

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

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2010**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>05-016-2110-17</b>				Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>	
County Name: <b>Cook</b>				Name of Audit Supervisor: <b>Brian Imhoff</b>	
Name of School District/Joint Agreement: <b>Township High School District 211</b>				Address: <b>1301 W. 22nd Street, Suite 400</b>	
Address: <b>1750 South Roselle Road</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
City: <b>Palatine</b>				Phone Number: <b>630-990-3131</b> Fax Number: <b>630-990-0039</b>	
Email Address: <a href="mailto:ckontney@d211.org">ckontney@d211.org</a>				IL Registration Number: <b>066-004260</b>	
Zip Code: <b>60067</b>				Email Address: <a href="mailto:brian.imhoff@bakertilly.com">brian.imhoff@bakertilly.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b><u>A-133 Single Audit Status:</u></b></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?			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>David S. Torres</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:dtorres@d211.org">dtorres@d211.org</a>		Email Address:		Email Address:	
Telephone: <b>847-755-6600</b> Fax Number: <b>847-755-6810</b>		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

**Submit Paper Copy of AFR with Signatures**

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

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

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

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

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

[Single Audit Act A-133](#)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991  
mm/dd/yyyy

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

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

\_\_\_\_\_  
Name of Audit Firm (print)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2009</u>		Equalized Assessed Valuation (EAV):							10,138,488,007			
8													
9	Educational		Operations & Maintenance		Transportation			Combined Total		Working Cash			
10	Rate(s):	0.014302	+	0.002740	+	0.000606	=	0.017650				0.000168	
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)			Fund Balance					
16	224,225,363		198,252,335		25,973,028			127,679,844					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	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	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,						699,555,672					
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)				Acct								
37	Outstanding:.....				511			34,081,017					
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	<i>Comments:</i>												
54	2009 Assessed Valuation and rates are from the Office of the Cook County Clerk Agency Tax Rate Report dated 10/11/2010 - Draft												
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following web site for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> Township High School District 211															
8	<b>District Code:</b> 05-016-2110-17															
9	<b>County Name:</b> Cook															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)							<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>4</b>		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)							Funds 10, 20, 40, 70 + (50 & 80 if negative)		127,679,844.00		0.575		<b>Weight</b>		0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Funds 10, 20, 40, & 70,		222,225,363.00				<b>Value</b>		1.40
15								Minus Funds 10 & 20		(2,000,000.00)						
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40		198,252,335.00		0.892		<b>Adjustment</b>		0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)							Funds 10, 20, 40 & 70,		222,225,363.00				<b>Weight</b>		0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Minus Funds 10 & 20		(2,000,000.00)						
20	Possible Adjustment:											0		<b>Value</b>		1.40
21																
22	<b>3. Days Cash on Hand:</b>															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70		120,635,668.00		219.05		<b>Score</b>		4
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360		550,700.93				<b>Weight</b>		0.10
25														<b>Value</b>		0.40
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40		0.00		100.00		<b>Score</b>		4
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates		152,102,666.33				<b>Weight</b>		0.10
29														<b>Value</b>		0.40
30	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
31	Long-Term Debt Outstanding (P3, Cell H37)							Total		34,081,017.00		95.12		<b>Score</b>		4
32	Total Long-Term Debt Allowed (P3, Cell H31)									699,555,672.48				<b>Weight</b>		0.10
33														<b>Value</b>		0.40
34																
35																
36																
37																
38																
39																
40																

**Total Profile Score: 4.00 \***

**Estimated 2010 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		87,140,431	10,744,366	8,670,126	5,776,762	5,752,521	328,269	16,974,109		
5	Investments	120									
6	Taxes Receivable	130	67,541,780	12,939,761	2,587,956	2,861,859	3,749,700		793,386		
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	5,693,320			1,763,686					
9	Other Receivables	160	135,180	73,209	6,144	18,237	304,765	656	7,075		
10	Inventory	170	6,348,922								
11	Prepaid Items	180		234,101		39,246					
12	Other Current Assets (Describe & Itemize)	190	326,495								
13	<b>Total Current Assets</b>		<b>167,186,128</b>	<b>23,991,437</b>	<b>11,264,226</b>	<b>10,459,790</b>	<b>9,806,986</b>	<b>328,925</b>	<b>17,774,570</b>	<b>0</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,372,245	814,024	350	136,708	30	70,000			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	798,740	47,189		136,597					
31	Payroll Deductions & Withholdings	480					82,129				
32	Deferred Revenues & Other Current Liabilities	490	71,317,789	12,681,997	2,556,220	3,645,494	3,680,212		781,298		
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>73,488,774</b>	<b>13,543,210</b>	<b>2,556,570</b>	<b>3,918,799</b>	<b>3,762,371</b>	<b>70,000</b>	<b>781,298</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	6,348,922	234,101		39,246					
39	Unreserved Fund Balance	730	87,348,432	10,214,126	8,707,656	6,501,745	6,044,615	258,925	16,993,272		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>167,186,128</b>	<b>23,991,437</b>	<b>11,264,226</b>	<b>10,459,790</b>	<b>9,806,986</b>	<b>328,925</b>	<b>17,774,570</b>	<b>0</b>	<b>0</b>

