	-------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 738,445

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$ -
--------------------------------	------

DIFFERENCE:	\$ -
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14-016-2110-17
Township High School District 211
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
U.S. Department of Education:									
Passed through Illinois State Board of Education:									
Title V - Innovative and Flexibility Programs	84.298A	09-4100-00		915		915		915	915
(M) Title I - Low Income	84.010A	09-4300-00		171,550		163,772		163,772	171,550
Title IV - Safe and Drug Free Schools - Formula	84.186A	09-4400-00	2,370	5,606		7,738		7,738	7,976
(M) Fed. Sp. Ed. - IDEA Room and Board	84.027A	08-4625-XC		36,729		36,729		36,729	N/A
ARRA - General State Aid	84.394	09-4850-00		110,746		110,746		110,746	N/A
Title II - Teacher Quality	84.367A	09-4932-00	30	62,725		62,242		62,242	62,755
Passed through Northern Suburban Special Education District:									
(M) Fed. Sp. Ed. - IDEA - Flow Through	84.027A	09-4620-00		279,395		279,395		279,395	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			2,400	667,666		661,537		661,537	

- (M) Program was audited as a major program as defined by OMB Circular A-133.

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

14-016-2110-17
Township High School District 211
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
U.S. Department of Agriculture									
Passed through the Illinois State Board of Education:									
Special Milk Program	10.556	08-4215-00	20,469	2,811	20,469	2,811		23,280	N/A
Special Milk Program	10.556	09-4215-00		23,084		23,084		23,084	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			20,469	25,895	20,469	25,895		46,364	
Department of Health and Human Services									
Passed through Illinois Department of Public Aid:									
Medicaid Matching - Administrative Outreach	93.776	09-4991-00		44,884		44,884		44,884	N/A
TOTAL FEDERAL AWARDS			22,869	738,445	20,469	732,316		752,785	

- (M) Program was audited as a major program as defined by OMB Circular A-133.

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

14-016-2110-17
Township High School District 211
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 the City of Lake Forest School District No. 67 and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **basic** financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, the City of Lake Forest School District No. 67 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
None		

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

Township High School District 211
14-016-2110-17
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
84.027A	Fed. Sp. Ed. - IDEA Room and Board
84.027A	Fed. Sp. Ed. - IDEA Flow Through
84.010A	Title I - Low Income

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

Auditee qualified as low-risk auditee? 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.

Township High School District 211
14-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

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

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

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

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

Township High School District 211
 14-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ending June 30, 2009

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ None 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

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

Township High School District 211
14-016-2110-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		
[If there are no prior year audit findings, please submit schedule and indicate 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.

Township High School District 211
14-016-2110-17
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.