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

	A	B	L	M	N
1				<b>Account Groups</b>	
2	<b>ASSETS</b>	<b>Acct. #</b>	<b>Agency Fund</b>	<b>General Fixed Assets</b>	<b>General Long-Term Debt</b>
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,419,753		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>1,419,753</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,456,291	
17	Building & Building Improvements	230		213,673,461	
18	Site Improvements & Infrastructure	240		27,912,169	
19	Capitalized Equipment	250		41,920,338	
20	Construction in Progress	260		1,139,278	
21	Amount Available in Debt Service Funds	340			8,707,656
22	Amount to be Provided for Payment on Long-Term Debt	350			25,373,361
23	<b>Total Capital Assets</b>			<b>286,101,537</b>	<b>34,081,017</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,419,753		
34	<b>Total Current Liabilities</b>		<b>1,419,753</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,081,017
37	<b>Total Long-Term Liabilities</b>				<b>34,081,017</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			286,101,537	
41	<b>Total Liabilities and Fund Balance</b>		<b>1,419,753</b>	<b>286,101,537</b>	<b>34,081,017</b>

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2010**

	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	<b>RECEIPTS/REVENUES</b>									
4	Local Sources	1000	162,280,081	29,768,665	5,813,437	6,638,443	8,924,745	9,799	3,355,699	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	10,074,582	0	0	3,343,462	0	0	0	0
7	Federal Sources	4000	8,764,431	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		181,119,094	29,768,665	5,813,437	9,981,905	8,924,745	9,799	3,355,699	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	23,200,434							
10	<b>Total Receipts/Revenues</b>		204,319,528	29,768,665	5,813,437	9,981,905	8,924,745	9,799	3,355,699	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	116,330,764				2,147,058			
13	Support Services	2000	43,131,723	24,786,923		9,427,677	5,643,232	3,981,189		0
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	4,264,038	311,210	0	0	164,354	0		
16	Debt Service	5000	0	0	10,444,473	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		163,726,525	25,098,133	10,444,473	9,427,677	7,954,644	3,981,189		0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	23,200,434	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		186,926,959	25,098,133	10,444,473	9,427,677	7,954,644	3,981,189		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		17,392,569	4,670,532	(4,631,036)	554,228	970,101	(3,971,390)	3,355,699	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment or Abatement of the Working Cash Fund	7110	2,000,000							
25	Transfer of Working Cash Fund Interest	7120								
26	Transfer Among Funds	7130								
27	Transfer of Interest	7140						91,391		
28	Transfer from Capital Project Fund to O&M Fund	7150								
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>4</sup>	7160								
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170								
31	<b>SALE OF BONDS (7200)</b>									
32	Principal on Bonds Sold	7210								
33	Premium on Bonds Sold	7220								
34	Accrued Interest on Bonds Sold	7230								
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300	8,098							
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			328,813					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			24,085					
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						2,000,000		
41	ISBE Loan Proceeds	7900								
42	Other Sources Not Classified Elsewhere	7990	42,700		2,000,000					
43	<b>Total Other Sources of Funds</b>		2,050,798	0	2,352,898	0	0	2,091,391	0	0
44	<b>OTHER USES OF FUNDS (8000)</b>									
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
46	Abolishment or Abatement of the Working Cash Fund	8110							2,000,000	
47	Transfer of Working Cash Fund Interest	8120							0	
48	Transfer Among Funds	8130								



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2010**

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			91,391					
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	Taxes Pledged to Pay Principal on Capital Leases	8410								
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	328,813							
57	Taxes Pledged to Pay Interest on Capital Leases	8510								
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	24,085							
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
69	Taxes Transferred to Pay for Capital Projects	8810		2,000,000						
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
71	Other Revenues Pledged to Pay for Capital Projects	8830								
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
74	Other Uses Not Classified Elsewhere	8990	2,000,000							
75	<b>Total Other Uses of Funds</b>		2,352,898	2,000,000	91,391	0	0	0	2,000,000	0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		(302,100)	(2,000,000)	2,261,507	0	0	2,091,391	(2,000,000)	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		17,090,469	2,670,532	(2,369,529)	554,228	970,101	(1,879,999)	1,355,699	0
78	<b>Fund Balances - July 1, 2009</b>		76,606,885	7,777,695	11,077,185	5,986,763	5,074,514	2,138,924	15,637,573	
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
80	<b>Fund Balances - June 30, 2010</b>		93,697,354	10,448,227	8,707,656	6,540,991	6,044,615	258,925	16,993,272	0

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

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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		149,536,230	28,847,996	5,725,724	6,360,607	4,299,749		3,301,708		
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	(10,577)								
8	FICA/Medicare Only Purposes Levies	1150					4,299,749				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		149,525,653	28,847,996	5,725,724	6,360,607	8,599,498	0	3,301,708	0	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	2,010,239	151,637			300,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		2,010,239	151,637	0	0	300,000	0	0	0	0
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	42,500								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	879,259								
25	Summer Sch - Tuition from Other Districts (In State)	1322	11,788								
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	209,166								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351	187,926								
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		1,330,639								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				105,155					
43	Regular - Transp Fees from Other Districts (In State)	1412				33,306					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				36,689					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				73,411					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

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									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					248,561					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	408,497	21,977	87,713	24,285	25,247	9,799	53,991		624
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		408,497	21,977	87,713	24,285	25,247	9,799	53,991	0	624
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	2,508,501								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	1,336,991								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	271,522								
74	Other Food Service (Describe & Itemize)	1690	527,646								
75	<b>Total Food Service</b>		4,644,660								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	126,170								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	158,358	166,696							
82	<b>Total District/School Activity Income</b>		284,528	166,696							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	1,592,445								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	334								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	29,158								
93	<b>Total Textbook Income</b>		1,621,937								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		372,859							
96	Contributions and Donations from Private Sources	1920	53,876								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	386,241	10,281		415					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	177,852								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

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
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	1,638,289								
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	197,670	197,219		4,575					
108	<b>Total Other Revenue from Local Sources</b>		<b>2,453,928</b>	<b>580,359</b>	<b>0</b>	<b>4,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>162,280,081</b>	<b>29,768,665</b>	<b>5,813,437</b>	<b>6,638,443</b>	<b>8,924,745</b>	<b>9,799</b>	<b>3,355,699</b>	<b>0</b>	<b>624</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	4,406,605								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>4,406,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	243,694								
125	Special Education - Extraordinary	3105	1,712,823								
126	Special Education - Personnel	3110	2,410,667								
127	Special Education - Orphanage - Individual	3120	372,456								
128	Special Education - Orphanage - Summer	3130	27,722								
129	Special Education - Summer School	3145	31,912								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>4,799,274</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	145,418								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>145,418</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	207,830								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		<b>207,830</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	30,217								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	201,220								
148	Adult Ed (from ICCB)	3410	194,161								
149	Adult Ed - Other (Describe & Itemize)	3499									

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

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
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				363,601					
152	Transportation - Special Education	3510				2,979,861					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		3,343,462	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	55,659								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	34,198								
172	<b>Total Restricted Grants-In-Aid</b>		5,667,977	0	0	3,343,462	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>10,074,582</b>	<b>0</b>	<b>0</b>	<b>3,343,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	369,813								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		369,813	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	860,270								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	192,010								
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									

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

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
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		1,052,280				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	728,770								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		728,770	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	29,420								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		29,420	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,919,596								
221	Fed - Spec Education - IDEA - Room & Board	4625	167,429								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		2,087,025	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	282,421								
228	<b>Total CTE - Perkins</b>		282,421	0			0				
229	Federal - Adult Education	4810	97,441								
230	ARRA - General State Aid - Education Stabilization	4850	736,291								
231	ARRA - Title I - Low Income	4851	270,668								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	2,019,276								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	245,430								
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									

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

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
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	<b>Total Stimulus Programs</b>		3,271,665	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	111,625								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	242,719								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	250,991								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	96,389								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	143,872								
271	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		8,394,618	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	8,764,431	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues</b>		181,119,094	29,768,665	5,813,437	9,981,905	8,924,745	9,799	3,355,699	0	624

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

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	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	48,210,236	15,092,589	320,771	950,880	240,526	44,017	1,783,096		66,642,115	66,778,045
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	15,410,202	4,065,222	245,344	196,819	516,761	1,321,569	108,442		21,864,359	21,422,932
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	89,807	16,104	16,329	19,611					141,851	869,063
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	573,150	19,226	84,787	52,376		15,653			745,192	605,560
12	CTE Programs	1400	5,837,669	1,818,028	44,293	388,305		1,967,385	111,994		10,167,674	10,171,163
13	Interscholastic Programs	1500	6,117,739	1,783,184	960,496	291,643		213,296	82,970		9,449,328	9,347,742
14	Summer School Programs	1600	2,190,200	160,912	30,201	20,552		74,556			2,476,421	2,715,834
15	Gifted Programs	1650									0	
16	Driver's Education Programs	1700	1,252,517	390,370		1,162		10,132			1,654,181	1,724,356
17	Bilingual Programs	1800	2,381,240	644,608		5,286			409		3,031,543	2,990,751
18	Truant Alternative & Optional Programs	1900	49,166	15,445	93,489						158,100	160,039
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>82,111,926</b>	<b>24,005,688</b>	<b>1,795,710</b>	<b>1,926,634</b>	<b>757,287</b>	<b>3,646,608</b>	<b>2,086,911</b>	<b>0</b>	<b>116,330,764</b>	<b>116,785,485</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	1,263,945	372,261	636,190	10,996			1,854		2,285,246	2,172,661
36	Guidance Services	2120	5,945,075	1,703,075	44,780	48,689		1,090	3,178		7,745,887	7,806,796
37	Health Services	2130	490,182	115,243	2,109	63,369					670,903	661,971
38	Psychological Services	2140	1,410,560	437,324							1,847,884	1,686,025
39	Speech Pathology & Audiology Services	2150	839,329	266,634							1,105,963	971,359
40	Other Support Services - Pupils (Describe & Itemize)	2190	1,816,670	326,561							2,143,231	2,092,469
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>11,765,761</b>	<b>3,221,098</b>	<b>683,079</b>	<b>123,054</b>	<b>0</b>	<b>1,090</b>	<b>5,032</b>	<b>0</b>	<b>15,799,114</b>	<b>15,391,281</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	3,453,735	821,819	457,803	125,130		2,000	42,903	22,687	4,926,077	5,652,716
44	Educational Media Services	2220	1,897,813	526,467	58,639	122,789	16,380	685	3,942		2,626,715	2,606,364
45	Assessment & Testing	2230	44,523	14,153		73,449					132,125	189,826
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>5,396,071</b>	<b>1,362,439</b>	<b>516,442</b>	<b>321,368</b>	<b>16,380</b>	<b>2,685</b>	<b>46,845</b>	<b>22,687</b>	<b>7,684,917</b>	<b>8,448,906</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310			296,751	3,641		8,875			309,267	360,500
49	Executive Administration Services	2320	328,326	90,606	10,936	2,183		2,333			434,384	447,590
50	Special Area Administration Services	2330	457,603	128,957	14,538	1,484		294			602,876	837,903
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>785,929</b>	<b>219,563</b>	<b>322,225</b>	<b>7,308</b>	<b>0</b>	<b>11,502</b>	<b>0</b>	<b>0</b>	<b>1,346,527</b>	<b>1,645,993</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	5,290,112	1,437,022	876,612	552,526		17,201	21,120	942	8,195,535	8,807,261
55	Other Support Services - School Admin (Describe & Itemize)	2490									0	
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>5,290,112</b>	<b>1,437,022</b>	<b>876,612</b>	<b>552,526</b>	<b>0</b>	<b>17,201</b>	<b>21,120</b>	<b>942</b>	<b>8,195,535</b>	<b>8,807,261</b>



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

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	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	207,048	58,658	8,431	2,233		1,554			277,924	279,168
59	Fiscal Services	2520	595,134	123,978	44,075	2,755		1,919			767,861	737,409
60	Operation & Maintenance of Plant Services	2540									0	
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	2,141,807	409,246	50,297	2,714,698	41,039	38,906			5,395,993	5,516,984
63	Internal Services	2570	70,699	12,691	18,090	9,406					110,886	103,180
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,014,688</b>	<b>604,573</b>	<b>120,893</b>	<b>2,729,092</b>	<b>41,039</b>	<b>42,379</b>	<b>0</b>	<b>0</b>	<b>6,552,664</b>	<b>6,636,741</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630	452,306	81,347	22,522	409,173	42,700				1,008,048	867,610
69	Staff Services	2640	409,302	95,024	33,157	8,236		1,130		1,329	548,178	488,135
70	Data Processing Services	2660	1,294,888	236,944	396,985	20,667			47,256		1,996,740	1,478,588
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,156,496</b>	<b>413,315</b>	<b>452,664</b>	<b>438,076</b>	<b>42,700</b>	<b>1,130</b>	<b>47,256</b>	<b>1,329</b>	<b>3,552,966</b>	<b>2,834,333</b>
72	Other Support Services (Describe & Itemize)	2900									0	
73	<b>Total Support Services</b>	<b>2000</b>	<b>28,409,057</b>	<b>7,258,010</b>	<b>2,971,915</b>	<b>4,171,424</b>	<b>100,119</b>	<b>75,987</b>	<b>120,253</b>	<b>24,958</b>	<b>43,131,723</b>	<b>43,764,515</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110						503,687			503,687	520,000
78	Payments for Special Education Programs	4120						3,578,700			3,578,700	3,900,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140						181,651			181,651	212,000
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			0			<b>4,264,038</b>			<b>4,264,038</b>	<b>4,632,000</b>
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

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	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			0			4,264,038			4,264,038	4,632,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										2,000,000
113	<b>Total Direct Disbursements/Expenditures</b>		110,520,983	31,263,698	4,767,625	6,098,058	857,406	7,986,633	2,207,164	24,958	163,726,525	167,182,000
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,392,569	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	10,724,444	2,151,765	3,476,107	4,981,860	1,935,820	1,194,488	292,933	29,506	24,786,923	24,318,000
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	10,724,444	2,151,765	3,476,107	4,981,860	1,935,820	1,194,488	292,933	29,506	24,786,923	24,318,000
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	10,724,444	2,151,765	3,476,107	4,981,860	1,935,820	1,194,488	292,933	29,506	24,786,923	24,318,000
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120						311,210			311,210	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			311,210			311,210	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			311,210			311,210	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

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	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										1,000,000
149	<b>Total Direct Disbursements/Expenditures</b>		10,724,444	2,151,765	3,476,107	4,981,860	1,935,820	1,505,698	292,933	29,506	25,098,133	25,318,000
150	<b>Excess (Deficiency) of Receipts/Revenues/Over</b>										4,670,532	
151	<b>30 - DEBT SERVICES (DS)</b>											
152												
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						1,909,960			1,909,960	1,886,000
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						8,533,813			8,533,813	8,205,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			700						700	2,000
165	<b>Total Debt Services</b>	<b>5000</b>			700			10,443,773			10,444,473	10,093,000
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>				700			10,443,773			10,444,473	10,093,000
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(4,631,036)	
169	<b>40 - TRANSPORTATION FUND (TR)</b>											
170												
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	5,090,217	1,599,673	999,828	950,031	685,061	9,218	84,134	9,515	9,427,677	8,947,000
176	Other Support Services (Describe & Itemize)	2900									0	
177	<b>Total Support Services</b>	<b>2000</b>	5,090,217	1,599,673	999,828	950,031	685,061	9,218	84,134	9,515	9,427,677	8,947,000
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

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	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>											
203	Total Disbursements/ Expenditures	6000	5,090,217	1,599,673	999,828	950,031	685,061	9,218	84,134	9,515	9,427,677	9,247,000
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										554,228	
205	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
206	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		182,745							182,745	
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		1,476,358							1,476,358	
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		22,851							22,851	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300		3,204							3,204	
215	CTE Programs	1400		38,978							38,978	
216	Interscholastic Programs	1500		14,657							14,657	
217	Summer School Programs	1600		154,168							154,168	
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		199,394							199,394	
221	Truants' Alternative & Optional Programs	1900		54,703							54,703	
222	Total Instruction	1000		2,147,058							2,147,058	0
223	<b>SUPPORT SERVICES (MR/SS)</b>											
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		47,180							47,180	
226	Guidance Services	2120		419,326							419,326	
227	Health Services	2130		68,566							68,566	
228	Psychological Services	2140									0	
229	Speech Pathology & Audiology Services	2150									0	
230	Other Support Services - Pupils (Describe & Itemize)	2190		462,627							462,627	
231	Total Support Services - Pupils	2100		997,699							997,699	0
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		65,215							65,215	
234	Educational Media Services	2220		140,293							140,293	
235	Assessment & Testing	2230									0	
236	Total Support Services - Instructional Staff	2200		205,508							205,508	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310									0	7,999,000
239	Executive Administration Services	2320		16,712							16,712	
240	Service Area Administrative Services	2330		46,587							46,587	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		63,299							63,299	7,999,000
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		403,982							403,982	
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		403,982							403,982	0
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		15,808							15,808	
257	Fiscal Services	2520		121,172							121,172	
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		1,895,956							1,895,956	
260	Pupil Transportation Services	2550		901,726							901,726	
261	Food Services	2560		545,660							545,660	
262	Internal Services	2570		17,993							17,993	
263	<b>Total Support Services - Business</b>	<b>2500</b>		3,498,315							3,498,315	0
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630		115,114							115,114	
268	Staff Services	2640		62,705							62,705	
269	Data Processing Services	2660		296,610							296,610	
270	<b>Total Support Services - Central</b>	<b>2600</b>		474,429							474,429	0
271	Other Support Services (Describe & Itemize)	2900									0	
272	<b>Total Support Services</b>	<b>2000</b>		5,643,232							5,643,232	7,999,000
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		164,354							164,354	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		164,354							164,354	0
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

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	
284	Other (Describe & Itemize)	5150									0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										300,000
287	<b>Total Disbursements/Expenditures</b>			7,954,644				0			7,954,644	8,299,000
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										970,101	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530			10,222		3,970,967				3,981,189	8,350,000
294	Other Support Services (Describe & Itemize)	2900									0	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	10,222	0	3,970,967	0	0	0	3,981,189	8,350,000
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										800,000
304	<b>Total Disbursements/ Expenditures</b>		0	0	10,222	0	3,970,967	0	0	0	3,981,189	9,150,000
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(3,971,390)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364									0	
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transportation)	2372									0	
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

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
327	Other Interest or Short-Term Debt	5150									0	
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
330	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										0	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530									0	1,200,000
337	Operation & Maintenance of Plant Services	2540			918		425,631				426,549	
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	918	0	425,631	0	0	0	426,549	1,200,000
339	Other Support Services (Describe & Itemize)	2900									0	
340	<b>Total Support Services</b>	<b>2000</b>	0	0	918	0	425,631	0	0	0	426,549	1,200,000
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
350	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										300,000
353	<b>Total Disbursements/Expenditures</b>		0	0	918	0	425,631	0	0	0	426,549	1,500,000
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(425,925)	

**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	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2009</b>		0									
5	ARRA - General State Aid	4850	736,291	736,291								736,291
6	ARRA - Title I Low Income	4851	270,668	40,854			14,496	5,440				60,790
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	2,019,276	1,399,033		87,045	16,438	516,760				2,019,276
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	245,430	245,430								245,430
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		3,271,665	2,421,608	0	87,045	30,934	522,200	0	0		3,061,787
35	<b>Ending Balance June 30, 2010</b>		209,878									
36	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23) used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies) (Column B - C)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy) (Column E - C)</b>
3						
4	Educational	149,536,230	76,023,855	73,512,375	145,015,793	68,991,938
5	Operations & Maintenance	28,847,996	14,564,772	14,283,224	27,782,357	13,217,585
6	Debt Services **	5,725,724	2,912,950	2,812,774	5,556,471	2,643,521
7	Transportation	6,360,607	3,221,260	3,139,347	6,144,565	2,923,305
8	Municipal Retirement/Social Security	4,299,749	2,110,296	2,189,453	4,025,400	1,915,104
9	Capital Improvements	0		0		0
10	Working Cash	3,301,708	893,024	2,408,684	1,703,444	810,420
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	(10,577)		(10,577)		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	4,299,749	2,110,296	2,189,453	4,025,400	1,915,104
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>202,361,186</b>	<b>101,836,453</b>	<b>100,524,733</b>	<b>194,253,430</b>	<b>92,416,977</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
31	2006 Working Cash Bonds	06/28/05	50,470,000	1	41,820,000			8,205,000	33,615,000	24,907,344
32									0	
33	Capital Lease - Xerox	03/19/07	1,416,825	7	752,130			326,215	425,915	425,915
34									0	
35	Capital Lease - Navitas	01/19/10	42,700	7	0	42,700		2,598	40,102	40,102
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			51,929,525		42,572,130	42,700	0	8,533,813	34,081,017	25,373,361
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Capital Lease							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K	
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
<b>2</b>	<b>Description</b>				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>		
<b>3</b>	<b>Cash Basis Fund Balance as of July 1, 2009</b>											
<b>4</b>	<b>RECEIPTS:</b>											
<b>5</b>	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		(10,577)					
<b>6</b>	Earnings on Investments				10, 20, 40, 50 or 60-1500							
<b>7</b>	Drivers' Education Fees				10-1970						177,852	
<b>8</b>	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
<b>9</b>	Driver Education				10 or 20-3370						201,220	
<b>10</b>	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
<b>11</b>	Sale of Bonds				10, 20, 40 or 60-7200							
<b>12</b>	<b>Total Receipts</b>					0	(10,577)	0	0		379,072	
<b>13</b>	<b>DISBURSEMENTS:</b>											
<b>14</b>	Instruction				10 or 50-1000		(10,577)				379,072	
<b>15</b>	Facilities Acquisition & Construction Services				20 or 60-2530							
<b>16</b>	Tort Immunity Services				10, 20, 40-2360-2370							
<b>17</b>	<b>DEBT SERVICE</b>											
<b>18</b>	Debt Services - Interest on Long-Term Debt				30-5200							
<b>19</b>	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
<b>20</b>	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
<b>21</b>	<b>Total Debt Services</b>								0			
<b>22</b>	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
<b>23</b>	<b>Total Disbursements</b>					0	(10,577)	0	0		379,072	
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2010</b>											
<b>25</b>	<b>Reserved Fund Balance</b>				714							
<b>26</b>	<b>Unreserved Fund Balance</b>				730	0	0	0	0		0	
<b>27</b>												
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
<b>30</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
<b>31</b>	If yes, list in the aggregate the following:											
<b>32</b>	Total Claims Payments:											
<b>33</b>	Total Reserve Remaining:											
<b>34</b>	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.											
<b>35</b>	<b>Expenditures:</b>											
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act											
<b>37</b>	Unemployment Insurance Act											
<b>38</b>	Insurance (Regular or Self-Insurance)											
<b>39</b>	Risk Management and Claims Service											
<b>40</b>	Judgments/Settlements											
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
<b>43</b>	Legal Services											
<b>44</b>	Principal and Interest on Tort Bonds											
<b>46</b>	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances											
<b>47</b>	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											
<b>48</b>	<sup>b</sup> 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-09</b>	<b>Add: Additions 2009-10</b>	<b>Less: Deletions 2009-10</b>	<b>Cost 6-30-10</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-09</b>	<b>Add: Depreciation Allowable 2009-10</b>	<b>Less: Depreciation Deletions 2009-10</b>	<b>Accumulated Depreciation 6-30-10</b>	<b>Balance Undepreciated 6-30-10</b>
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	1,456,291			1,456,291						1,456,291
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	209,224,971	5,790,941	1,342,451	213,673,461	50	78,197,842	5,196,583	663,813	82,730,612	130,942,849
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	22,329,319	5,700,517	117,667	27,912,169	20	7,165,284	1,649,427	15,807	8,798,904	19,113,265
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251				0	10				0	0
15	5 Yr Schedule	252	40,199,628	1,098,087	9,424,879	31,872,836	5	27,235,035	2,728,132	3,320,022	26,643,145	5,229,691
16	3 Yr Schedule	253	9,362,441	685,061		10,047,502	3	7,720,724	814,758		8,535,482	1,512,020
17	<b>Construction in Progress</b>	<b>260</b>	6,538,999	6,582,317	11,982,038	1,139,278	--					1,139,278
18	<b>Total Capital Assets</b>	<b>200</b>	289,111,649	19,856,923	22,867,035	286,101,537		120,318,885	10,388,900	3,999,642	126,708,143	159,393,394
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				2,584,231	10		258,423			
20	<b>Allowable Depreciation</b>								10,647,323			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	163,726,525
9	O&M	Expenditures 15-22, L149	Total Expenditures			25,098,133
10	DS	Expenditures 15-22, L167	Total Expenditures			10,444,473
11	TR	Expenditures 15-22, L203	Total Expenditures			9,427,677
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			7,954,644
13	TORT	Expenditures 15-22, L330	Total Expenditures			0
14			<b>Total Expenditures</b>		\$	<b>216,651,452</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	33,306
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			73,411
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+)	1300 Adult/Continuing Education Programs			745,192
38	ED	Expenditures 15-22, L14, Col K - (G+)	1600 Summer School Programs			2,476,421
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+)	3000 Community Services			0
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			4,264,038
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			857,406
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			2,207,164
56	O&M	Expenditures 15-22, L129, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			311,210
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			1,935,820
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			292,933
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			8,533,813
62	TR	Expenditures 15-22, L178, Col K - (G+)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			685,061
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			84,134
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			3,204
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			154,168
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			164,354
74						
75			<b>Total Deductions</b>		\$	<b>22,821,635</b>
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>193,829,817</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)</b>			<b>12,483.45</b>
78			<b>Estimated OEPP</b>		\$	<b>15,526.94</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	105,155
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		36,689
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		4,644,660
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		451,224
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,592,445
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		334
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		29,158
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		372,859
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		4,799,274
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		145,418
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		207,830
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		30,217
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		201,220
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		3,343,462
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		55,659
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		34,198
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		369,813
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		1,052,280
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		728,770
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		29,420
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		1,919,596
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		167,429
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		282,421
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		2,289,944
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		111,625
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		242,719
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		250,991
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		96,389
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		143,872
172						
173				<b>Total Allowance for PCTC Computation</b>	\$	<b>23,735,071</b>
174				<b>Net Operating Expense for PCTC Computation</b>		<b>170,094,746</b>
175				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>10,647,323</b>
176				<b>Total Allowance for PCTC Computation</b>		<b>180,742,069</b>
177				<b>9 Mo ADA</b>		<b>12,483.45</b>
178				<b>Total Estimated PCTC</b>	\$	<b>14,478.54</b>
179						

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		115,633,624		115,633,624		
20	<b>Support Services:</b>							
21	Pupil	2100		16,791,781		16,791,781		
22	Instructional Staff	2200		7,827,200		7,827,200		
23	General Admin.	2300		1,409,826		1,409,826		
24	School Admin	2400		8,578,397		8,578,397		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	293,732	0	293,732	0		
27	Fiscal Services	2520	889,033	0	889,033	0		
28	Oper. & Maint. Plant Services	2540		24,454,126	24,454,126	0		
29	Pupil Transportation	2550		9,560,208		9,560,208		
30	Food Services	2560		3,185,916		3,185,916		
31	Internal Services	2570	128,879	0	128,879	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		1,080,462		1,080,462		
36	Staff Services	2640	610,883	0	610,883	0		
37	Data Processing Services	2660	2,246,094	0	2,246,094	0		
38	<b>Other:</b>	2900		0		0		
39	<b>Community Services</b>	3000		0		0		
40	<b>Total</b>		4,168,621	188,521,540	28,622,747	164,067,414		
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
42			Total Indirect Costs:	4,168,621	Total Indirect costs:	28,622,747		
43			Total Direct Costs:	188,521,540	Total Direct Costs:	164,067,414		
44			=	<b>2.21%</b>	=	<b>17.45%</b>		
45								

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Township High School District 211  
 RCDT Number: 05-016-2110-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	434,384		434,384	449,369		449,369
2. Special Area Administration Services	2330	602,876		602,876	626,724		626,724
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	277,924	0	277,924	310,197		310,197
5. Internal Services	2570	110,886		110,886	114,201		114,201
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		1,426,070	0	1,426,070	1,500,491	0	1,500,491
<b>9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							5%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 Signature of Superintendent

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

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



## Audit Checklist

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

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

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

## Balancing Schedule

**Check this Section for Error Messages**

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Township High School District 211</b>	RCDT NUMBER <b>05-016-2110-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP 1301 W. 22nd Street, Suite 400 Oak Brook</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1750 South Roselle Road  Palatine IL 60067</b>		E-MAIL ADDRESS <b>brian.imhoff@bakertilly.com</b>	NAME OF AUDIT SUPERVISOR <b>Brian Imhoff</b>
		CPA FIRM TELEPHONE NUMBER <b>630-990-3131</b>	FAX NUMBER <b>630-990-0039</b>

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

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

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

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

**Township High School District 211**  
**05-016-2110-17**  
**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 SEFA/
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA  
 - Verify or reconcile on reconciliation worksheet
6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12.  
 It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299  
 Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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

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

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

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

**Township High School District 211  
05-016-2110-17  
RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 8,764,431
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		134,388
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(96,389)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 8,802,430</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
Food commodities included in Account Summary		\$ (134,388)
-----		-----
Cobra refunds not subject to A-133 audit		\$ (31,393)
-----		-----
-----		-----
-----		-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 8,636,649</b>
--------------------------------------	--	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 8,636,649

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----

ADJUSTED SEFA FEDERAL REVENUE:		\$ 8,636,649
--------------------------------	--	--------------

DIFFERENCE:		\$ -
-------------	--	------

**05-016-2110-17**  
**Township High School District 211**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION:									
Through Illinois State Board of Education (ISBE):									
Title V - Innovative Programs - Formula PY09	84.298A	09-4100-00	6,014		6,014			6,014	6,014
Title I - Low Income PY10	84.010A	10-4300-00		728,770		124,522		124,522	1,115,648
ARRA - Title I - Low Income PY10	84.389A	10-4851-00		270,668		60,790		60,790	473,600
Title IV - Safe and Drug Free Schools - Formula PY09	84.186A	09-4400-00	23,014		23,014			23,014	23,014
Title IV - Safe and Drug Free Schools - Formula PY10	84.186A	10-4400-00		29,420		29,420		29,420	29,420
ARRA - General State Aid - Education SFSF PY09	84.394A	09-4850-00	1,190,373		1,190,373			1,190,373	N/A
ARRA - General State Aid - Education SFSF PY10 (M)	84.394A	10-4850-00		736,291		736,291		736,291	N/A
ARRA - General State Aid - Government SFSF PY10 (M)	84.397A	10-4870-00		245,430		245,430		245,430	N/A
Title III - Immigrant Education Program (IEP) PY09	84.365A	09-4905-00	8,860		8,860			8,860	8,860
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY09	84.365A	09-4909-00	95,006	5,332	100,338			100,338	109,031
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY10	84.365A	10-4909-00		106,293		87,479		87,479	106,293
Title II - Teacher Quality PY09	84.367A	09-4932-00	195,514		195,514			195,514	240,910
Title II - Teacher Quality PY10	84.367A	10-4932-00	11,873	242,719		190,319		190,319	292,972

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

**The accompanying notes are an integral part of this schedule.**

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

**05-016-2110-17**  
**Township High School District 211**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Through Illinois State Board of Education (continued):									
Technology - Enhancing Education - Formula PY09	84.318X	09-4971-00	8,154		8,154		8,154	8,154	
Technology - Enhancing Education - Formula PY10	84.318X	10-4971-00		9,485		5,267	5,267	9,485	
Fed. Sp. Ed. - IDEA Room and Board PY09 (M)	84.027A	09-4625-00	162,781	35,432	162,781	35,432	198,213	N/A	
Fed. Sp. Ed. - IDEA Room and Board PY09 (M)	84.027A	09-4625-XC		14,042		14,042	14,042	N/A	
Fed. Sp. Ed. - IDEA Room and Board PY10 (M)	84.027A	10-4625-00		117,955		117,955	117,955	N/A	
Through Northwest Suburban Special Education Organization:									
IDEA - Flow Through PY09	84.027	09-4620-00	1,882,686		1,882,686		1,882,686	N/A	
IDEA - Flow Through PY10 (M)	84.027	10-4620-00		1,919,596		1,919,596	1,919,596	N/A	
ARRA - IDEA - Flow Through PY10 (M)	84.391	10-4857-00		2,019,276		2,019,276	2,019,276	N/A	
Div. of Rehab Services - STEP - Vocational Services PY09	84.126	09-4999-00	51,499		51,499		51,499	N/A	
Div. of Rehab Services - STEP - Vocational Services PY10	84.126	10-4999-00		47,549		47,549	47,549	N/A	

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

**The accompanying notes are an integral part of this schedule.**

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**05-016-2110-17**  
**Township High School District 211**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Through Northwest Suburban Education to Careers Partnership:									
V.E. Perkins - Title IIC Secondary PY09	84.243	09-4770-00	282,530					0	N/A
V.E. Perkins - Title IIC Secondary PY10	84.243	10-4770-00		282,421	282,421	282,421		564,842	N/A
Through Illinois Community College Board:									
Adult Education - Basic Institutional PY09	84.002	09-4810-00	102,924					0	N/A
Adult Education - Basic Institutional PY10	84.002	10-4810-00		97,441	97,441	97,441		194,882	N/A
Direct Award:									
U.S. History Grant PY09	84.215X	09-4999-00	229,530					0	N/A
U.S. History Grant PY10	84.215X	10-4999-00		289,370	289,370	289,370		578,740	
TOTAL U.S. DEPARTMENT OF EDUCATION			4,250,758	7,197,490	4,298,465	6,302,600		10,601,065	2,423,401

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**05-016-2110-17**  
**Township High School District 211**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF DEFENSE:									
Through Illinois State Board of Education:									
Fresh Fruits and Vegetables PY09	10.555	09-4999-00	21,245		21,245			21,245	N/A
Fresh Fruits and Vegetables PY10 (M)	10.555	10-4999-00		21,931		21,931		21,931	N/A
TOTAL U.S. DEPARTMENT OF DEFENSE			21,245	21,931	21,245	21,931		43,176	0
U.S. DEPARTMENT OF AGRICULTURE:									
Through Illinois State Board of Education (ISBE):									
National School Lunch Program PY09 (M)	10.555	09-4210-00	576,448	114,757	576,448	114,757		691,205	N/A
National School Lunch Program PY10 (M)	10.555	10-4210-00		745,513		745,513		745,513	N/A
School Breakfast Program PY09 (M)	10.553	09-4220-00	111,254	22,655	111,254	22,655		133,909	N/A
School Breakfast Program PY10 (M)	10.553	10-4220-00		169,355		169,355		169,355	N/A
Food Commodities PY09	10.555	09-4999-00	125,156		125,156			125,156	N/A
Food Commodities PY10 (M)	10.555	10-4999-00		112,457		112,457		112,457	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			812,858	1,164,737	812,858	1,164,737		1,977,595	0

- (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.**

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- <sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.



**05-016-2110-17**  
**Township High School District 211**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:									
Through Illinois Department of Healthcare and Family Services:									
Medicaid Matching - Administrative Outreach PY09	93.778	09-4991-00	269,906		269,906			269,906	N/A
Medicaid Matching - Administrative Outreach PY10	93.778	10-4991-00		250,991		250,991		250,991	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			269,906	250,991	269,906	250,991		520,897	0
U.S. DEPARTMENT OF THE INTERIOR:									
Through U.S. Fish and Wildlife Service:									
U.S. Fish and Wildlife Service Grant PY10	15.6XX	10-4999-00		1,500		808		808	N/A
TOTAL U.S. DEPARTMENT OF THE INTERIOR:			0	1,500	0	808		808	0
TOTAL FEDERAL FINANCIAL ASSISTANCE			5,354,767	8,636,649	5,348,226	7,741,067		13,089,293	2,423,401

- (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.**

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**05-016-2110-17**  
**Township High School District 211**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2010**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Township High School District 211 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: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, Township High School District 211 provided federal awards to subrecipients as follows:

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

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

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

**Township High School District 211**  
**05-016-2110-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.394, 84.397	State Fiscal Stabilization Fund Cluster
84.027, 84.391	Special Education Cluster (IDEA)
10.553, 10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee?   X   YES    \_\_\_\_\_ NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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





**Township High School District 211**  
**05-016-2110-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

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

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

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

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

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

**Township High School District 211**  
**05-016-2110-17**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.:           N/A          

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person:

Management Response:

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